

Registered number: 05000185
Charity number: 1103063

**BUCKINGHAMSHIRE AND EAST BERKSHIRE MIND FORMERLY KNOWN
AS THE BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH
(A Company Limited by Guarantee)**

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

**BUCKINGHAMSHIRE AND EAST BERKSHIRE MIND FORMERLY KNOWN AS THE
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(A Company Limited by Guarantee)**

CONTENTS

	Page
Reference and Administrative Details of the Company, its Trustees and Advisers	1
Chair's Statement	2
Trustees' Report	3 - 21
Independent Auditor's Report on the Financial Statements	22 - 25
Statement of Financial Activities	26
Balance Sheet	27 - 28
Statement of Cash Flows	29
Notes to the Financial Statements	30 - 45

**BUCKINGHAMSHIRE AND EAST BERKSHIRE MIND FORMERLY KNOWN AS THE
BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH
(A Company Limited by Guarantee)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2024**

Trustees	L R Michaelis, Chair E L Bester (appointed 21 July 2023) C A Charlesworth (deceased 20 July 2023) S T De Alwis (appointed 10 October 2023) B P Henry R E A Long (resigned 12 December 2023) D E Martin (appointed 10 October 2023) M B McIlhone (appointed 12 December 2023) S K Patel (appointed 1 May 2024) S K Sotomey S K Stinton B M Sturdy
Company registered number	05000185
Charity registered number	1103063
Registered office	260 Desborough Road High Wycombe Bucks HP11 2QR
Company secretary	A McCubbin
Chief executive officer	A McCubbin
Independent auditor	Hillier Hopkins LLP Chartered Accountants Statutory Auditor Radius House 51 Clarendon Road Watford Herts WD17 1HP
Bankers	Lloyds Bank 1 Market Square Aylesbury Bucks HP20 1TD

**BUCKINGHAMSHIRE AND EAST BERKSHIRE MIND FORMERLY KNOWN AS THE
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**CHAIR'S STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024**

Update from the Chair of Trustees

Across Buckinghamshire and East Berkshire, we have continued to see the cost-of-living crisis, aftermath of the Covid-19 pandemic and growing levels of poverty putting unprecedented strain on many people living in our communities. This, combined with a mental health system under strain, with ever increasing levels of need and complexity, means that our work is needed now more than ever.

Our experience shows that people are facing difficulties accessing the support and care they need. And, while there is more awareness of the signs of poor mental health, services are stretched to keep up with demand.

As a local Mind we work hard, with national Mind and the federation of over 100 local Minds, to step up to the plate, galvanise real change and demonstrate our commitment to system wide leadership – standing shoulder to shoulder with those with lived experience. We know that poverty, deprivation and economic inequality has a profoundly negative impact on mental health. Across Buckinghamshire and East Berkshire, we continue to work, as an influential and visible partner in the broader mental health system across the Buckinghamshire, Oxfordshire and Berkshire (West) Integrated Care System (ICS) and the Frimley ICS, providing exemplary mental health services and to champion the voice and experiences of people accessing our services.

It is within this context, I am delighted to report that during the year we have touched the lives of 9,130 people delivering services across a wide range of mental health interventions delivering beneficial outcomes. This would not have been possible without the dedication of our colleagues, volunteers and Trustees who passionately and tirelessly work to deliver our wide-ranging portfolio of services in these most challenging of circumstances, providing transformation differences to those lives we touch. Looking back on the year, our team have had to be agile, flexible and resourceful to cope with the unprecedented demand for our services. On behalf of the Board, I fully recognise and appreciate the fantastic effort and contribution from all our staff, volunteers, Trustees and supporters who continue to go “above and beyond” ensuring that we are able to continue to support those that need us. I know that every single individual involved in Buckinghamshire Mind will endeavour to ensure that we evolve, develop and grow our service to meet the needs of the community.

The report outlines the trustees’ response to mitigating the risks posed to the charity to ensure the ongoing success of the organisation. Trustees are pleased to report this approach has been successful with the continuation and expansion of our services and a strong financial position. However, moving forward trustees are focused on closely monitoring the risks to the charity posed by the strained mental health system, increase in demand and funding constraints.

2023-24 was the final year to deliver against our current three-year strategic plan. This report highlights our many achievements and provides insights to the areas of focus for us during the coming year based on our refreshed strategy. I do hope you enjoy learning more about the work of our organisation and our fantastic team and are inspired to join us to ensure that we can support all that need us across the communities we support.

DocuSigned by:

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L R Michaelis
Chair of Trustees
Date:
12-12-2024 | 18:19 GMT

**BUCKINGHAMSHIRE AND EAST BERKSHIRE MIND FORMERLY KNOWN AS THE
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**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

The Trustees present their annual report together with the audited financial statements of the Buckinghamshire Association for Mental Health for the year 1 April 2023 to 31 March 2024. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charitable company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Our Vision, Strategy and Objectives

a. About Buckinghamshire Mind

For 110 years Buckinghamshire Mind has been a trusted charity working to support and represent people with mental health problems. We tackle stigma and discrimination head on. We support our service users to live safe, purposeful and fulfilled lives in our communities. We believe in their recovery and are hopeful about their future. Working together with national Mind we will not give up until everyone in our community gets the respect and support they need.

The charity is independent and responsible for its own governance and income generation. We are proud to be affiliated to national Mind (the leading mental health charity in England and Wales) and to play our part in a diverse network of over 100 other local Mind associations. To retain our affiliation, we adhere to the principles of the Mind Federation Agreement, which sets out the terms within which we work together.

In 2021 Oxfordshire Mind and Buckinghamshire Mind were granted exclusive use of the operating name "Mind in Berkshire" by national Mind. Buckinghamshire Mind operate in the East and Oxfordshire Mind operate in the West. Our partnership, overseen by a steering board, works together to deliver mental health services across the county and create a unified voice and understanding across East and West Berkshire.

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

Our Vision, Strategy and Objectives (continued)

The vision, purpose and values of the charity are as follows:

Our vision

We're fighting for a future where no mind is left behind.

Our mission

We want to create a mentally healthy society. Through our information, services and campaigns, we tackle stigma, barriers and isolation so that everyone can access mental health support when they need it.

Our purpose

We deliver mental health services in Buckinghamshire and East Berkshire, are affiliated to national Mind and are proud to play our part in the local Mind network. Together we are Mind.

We are at the heart of our local communities - promoting wellbeing and recovery; preventing mental ill-health; offering talking therapies and providing support in times of crisis.

Our values and behaviours

We put people first
We're stronger together
We speak up for what's right
We never stop learning
We demand better for mental health

b. Policies and objectives

The trustees confirm that they have referred to the guidance obtained in the Charity Commission's general guidance on the public benefit when reviewing the charity's aims and objectives and in planning future activities for the year.

The charity's objects are, "to promote the preservation of mental health and to assist in relieving and rehabilitating persons suffering from mental disorder or conditions of emotional or mental distress requiring advice or treatment."

c. Strategies for achieving objectives

All our charitable activities focus on promoting good mental health and reaching out to support those who experience mental ill-health. The trustees have considered how planned activities will contribute to the aims and objectives they have set for the future as outlined in the strategic planning process. This section sets out how we performed against our strategic objectives this year, reports on our key achievements and outlines our objectives for 2023-2024.

