

Charity Registration No. 1107896

Company Registration No. 05305203 (England and Wales)

BASILDON MIND
ANNUAL REPORT AND UNAUDITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024



MAYNARD HEADLY LLP
CHARTERED ACCOUNTANTS

BASILDON MIND

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms S C A Chesney Mr J Birkett Mr J E Rowe Miss K Duberry Mr D Spicer Ms F Abdulsalami	(Appointed 13 April 2023)
Secretary	Miss K Duberry	
Charity number	1107896	
Company number	05305203	
Registered office	37 East Walk Basildon Essex SS14 1HA	
Independent examiner	Mrs S J Caten FCA CTA Matrix House 12-18 Lionel Road Canvey Island Essex SS8 9DE	
Bankers	HSBC 33 Town Square Basildon Essex SS14 1BA	
Solicitors	Martin Nossel & Co 10-12 Southernhay Basildon Essex SS14 1EL	

BASILDON MIND

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BASILDON MIND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

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

The accounts have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the company's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

BASILDON MIND

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

FOR THE YEAR ENDED 31 MARCH 2024

Objectives and activities

Basildon Mind is a registered charity, championing those with mental health problems. It has been covering Basildon, Billericay and Wickford for over 50 years. It offers help, support, advice, and services to enable and empower those experiencing mental health problems in the community - regain control of their life, live independently and confidently.

It is affiliated to charity National Mind and required to follow its stringent quality standards, audited under Mind Quality Mark (MQM) program. Basildon Mind was last awarded MQM in 2021. Another audit will be undertaken by the Mind National quality team during 2024/25 with certification in Q4.

The principal purpose of the charity is to provide residential and community support services to persons within the community with mental health difficulties. The organisation achieves these objectives by offering forensic advocacy, a Helpline, a counselling service, wellbeing services (walking, allotment), supported accommodation and three Community Mental Health services in Partnership with another local Mind and charity shop that raises much needed funds to help fund the counselling service.

Forensic Advocacy

The organisation continues to provide forensic advocacy at Brockfield House in Wickford. The service remains a valued activity. The Forensic mental health services are usually provided for those between 18 and 65 years old detained under the Mental Health Act or Court Order. The number of clients supported in this financial year was 137 over 1,100 hours provided on a 3 days-a-week basis.

Helpline

The organisation operates a telephone Helpline which is manned for 10 hours a day Monday to Thursday, for 6 hours on Fridays and 4 hours on Saturdays. An answer-phone service operates when the Helpline is unmanned. In addition, the organisation operates an email Helpline. The number of calls received in the year was around 1,000.

Counselling

The organisation operates a sizable and expanding counselling service. Youths aged 7-18 are seen free of charge and Adults are seen for a small charge. A Private counselling service is also operated, the income from which helps fund the Youth and Adult services. Counselling demand has increased in general and a number of actions have been made to increase capacity. The counselling service has supported 451 adults throughout the year either through private counselling or adult counselling (pro bono or £5 per session donation from the client). In relation to youths, utilising grants or income from the charity shop we have supported 127 youths. This is a key service that is provided to the community and is one of the key strategic focuses.

Wellbeing Services

Walking

2 walking groups currently meet weekly to walk around the Basildon area, followed by a debriefing and social catch up meeting. It is planned to expand this wellbeing service.

Allotment

Our allotment provides wellbeing benefits to its volunteers in terms of social engagement, outdoor activity and the satisfaction of growing food.

Supported Housing

The organisation operates four group homes and three