**BUCKINGHAMSHIRE AND EAST BERKSHIRE MIND FORMERLY KNOWN AS THE
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**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

Our Vision, Strategy and Objectives (continued)

d. Our Strategy

In August 2021 we launched our new strategy, “We are Buckinghamshire Mind, 2021-2024”. We have written five statements that describe our ambition in each of the following key areas – people, impact, engagement, sustainability and resources. These ambitions provide the framework against which we will measure our impact. This financial year was the final year of reporting against this strategy.

People	<i>“We will ensure we are a great place for people to work, volunteer and experience services”</i>
Impact	<i>“We will target our services where we can have greatest impact”</i>
Engagement	<i>“We will build engagement, increase our influence and champion our vision for mental health”</i>
Sustainability	<i>“We will improve sustainability at a time of unprecedented need, building collaborations and partnerships with other service providers.”</i>
Resources	<i>“We will invest in and maximise our resources to develop an organisation fit for the future.”</i>

As we face issues and opportunities, we will repeatedly ask ourselves how our decisions fulfil at least one of these ambitions and how they align with our golden threads of agile, inclusive and informed.

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BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH
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**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

Our Vision, Strategy and Objectives (continued)

Our progress in Year 3

To deliver these strategic priorities we identified 6 specific targets in the third and final year, as outlined in the table below alongside our performance: -

Workplace	<p>Our target was to offer a workplace which enables flexibility, promotes wellbeing and makes people feel valued, enabling us to attract and retain colleagues and volunteers. To do this we:-</p> <ul style="list-style-type: none"> • Surveyed colleagues and volunteers to understand what was needed. This resulted in a programme of physical improvement activities in High Wycombe with £5k funding secured from Monodraught, a local corporate partner, to support the works. The Chesham improvements are scheduled for FY24_25. • Held a winter celebration for trustees, colleagues and volunteers. 104 people attended – with 40% of attendees being volunteers.
Diversity	<p>Our target was to improve the breadth and depth of our understanding of our local community and aim to represent its diversity amongst our colleagues and volunteers, including across the board of trustees. To do this we:-</p> <ul style="list-style-type: none"> • Looked to ensure our board and workforce are representative of the communities we serve by agreeing and monitoring our diversity targets. Further focus is required to roll out this activity across volunteers with the planned additional volunteer coordinator resource.
Access	<p>Our target was to reach out and find new ways to make our services more accessible to those identified as having a need but who are currently under-represented in our community. To do this we:-</p> <ul style="list-style-type: none"> • Developed impact reports for each service to provide an informed picture of under-represented groups and utilised data from the CRM to inform service design and provision. • A lived experience trustee has been recruited and the plans are developed to launch an Experts by Experience group in FY24_25, providing increased opportunities for involvement and participation.
The difference we make	<p>Our target was to develop more sophisticated ways to understand our reach and demonstrate both the short and long-term impact of our work. This also incorporates deepening our understanding of local need. To do this we:-</p> <ul style="list-style-type: none"> • Developed the CRM to be able to capture organisational and service specific impact measures – both quantitative and qualitative. • Analysed key local data sources to inform the development of our FY24-26 strategy.

**BUCKINGHAMSHIRE AND EAST BERKSHIRE MIND FORMERLY KNOWN AS THE
BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH
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**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

Our Vision, Strategy and Objectives (continued)

Inclusion	<p>Our target was to adapt our services to be more accessible, with a specific focus on people experiencing racial inequality; facing financial hardship and financial insecurity; at risk of, or enduring homelessness. To do this we:-</p> <ul style="list-style-type: none"> • Looked to learn from neighbouring local Minds and commissioned an organisation wide training programme (being rolled out in FY24_25) that is mandatory for all staff, facilitated by a network colleague from Oxfordshire Mind. Work is ongoing as to how this learning can be used to adapt services. This will also be a key focus within the lived experience programme of work. • Have an ongoing strategic collaboration with Citizens' Advice Bucks to support people experiencing financial hardship. • Delivered mental health support services as part of the Rough Sleepers' initiative.
Responding to demand	<p>Our target is to expand capacity in specific areas – mindful of the impact of the pandemic and cost of living crisis on people with existing mental health problems and children and young people. To do this we:-</p> <ul style="list-style-type: none"> • Launched a Young Peoples' counselling service in Q3 of FY23_24. • Expanded the Community Connectors team in East Berkshire. • Expanded the Safe Haven service to operate from Aylesbury and High Wycombe 7 days a week. • Mobilised a team of Gateway navigators within the Buckinghamshire Gateway to support people access to community-based services to support recovery. • Established a physical health checks support service for people with a diagnosis of severe mental illness.

e. Our services

SERVICES IN BUCKINGHAMSHIRE

Befriending Our Befriending Service offers free support to adults who are lonely or isolated as a result of a mental health problem. We recruit and train volunteers who then form 'partnerships' with people from the local community.

Champion the Change Buckinghamshire Our local campaign aimed at tackling mental health stigma and discrimination whilst creating hope for those affected by mental ill-health.

Community Based Support Our team work in partnership with Oxford Health NHS Foundation Trust to reach out to people with mental health problems in the community and provide one-to-one support and signposting.

Counselling for Adults We provide high quality one-to-one counselling in a safe, non-judgemental space to explore any concerns that might be affecting you. We work with adults experiencing a variety of mental health problems and offer face-to-face, online (video) or telephone counselling

Counselling for Young People We offer compassionate and confidential counselling sessions to young people (aged 13-21) facing emotional and mental health challenges. Our professional counsellors provide a safe space to explore feelings, build coping strategies and foster personal growth.

Mind the Gap Our peer support groups offer the opportunity to meet as and when you want to, make friends, share experiences and enjoy a social life.

Perinatal Support Service Working in partnership with Oxford Health NHS Foundation Trust, our Perinatal

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BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH
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**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

Our Vision, Strategy and Objectives (continued)

Community Support Worker provides one-to-one and group support for women who are pregnant or have given birth in the past 12 months and have mental health needs.

Rough Sleepers Initiative (to Dec 2023) We work with Buckinghamshire Council and partner organisations to prevent mental health and wellbeing becoming a barrier to long-term housing solutions.

Safe Haven Safe Haven is a mental health crisis support service, operating from 6pm to midnight, for anyone living in Buckinghamshire aged 18 years or over. We provide listening support and signposting. We also work with people to create safety plans if they are struggling to keep themselves safe due to thoughts of self-harm or of ending their life.

Services Our groups provide social contact, structure and a chance to try new activities with people who have experienced similar problems. The groups aim to support wellbeing through activities such as arts and crafts, cooking, interactive games and gentle exercise.

SERVICES IN EAST BERKSHIRE

Community Connectors Community Connectors are part of a multi-disciplinary team of mental health specialists, working with our colleagues employed by Berkshire Healthcare NHS Foundation Trust to support anyone who is over 18 and is experiencing significant mental health problems.

Mental Health Safety Planning Service We provide support for those who have attended A&E or Mental Health Integrated Community Service (MHICS) because they have had thoughts about ending their life and/or are at risk of self-harm.

Royal Borough Mental Health Recovery Service We support people living in Windsor, Ascot and Maidenhead who are experiencing challenges to their mental health. The service offers a wide range of free courses and free guided self-help.

SERVICES IN BOTH AREAS

Children and Young People Service We work with children aged four to 18 years old in various settings, such as primary and secondary schools, colleges, youth clubs and sports clubs. We deliver assemblies, workshops and full training days, and we train student Peer Mentors in mental health awareness to support younger students.

Friends in Need We run community based peer support groups through our Friends in Need service. The groups are free and offer a safe and welcoming place to make friends, share experiences and learn from others. In East Berkshire, Friends in Need also offers a group for young adults (17 to 25 year olds) called Peers2Pals.

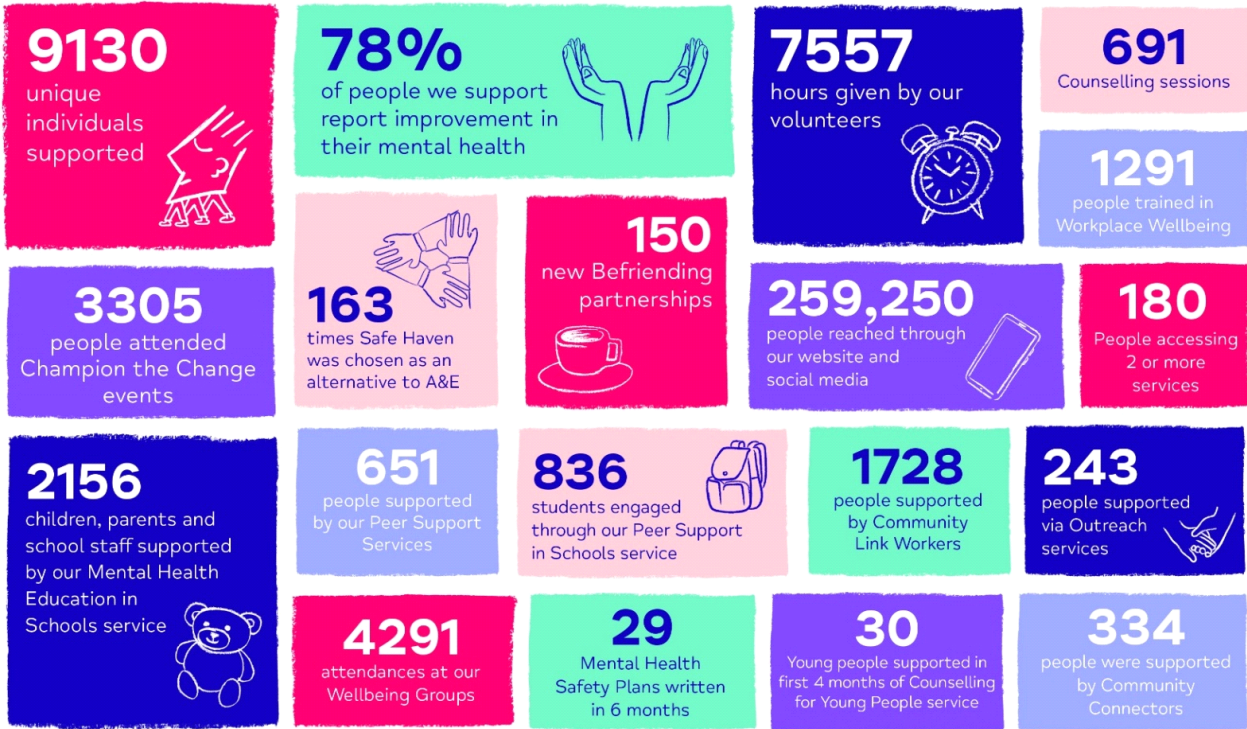
Training Services Our mental health training courses support managers, staff and volunteers in the private, public and voluntary sectors to stay well, both in the workplace and in their personal lives, through our interactive and informative professional training workshops and presentations.

BUCKINGHAMSHIRE AND EAST BERKSHIRE MIND FORMERLY KNOWN AS THE
BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH
(A Company Limited by Guarantee)

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

Our Vision, Strategy and Objectives (continued)

Our Year in Numbers



Volunteers are essential to Buckinghamshire Mind’s work, enabling us to provide more vital, life-changing services to people experiencing mental health problems in Buckinghamshire and East Berkshire.

We could not achieve all that we do to support people’s mental health without the involvement and huge contribution of our volunteers.

Our 218 adult volunteers gave an incredible 7,557 hours this year. At the same time, our Peer Support in Schools service, which works with volunteers in Years 5, 6 and Sixth Form, trained 836 children and young people as mentors across 52 schools.

We commit to continuing to develop our capability to support and work ‘hand-in-hand’ with volunteers to fully contribute our success, alongside ensuring that our volunteers are representative of the diversity in our communities.

We are so grateful to all our volunteers, who have made such a difference to the lives of the people we support. Thank you – you’re amazing!

BUCKINGHAMSHIRE AND EAST BERKSHIRE MIND FORMERLY KNOWN AS THE
BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH
(A Company Limited by Guarantee)

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

Our Vision, Strategy and Objectives (continued)

Strategic Objectives for the forthcoming year

In the summer of 2024, a refreshed strategy was launched – extending the existing strategy by a further two years to 2026.

Outlined below are the 11 chosen strategic priority focus areas identified.

People: *“We are a great place for people to work, volunteer, share their lived experience and access services”*

Workplace	Offer a workplace which supports wellbeing and makes people feel valued, enabling us to attract and retain colleagues and volunteers.
Organisational Development and Structure	Plan and recruit for growth and succession and design the organisation, and the skillsets within it, to match its future direction.

Impact: *“We target our work where we know we can have the greatest impact”*

Prevention	Respond to demand by expanding our portfolio of children, young people and adult services to offer timely access to preventative and early intervention support, including alternatives to crisis services.
The difference we make	Develop more sophisticated ways to understand our reach and social value - demonstrating both the short and long-term impact of our work.

Engagement: *“We build engagement with our community, increase our influence and champion our vision for mental health”*

Inclusion	Develop our ways of working to be more accessible, with a specific focus on people experiencing health inequalities and poverty.
Involvement and Participation	Welcome a team of experts by experience to influence the planning, development, delivery and evaluation of our services.

**BUCKINGHAMSHIRE AND EAST BERKSHIRE MIND FORMERLY KNOWN AS THE BUCKINGHAMSHIRE
ASSOCIATION FOR MENTAL HEALTH
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**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

Our Vision, Strategy and Objectives (continued)

Sustainability: “We improve sustainability by diversifying our income streams and building collaborations and partnerships”

Impact led	Demonstrate our value by articulating our impact – evidenced by a rich picture of data and experiences to attract new sources of funding for areas where most needed.
Income Generation	Implement a bold and ambitious income generation strategy to diversify our income streams to increase our sustainability.
Partnerships	Identify additional partners to enhance our existing services and co-produce new services based on the needs of the community. This includes exploring further collaboration opportunities with Oxfordshire Mind in the continued development of our Mind in Berkshire partnership.

Resources: “We maximise our resources to meet need and develop the organisation”

Data	Improve the reporting and analysis of our management information to enable us to put evidence at the heart of our decision-making processes.
Premises	Ensure our accommodation is fit for our needs and new ways of working and delivering services.

A detailed implementation plan is in place to define the key metrics for each of these indicators and this will be used to monitor our progress moving forward.

Structure, governance and management

a. Structure of the charity

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 19 December 2003. On 1 January 2006, the organisation changed its operational name to Buckinghamshire Mind, although it is still legally known as The Buckinghamshire Association for Mental Health.

The charity is a membership-based organisation that delegates authority for administering the charity to the Buckinghamshire Mind Board of Trustees. During the year, on the 12th December 2023, a revision to the Articles of Association was approved by the members at the AGM. The amendment revises the membership so that our membership structure becomes ‘closed’ whereby the Trustees are the charity’s only members. Instead of an open membership structure, the Trustees will be able to create non-voting membership classes for staff and other supporters.

The board meets four times per annum with additional meetings convened as and when required. In addition to the trustees, the CEO and Director of Services, (Deputy CEO) attend the meetings. The board is further supported by the Finance and Risk Committee, the Operations and HR Sub Committee and the Accommodation Committee. All these Committees report directly to the board with terms of reference in place. There are clear guidelines by which authority is delegated within the organisation, with trustees delegating the day-to-day running of the charity to the senior leadership team.

**BUCKINGHAMSHIRE AND EAST BERKSHIRE MIND FORMERLY KNOWN AS THE
BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH
(A Company Limited by Guarantee)**

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

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

According to the requirements of the revised Memorandum and Articles of Association, every Director shall be appointed for a term of three years (or such other shorter period as the other Directors may agree) by a resolution passed at a properly convened meeting of the Directors. Any person having completed a three-year term, or otherwise retiring, as a Director is eligible for reappointment provided that a Director who has served for three terms (whether consecutive or otherwise) may not be reappointed. There is a robust recruitment, induction and checking process for all new trustees joining the board.

All members of the board of trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in the accounts. Trustees are required to disclose all relevant interests and withdraw from decisions where a conflict of interest arises and a conflict of interest register, which includes connected persons, is maintained.

c. Policies adopted for the induction and training of Trustees

The Chair of the Board and the Chief Executive are responsible for the induction of new trustees. Once the appointment of the new trustee has been confirmed the trustee will receive a pack of relevant supporting information and a programme of meetings will be scheduled with staff, volunteers and other trustees, along with an observation of some activities and an opportunity to meet with service users. Trustees are also able to access governance support hosted by national Mind and can attend the annual Mind conference. It is very important that trustees are a visible part of the organisation, and they are encouraged to visit services and volunteer in other ways.

d. The Finance and Risk Committee

This committee meets quarterly and takes delegated responsibility on behalf of the board to ensure there is a clear framework for accountability. The key tasks include:

- Examining and reviewing all systems and methods of control, both financial and otherwise. The committee produces and reviews, on a rolling basis, all the financial controls and procedures of the organisation. Any changes are brought, on an annual basis, to the board..
- Risk analysis and risk management.
- Ensuring the charity is complying with all aspects of the law, relevant regulations and good practice.
- Reviewing the monthly management accounts and annual budget and the overall financial position of the charity. The production of the budget is delegated to the Chief Executive, Director of Services (Deputy CEO) and Finance Manager.

The committee has delegated authority for making financial decisions that are within the currently agreed financial year budget. For decisions relating to out of budget expenditure and investment decisions, the committee reviews and submits recommendations to the main board meeting.

**BUCKINGHAMSHIRE AND EAST BERKSHIRE MIND FORMERLY KNOWN AS THE
BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH
(A Company Limited by Guarantee)**

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

Structure, governance and management (continued)

e. The Operations and Human Resources Sub Committee

This committee meets quarterly and oversees the development, monitoring and evaluation of operational delivery, quality programmes and strategic human resources actions and policies. Specifically, the committee:

- Monitors and advises on operational delivery, delivery strategy, policy development, quality improvements, safeguarding and health and safety reporting to the board.
- Oversees the progress against the operational plan for all funding/project streams and seeks to address any areas where targets are missed or delivery issues are experienced.
- Ensures that all new projects are effectively mobilised or ceased projects exited effectively, as appropriate.
- Advises on and monitors HR policy development, HR change management and pay, performance and reward systems, reporting to the board as appropriate.

f. The Accommodation Committee

This committee meets when required and takes delegated responsibility on behalf of the board to ensure there is a clearly defined accommodation strategy that:

- Matches service delivery need both now and into the future.
- Ensures the most efficient use of the organisation's assets and resources.

The committee has some operational decision making capability. However, any recommendations relating to the selling of assets and undertaking/terminating leases must be given final approval at the main board meeting. This committee has not been required to meet during FY23_24.

**BUCKINGHAMSHIRE AND EAST BERKSHIRE MIND FORMERLY KNOWN AS THE
BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH
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**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

Structure, governance and management (continued)

g. Risk management

The board fully accepts its responsibilities under the Charity Commission's Statement of Recommended Practice (SORP) for ensuring that the major risks to which the charity is exposed are identified and reviewed, and that there are systems in place to mitigate them. Major risks are those that have a high probability of occurring and would, if they occurred, have a severe impact on either operational performance or achievement of purposes or could damage the charity.

The charity recognises that risk management is an essential part of good business practice and an effective mechanism of good governance. The board is committed to ensuring that risk management processes are embedded throughout the charity, and that these processes are used to help identify at an early stage issues that affect performance or achievement of purposes. However, the board recognises that risk management systems can only seek to manage rather than eliminate risk, and that it should therefore be only one of the tools that the board uses to provide effective control of the administration of the charity. Additionally, in recruiting new trustees, the board ensures that there is an appropriate mix of skills to further mitigate risk.

A detailed risk register is reviewed and updated quarterly by the Finance and Risk Committee and presented at each subsequent board meeting. The register covers risk across the following four categories:

- Quality and Management
- Funding and Assets
- Staffing, and
- Other

As a result, the trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to manage exposure to the risks.

The key risks to which the charity is exposed, along with the current situation, are outlined below:

Inflation and increased cost-of-living	<p>The running costs of the charity have increased due to higher inflation rates. We ensure salaries are benchmarked against sector averages to support retention and recruitment but are seeing differentials emerge across the health and social care sector in the localities we support. To help mitigate these increased costs, we have negotiated small increases with commissioning partners for those contracts renewing this year along with continuing to look for efficiencies in our organisational overheads and processes.</p> <p>We have strengthened our approach to cost-centre accounting and all managers are now more empowered to closely monitor their budget allocations.</p> <p>There are concerns around the ability of the people we support to pay for counselling services. Additional funding is being applied for to provide bursary support.</p> <p>The increased cost-of-living is having an impact on our community fundraising activities due to the impact on our supporters' ability to donate. This is somewhat offset by the resumption of face-to-face community fundraising events and the fact that people continue to want to fight for mental health across our communities. To help mitigate this risk we will recruit a Head of Fundraising and Communications to diversify our activity. Trustees thank all those people who have fundraised for us over the year.</p>
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**BUCKINGHAMSHIRE AND EAST BERKSHIRE MIND FORMERLY KNOWN AS THE
BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH
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**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

Structure, governance and management (continued)

Cyber security	<p>We have been alerted by our insurers to an increased number of cyber-attacks amongst charities. As we move forward with our organisational digital strategy, we have strengthened our Cyber security measures across all platforms and have renewed our Cyber Essentials accreditation. In addition, we exceed all elements of the NHS Data Security and Protection Toolkit.</p> <p>Cyber security training has been rolled out as mandatory to all staff via the new Learning Management System.</p>
Sustainability of contract and grant income	<p>Contract income</p> <p>All stakeholder relationships remain positive and we thank all our statutory partners for their support. Buckinghamshire Mind/Mind in Berkshire is visible and influential in the mental health system. As such we are well positioned to work collaboratively with mental health system partners on identified gaps in service provision across both Integrated Care Systems in Buckinghamshire, Oxfordshire and Berkshire (West) and Frimley.</p> <p>The pressure on statutory partner budgets is creating a challenging contractual environment – with the pipeline of available contracts being less robust than normal. Ensuring the impact, social value and cost effectiveness of our services is clearly articulated will be crucial in an increasingly competitive landscape. However, against a national picture of charities subsidising public sector contracts we need to maintain our position of ensuring full cost recovery rather than start to set unsustainable precedents.</p> <p>Mind in Berkshire, in partnership with Oxfordshire Mind, will afford us greater flexibility in delivering services that are either pan-Berkshire or across the Thames Valley if commissioning requires that.</p> <p>Grant income</p> <p>We thank all our grant funders for their support. To support our income generation strategy, we are recruiting a Head of Fundraising and Communications to build and diversify our grant funding activity. Alongside this, the high competition for grant funding means our renewed focus on impact measurement – both from quantitative and qualitative sources is increasingly important.</p>
Loss of/inability to recruit key staff and volunteers to deliver against strategic plans	<p>The charity recruitment market remains competitive with ongoing inflationary pressures on staff salaries. A detailed pay review programme is scheduled for FY24_25 to evaluate all roles and recommend a revised pay scale. We also continue to explore additional cost neutral ways to enhance our employment package and improve our working environment.</p> <p>Recent grant funding applications to employ a volunteer coordinator were unsuccessful leading to further discussions as to how to resource this support, noting that delivering against the volunteer taskforce workplan will take longer. In the meantime, all volunteers have been given access to the Employee Assistance Programme and the new Learning Management System.</p>

**BUCKINGHAMSHIRE AND EAST BERKSHIRE MIND FORMERLY KNOWN AS THE
BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH
(A Company Limited by Guarantee)**

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

Structure, governance and management (continued)

h. Key Management Personnel Remuneration

Key management personnel remuneration and benefits (the Senior Leadership Team) totals £264,024 (2023 - £238,874) per annum.

All Buckinghamshire Mind colleagues are subject to annual appraisals and trustees' approval is required prior to implementing salary increments. As means of good practice, a benchmarking exercise is undertaken when recruiting into new roles against other competitors within the sector of a similar size and activity to ensure that the remuneration is in line with that of generally similar roles.

i. Investment policy

Our investment policy incorporates an investment performance framework with reserves invested in a minimum of two global multi-asset investment funds. In addition, suitably qualified advisors should be retained with a requirement for investment performance to be reviewed at each Finance & Risk Committee meeting.

The two multi-asset funds that we currently invest in are COIF Charities Investment Fund and SUTL Cazenove Multi-Asset Fund. These were chosen on the advice of qualified investment advisors.

In the 2023-24 year, our investments have outperformed CPI +4% benchmark and therefore the trustees agreed to retain these investments.

Achievements and performance

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**BUCKINGHAMSHIRE AND EAST BERKSHIRE MIND FORMERLY KNOWN AS THE
BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH
(A Company Limited by Guarantee)**

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

b. Financial review

Buckinghamshire Mind recorded a surplus of £180,862 for the financial year ended 31 March 2024. This compares with a surplus of £1,517 for the previous year. The surplus was generated from an increase in our investment holdings, timings of some grant funding covering multiple years, some unrestricted grants and some delays with recruitment. The recruitment market is increasingly challenging with both individuals and organisations struggling financially. We are very grateful for our dedicated staff who continue to deliver vital services. This surplus has allowed the organisation to build its reserves in line with the reserves policy to safeguard the organisation against future funding uncertainties. We are also utilising some of the surplus to invest in income generation with a new post in the organisation aligned with our refreshed strategy. This investment will strengthen the organisation to diversify income streams which will help build a robust income base that can withstand various funding challenges.

Total income increased by £307,488 to £2,346,160 (2023 - £2,038,672). This increase was due to new services starting, expansions of existing services, some new unrestricted grants and an increase in our fundraising income.

The balance sheet is showing a total of £1,277,187 of unrestricted funds - £643,187 unrestricted cash reserves, £34,000 of restricted funds and a £600,000 property reserve on the Chesham property owned by Buckinghamshire Mind that is used for the provision of services and for office space.

Our donations, fundraising and legacy income have decreased slightly this year, largely due to the receipt of a £50,000 legacy in the prior year. Excluding the legacy, our donations and fundraising income have increased by £8,876 to £102,892 this year. The current cost of living crisis is impacting on our donors' ability to give, and despite mental health remaining a cause people want to support, the receipt of funds is proving difficult to forecast.

The trustees would like to thank warmly those members of the community who have chosen to fundraise for us both in this year and moving forward in so many diverse ways.

Income from charitable activities has increased by 19% on the previous year (2024 £2,219,803 and 2023 £1,861,639) which reflects the increasing demand for the services that we offer. In the same period the expenditure on charitable activities increased by 10% to £2,173,636 from £1,981,627. We maintained and enhanced the broad range of quality services we provide to the community and put in place a quality team to help maintain our standards and provide more robust support for our frontline service teams.

In delivering these activities, alongside the generous contributions of individual donors and those organisations who have requested to not be publicly mentioned, trustees would like to gratefully acknowledge the support of the following funders during the course of the year:-

- | | |
|--|-------------------------------------|
| • Buckinghamshire Council | • Mind |
| • Oxford Health NHS Foundation Trust | • Heart of Bucks Kop Hill Climb |
| • NHS Frimley ICB | • Berkshire Healthcare NHS Trust |
| • Buckinghamshire, Oxfordshire and Berkshire ICB | • Marlow Rotary Club |
| • Berkshire Community Foundation | • Silverson Machines Ltd |
| • Heart of Bucks | • Bucks New University |
| • Monodraught Limited | • National Film & Television School |
| • Shanley Foundation | • JP Hildreth Limited |
| • Fairhive Homes Ltd | • The Rothschild Foundation |

**BUCKINGHAMSHIRE AND EAST BERKSHIRE MIND FORMERLY KNOWN AS THE
BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH
(A Company Limited by Guarantee)**

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

- | | |
|---|---|
| <ul style="list-style-type: none"> • William Harding's Charity • The Clare Foundation • King Cullimore Charitable Trust • Rectory Foundation • Buckinghamshire Community Boards • All Saints Parish Church, High Wycombe • Aston Clinton Charitable Foundation • Aylesbury Masonic Lodge • Beaconsfield Theatre Group • BNP Paribas, London branch • Bracknell Walk Together • Buckinghamshire Council's Mental Health Staff Network • Buckinghamshire New University Students' Union • Cansdales • Chartridge Park Golf Club • Chesham United FC • Chesham United Ladies FC • Chiltern Way Academy Trust • Crayon Ltd • Dr Challoner's Grammar School • Gerrards Cross Golf Club • Great Missenden Church of England School • Haddenham Masonic Lodge • Hall Barn Masonic Lodge • John Hampden Grammar School | <ul style="list-style-type: none"> • John Lewis High Wycombe • Jolly Cricketers pub • Jolly Sportsman pub • Lions Club of Winslow • Maltmans Green School, Gerrards Cross • Mentmore Art Festival • Merchant Taylor's School Ladies Association • Misbourne Matins Rotary Club • New Look, Aylesbury and High Wycombe stores • Orange Genie (now Fair Pay Services) • Rococo Lounge • St Joseph's Furniture Market • St Mary's School, Gerrards Cross • Starbucks, Aylesbury Market Square • Synergy Flavours Ltd • The Beacon School • The Lion pub, Waddesdon • The Three Horseshoes pub • Trinity United Reformed Church, High Wycombe • Trinity Wellbeing Resources • Tuneless Choir Maidenhead • Waitrose Beaconsfield • Waitrose Chesham • Waitrose High Wycombe • Wycombe Wenches Women's Institute |
|---|---|

**BUCKINGHAMSHIRE AND EAST BERKSHIRE MIND FORMERLY KNOWN AS THE BUCKINGHAMSHIRE
ASSOCIATION FOR MENTAL HEALTH
(A Company Limited by Guarantee)**

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

c. Reserves policy

The Charity's funds consist of unrestricted funds and a revaluation reserve. Buckinghamshire Mind maintains a formal reserves policy, reviewed by trustees at least annually and amended as appropriate. The policy currently considers the following aspects:

- The definition of reserves as being the free reserves; namely total reserves less any restricted or asset reserves.
- The level of reserves decided by our trustees is no less than three months of the total annual budgeted operating costs.
- How the trustees intend to maintain reserves at the agreed level.
- The arrangements required by trustees to ensure the policy is regularly monitored and reviewed.

During 2022/23 we tested our reserves policy and carried out a risk-based assessment of the actual amount of funds we would need. This assessment demonstrated that our 3 months policy is in excess of what we would need if we had to wind down our operations. The Trustees decided that it was prudent not to make any changes to the policy, but recognised that when trending slightly below our 3 months level there is negligible risk to the charity.

The required level of unrestricted reserves based on the criteria outlined in our policy on our draft budget was £548,982 in 2023/24. The unrestricted reserves at balance sheet date are £643,187 so we are £94,205 or 17% above the required level.

For 2024/25 the required level will be £572,177. In accordance with our policy, the level of reserves will be reviewed by the trustees in conjunction with the approval of the annual accounts. We expect to maintain reserves at the required level.

d. Fundraising activities

Fundraising activities are carried out in-house largely by the Community Fundraising and Communications Team. We are committed to excellence in fundraising practices and have voluntarily registered with the Fundraising Regulator and comply with their Fundraising Promise as outlined on our website, <https://www.bucksmind.org.uk/fundraising/>. In addition, we have a procedure for supporting potential donors' whole circumstances, which links to our Safeguarding policy and procedure. There have been no complaints received during the year in relation to our fundraising practices.

Post balance sheet events

After the year end the name of the company had been changed to Buckinghamshire and East Berkshire Mind.

Members' liability

The Members of the Company guarantee to contribute an amount not exceeding £1 to the assets of the Company in the event of winding up.

**BUCKINGHAMSHIRE AND EAST BERKSHIRE MIND FORMERLY KNOWN AS THE
BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH
(A Company Limited by Guarantee)**

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

Statement of Trustees' responsibilities

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

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditor

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.


Auditor

The auditor, Hillier Hopkins LLP, has indicated his willingness to continue in office. The designated Trustees will propose a motion reappointing the auditor at a meeting of the Trustees.

BUCKINGHAMSHIRE AND EAST BERKSHIRE MIND FORMERLY KNOWN AS THE
BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH
(A Company Limited by Guarantee)

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

Approved by order of the members of the board of Trustees and signed on their behalf by:

DocuSigned by:

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.....
L R Michaelis
(Chair of Trustees)
Date12-12-2024 | 18:19 GMT

**BUCKINGHAMSHIRE AND EAST BERKSHIRE MIND FORMERLY KNOWN AS THE
BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH
(A Company Limited by Guarantee)**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE BUCKINGHAMSHIRE ASSOCIATION
FOR MENTAL HEALTH**

Opinion

We have audited the financial statements of Buckinghamshire and East Berkshire Mind formerly known as The Buckinghamshire Association for Mental Health (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the 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 Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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.

**BUCKINGHAMSHIRE AND EAST BERKSHIRE MIND FORMERLY KNOWN AS THE
BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH
(A Company Limited by Guarantee)**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE BUCKINGHAMSHIRE ASSOCIATION
FOR MENTAL HEALTH (CONTINUED)**

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditor's Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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 Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; 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 Trustees' Responsibilities Statement, 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.

**BUCKINGHAMSHIRE AND EAST BERKSHIRE MIND FORMERLY KNOWN AS THE
BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH
(A Company Limited by Guarantee)**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE BUCKINGHAMSHIRE ASSOCIATION
FOR MENTAL HEALTH (CONTINUED)**

Auditor's responsibilities for the audit of the financial statements

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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 are capable of detecting irregularities, including fraud is detailed below:

- the nature of the industry and sector, control environment and business performance including the remuneration incentives and pressures of key management;
- the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and management. We consider the results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the Company's documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override, including testing journals and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

We also obtained an understanding of the legal and regulatory frameworks that the Company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. We focused on laws and regulations that could give rise to a material misstatement in the financial statements, including, but not limited to, the Companies Act 2006 and relevant tax legislation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance occurring due to fraud rather than error, as fraud involves forgery, collusion, omission or misrepresentation.

**BUCKINGHAMSHIRE AND EAST BERKSHIRE MIND FORMERLY KNOWN AS THE
BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH
(A Company Limited by Guarantee)**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE BUCKINGHAMSHIRE ASSOCIATION
FOR MENTAL HEALTH (CONTINUED)**

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 Auditor's Report.

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 Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Hillier Hopkins LLP

Hillier Hopkins LLP
Chartered Accountants
Statutory Auditor
Radius House
51 Clarendon Road
Watford
Herts
WD17 1HP

Date: 13-12-2024 | 10:34 GMT

Hillier Hopkins LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

**BUCKINGHAMSHIRE AND EAST BERKSHIRE MIND FORMERLY KNOWN AS THE
BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH
(A Company Limited by Guarantee)**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	-	28,617	28,617	98,982
Charitable activities	4	191,086	2,028,717	2,219,803	1,861,639
Other trading activities	5	-	76,855	76,855	58,414
Investments	6	-	20,885	20,885	19,637
Total income		191,086	2,155,074	2,346,160	2,038,672
Expenditure on:					
Raising funds	7	-	20,790	20,790	32,689
Charitable activities		157,086	2,016,550	2,173,636	1,981,627
Total expenditure		157,086	2,037,340	2,194,426	2,014,316
Net income before net gains/(losses) on investments		34,000	117,734	151,734	24,356
Net gains/(losses) on investments		-	29,128	29,128	(22,839)
Net movement in funds		34,000	146,862	180,862	1,517
Reconciliation of funds:					
Total funds brought forward		-	1,096,325	1,096,325	1,094,808
Net movement in funds		34,000	146,862	180,862	1,517
Total funds carried forward		34,000	1,243,187	1,277,187	1,096,325

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 30 to 45 form part of these financial statements.

**BUCKINGHAMSHIRE AND EAST BERKSHIRE MIND FORMERLY KNOWN AS THE
BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH**
(A Company Limited by Guarantee)
REGISTERED NUMBER: 05000185

**BALANCE SHEET
AS AT 31 MARCH 2024**

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	12	602,342	600,000
Investments	13	427,360	428,575
		<u>1,029,702</u>	<u>1,028,575</u>
Current assets			
Debtors	14	84,187	218,122
Cash at bank and in hand		456,737	204,096
		<u>540,924</u>	<u>422,218</u>
Creditors: amounts falling due within one year	15	(293,439)	(354,468)
Net current assets		<u>247,485</u>	<u>67,750</u>
Total assets less current liabilities		<u>1,277,187</u>	<u>1,096,325</u>
Net assets excluding pension asset		<u>1,277,187</u>	<u>1,096,325</u>
Total net assets		<u><u>1,277,187</u></u>	<u><u>1,096,325</u></u>
Charity funds			
Restricted funds	16	34,000	-
Unrestricted funds			
General funds	16	643,187	496,325
Revaluation reserve		600,000	600,000
		<u>1,243,187</u>	<u>1,096,325</u>
Total funds		<u><u>1,277,187</u></u>	<u><u>1,096,325</u></u>

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 144 of the Charities Act 2011.

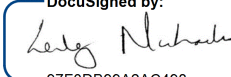
The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

BUCKINGHAMSHIRE AND EAST BERKSHIRE MIND FORMERLY KNOWN AS THE
BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH
(A Company Limited by Guarantee)
REGISTERED NUMBER: 05000185

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2024

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

DocuSigned by:

97F0DB99A2AC498.....
L R Michaelis
(Chair of Trustees)
Date: 12-12-2024 | 18:19 GMT

The notes on pages 30 to 45 form part of these financial statements.

**BUCKINGHAMSHIRE AND EAST BERKSHIRE MIND FORMERLY KNOWN AS THE
BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH
(A Company Limited by Guarantee)**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
Cash flows from operating activities		
Net cash used in operating activities	203,755	(114,037)
Cash flows from investing activities		
Dividends, interests and rents from investments	20,885	19,637
Purchase of tangible fixed assets	(2,342)	-
Proceeds from sale of investments	230,343	-
Purchase of investments	(200,000)	-
Net cash provided by investing activities	48,886	19,637
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	252,641	(94,400)
Cash and cash equivalents at the beginning of the year	204,096	298,496
Cash and cash equivalents at the end of the year	456,737	204,096

The notes on pages 30 to 45 form part of these financial statements

**BUCKINGHAMSHIRE AND EAST BERKSHIRE MIND FORMERLY KNOWN AS THE
BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH
(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. General information

The company is a private company limited by guarantee incorporated in England and Wales. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Buckinghamshire Association for Mental Health meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The trustees have considered the financial statements and believe that they have the ability to continue in operation for at least 12 months from signing these financial statements. As such, the Trustees consider it appropriate to prepare the financial statements on the going concern basis.

**BUCKINGHAMSHIRE AND EAST BERKSHIRE MIND FORMERLY KNOWN AS THE
BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH
(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Company, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Company which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

**BUCKINGHAMSHIRE AND EAST BERKSHIRE MIND FORMERLY KNOWN AS THE
BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH
(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

2. Accounting policies (continued)

2.4 Expenditure (continued)

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Freehold property and land and not depreciated and valued at fair value.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold property	-	2%	Freehold property includes freehold land which is not depreciated.
Fixtures and fittings	-	33%	
Office equipment	-	33%	

2.8 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

**BUCKINGHAMSHIRE AND EAST BERKSHIRE MIND FORMERLY KNOWN AS THE
BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH
(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

2. Accounting policies (continued)

2.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation.

2.12 Financial instruments

The Company 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 measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.13 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

2.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**BUCKINGHAMSHIRE AND EAST BERKSHIRE MIND FORMERLY KNOWN AS THE
BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH
(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

3. Income from donations and legacies

	Total unrestricted funds 2024 £	<i>Total funds 2023 £</i>
Donations	28,617	48,982
Legacies	-	50,000
	28,617	98,982

4. Income from charitable activities

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Counselling	-	60,748	60,748	96,763
Community Services	191,086	1,967,969	2,159,055	1,764,876
	191,086	2,028,717	2,219,803	1,861,639
<i>Total 2023</i>	132,202	1,729,437	1,861,639	

5. Income from other trading activities

Income from fundraising events

	Total unrestricted funds 2024 £	<i>Total funds 2023 £</i>
Sponsorship and fundraising	74,275	45,034
Rental property income	2,580	13,380
	76,855	58,414

BUCKINGHAMSHIRE AND EAST BERKSHIRE MIND FORMERLY KNOWN AS THE
BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

6. Investment income

	Total unrestricted funds 2024 £	Total funds 2023 £
Income from listed investments	15,747	18,784
Bank interest	5,138	853
	<u>20,885</u>	<u>19,637</u>

7. Expenditure on raising funds

Costs of raising voluntary income

	Total unrestricted funds 2024 £	Total funds 2023 £
Costs of raising voluntary income	<u>2,362</u>	<u>2,024</u>

Other trading expenses

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Rental property costs	<u>18,429</u>	<u>18,429</u>	<u>30,665</u>

**BUCKINGHAMSHIRE AND EAST BERKSHIRE MIND FORMERLY KNOWN AS THE
BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH
(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

8. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Counselling	104,228	18,598	122,826	201,237
Community Services	1,883,431	167,379	2,050,810	1,780,390
	<u>1,987,659</u>	<u>185,977</u>	<u>2,173,636</u>	<u>1,981,627</u>
<i>Total 2023</i>	<u><u>1,813,528</u></u>	<u><u>168,099</u></u>	<u><u>1,981,627</u></u>	

Analysis of direct costs

	Counselling 2024 £	Community Services 2024 £	Total funds 2024 £	Total funds 2023 £
Staff costs	100,246	1,759,338	1,859,584	1,626,260
Direct costs	3,982	124,093	128,075	187,268
	<u>104,228</u>	<u>1,883,431</u>	<u>1,987,659</u>	<u>1,813,528</u>
<i>Total 2023</i>	<u><u>159,212</u></u>	<u><u>1,654,316</u></u>	<u><u>1,813,528</u></u>	

Analysis of support costs

	Counselling 2024 £	Community Services 2024 £	Total funds 2024 £	Total funds 2023 £
Support costs	18,598	167,379	185,977	168,099
<i>Total 2023</i>	<u><u>42,025</u></u>	<u><u>126,074</u></u>	<u><u>168,099</u></u>	

**BUCKINGHAMSHIRE AND EAST BERKSHIRE MIND FORMERLY KNOWN AS THE
BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH
(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

9. Auditor's remuneration

The auditor's remuneration amounts to an auditor fee of £9,250 (2023 - £7,980).

10. Staff costs

	2024	2023
	£	£
Wages and salaries	1,684,770	1,474,905
Social security costs	130,458	111,918
Contribution to defined contribution pension schemes	44,356	39,437
	<u>1,859,584</u>	<u>1,626,260</u>

The average number of persons employed by the Company during the year was as follows:

	2024	2023
	No.	No.
Employees	<u>88</u>	<u>77</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024	2023
	No.	No.
In the band £60,001 - £70,000	-	1
In the band £70,001 - £80,000	1	-

During the year the charity paid remuneration of £264,024 (2023 - £238,874) to its key management personnel.

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

**BUCKINGHAMSHIRE AND EAST BERKSHIRE MIND FORMERLY KNOWN AS THE
BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH
(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

12. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation				
At 1 April 2023	600,000	-	76,044	676,044
Additions	-	2,342	-	2,342
At 31 March 2024	<u>600,000</u>	<u>2,342</u>	<u>76,044</u>	<u>678,386</u>
Depreciation				
At 1 April 2023	-	-	76,044	76,044
At 31 March 2024	<u>-</u>	<u>-</u>	<u>76,044</u>	<u>76,044</u>
Net book value				
At 31 March 2024	<u>600,000</u>	<u>2,342</u>	<u>-</u>	<u>602,342</u>
At 31 March 2023	<u>600,000</u>	<u>-</u>	<u>-</u>	<u>600,000</u>

Included in Freehold property are land and buildings which were originally gifted to the charity. On the introduction of FRS102 these were brought in at a deemed value of £340,000. The assets were professionally valued by a member of RICS in 2022, the trustees consider this to be a fair estimate of the value at the balance sheet date.

The carrying amount under the cost model of the assets which have been revalued would have been £340,000 (2023 - £340,000).

**BUCKINGHAMSHIRE AND EAST BERKSHIRE MIND FORMERLY KNOWN AS THE
BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH
(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

13. Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2023	428,575
Additions	200,000
Disposals	(230,343)
Revaluations	29,128
	<u>427,360</u>
At 31 March 2024	<u>427,360</u>
Net book value	
At 31 March 2024	427,360
At 31 March 2023	<u>428,575</u>

14. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	73,098	178,043
Other debtors	-	21,894
Prepayments and accrued income	11,089	18,185
	<u>84,187</u>	<u>218,122</u>

BUCKINGHAMSHIRE AND EAST BERKSHIRE MIND FORMERLY KNOWN AS THE
BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

15. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	28,478	40,599
Other taxation and social security	41,952	33,313
Other creditors	10,655	9,132
Accruals and deferred income	212,354	271,424
	<u>293,439</u>	<u>354,468</u>

**BUCKINGHAMSHIRE AND EAST BERKSHIRE MIND FORMERLY KNOWN AS THE
BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH
(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2024 £
Unrestricted funds					
General Funds	496,325	2,155,074	(2,037,340)	29,128	643,187
Revaluation reserve	600,000	-	-	-	600,000
	<u>1,096,325</u>	<u>2,155,074</u>	<u>(2,037,340)</u>	<u>29,128</u>	<u>1,243,187</u>
Restricted funds					
Mind Organisation Development Fund	-	19,905	(19,905)	-	-
Mind Thames Valley Legacy	-	68,000	(34,000)	-	34,000
Mind Trustee Recruitment Grant	-	10,000	(10,000)	-	-
Bucks Council Prevention Grant	-	88,598	(88,598)	-	-
Mind TTT Legacy Grant	-	4,583	(4,583)	-	-
	<u>-</u>	<u>191,086</u>	<u>(157,086)</u>	<u>-</u>	<u>34,000</u>
Total of funds	<u>1,096,325</u>	<u>2,346,160</u>	<u>(2,194,426)</u>	<u>29,128</u>	<u>1,277,187</u>

The nature of each restricted fund is briefly described below:

Mind Organisational Development Fund - this fund supports the employment costs of the Director of Services (Deputy CEO).

Mind Thames Valley Legacy - this grant is to further develop the work of Mind in Berkshire, through our partnership with Oxfordshire Mind.

Mind Trustee Recruitment Grant - this grant was to support the recruitment of new trustees to the organisation.

Bucks Council Prevention Grant - this grant supports the delivery of our befriending service.

Mind TTT Legacy Grant - this grant funds the provision of Suicide First Aid courses for people working with children and young people.

**BUCKINGHAMSHIRE AND EAST BERKSHIRE MIND FORMERLY KNOWN AS THE
BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH
(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

16. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 March 2023 £</i>
Unrestricted funds					
General Funds	494,808	1,906,470	(1,882,114)	(22,839)	496,325
Revaluation reserve	600,000	-	-	-	600,000
	<u>1,094,808</u>	<u>1,906,470</u>	<u>(1,882,114)</u>	<u>(22,839)</u>	<u>1,096,325</u>
Restricted funds					
Mind Organisation					
Development Fund	-	88,598	(88,598)	-	-
Mind TTT Legacy Grant	-	1,700	(1,700)	-	-
Mind equality improvement	-	2,000	(2,000)	-	-
Organisational development fund	-	19,904	(19,904)	-	-
Ukraine crisis support	-	5,000	(5,000)	-	-
Friends in Need	-	15,000	(15,000)	-	-
	<u>-</u>	<u>132,202</u>	<u>(132,202)</u>	<u>-</u>	<u>-</u>
Total of funds	<u>1,094,808</u>	<u>2,038,672</u>	<u>(2,014,316)</u>	<u>(22,839)</u>	<u>1,096,325</u>

**BUCKINGHAMSHIRE AND EAST BERKSHIRE MIND FORMERLY KNOWN AS THE
BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH
(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

17. Summary of funds

Summary of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2024 £
General funds	1,096,325	2,155,074	(2,037,340)	29,128	1,243,187
Restricted funds	-	191,086	(157,086)	-	34,000
	<u>1,096,325</u>	<u>2,346,160</u>	<u>(2,194,426)</u>	<u>29,128</u>	<u>1,277,187</u>

Summary of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2023 £
General funds	1,094,808	1,906,470	(1,882,114)	(22,839)	1,096,325
Restricted funds	-	132,202	(132,202)	-	-
	<u>1,094,808</u>	<u>2,038,672</u>	<u>(2,014,316)</u>	<u>(22,839)</u>	<u>1,096,325</u>

18. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	602,342	602,342
Fixed asset investments	-	427,360	427,360
Current assets	34,000	506,924	540,924
Creditors due within one year	-	(293,439)	(293,439)
Total	<u>34,000</u>	<u>1,243,187</u>	<u>1,277,187</u>

**BUCKINGHAMSHIRE AND EAST BERKSHIRE MIND FORMERLY KNOWN AS THE
BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH
(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

18. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	600,000	600,000
Fixed asset investments	428,575	428,575
Current assets	422,218	422,218
Creditors due within one year	(354,468)	(354,468)
Total	1,096,325	1,096,325

19. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net income for the period (as per Statement of Financial Activities)	180,862	1,517
Adjustments for:		
Gains/(losses) on investments	(29,128)	22,839
Dividends, interests and rents from investments	(20,885)	(19,637)
Decrease/(increase) in debtors	133,935	(144,651)
Increase/(decrease) in creditors	(61,029)	25,895
Net cash provided by/(used in) operating activities	203,755	(114,037)

20. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	456,737	204,096
Total cash and cash equivalents	456,737	204,096

**BUCKINGHAMSHIRE AND EAST BERKSHIRE MIND FORMERLY KNOWN AS THE
BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH
(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

21. Analysis of changes in net debt

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash at bank and in hand	204,096	252,641	456,737
	<u>204,096</u>	<u>252,641</u>	<u>456,737</u>

22. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £44,356 (2023 - £39,437). Contributions totalling £9,488 (2023 - £7,831) were payable to the fund at the balance sheet date and are included in creditors.

23. Operating lease commitments

At 31 March 2024 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024 £	2023 £
Not later than 1 year	20,611	18,717
Later than 1 year and not later than 5 years	20,928	26,334
	<u>41,539</u>	<u>45,051</u>

24. Related party transactions

There have been no related party transactions that require disclosure in the year (2023 - £nil).

25. Post balance sheet events

After the year end the name of the company had been changed to Buckinghamshire and East Berkshire Mind.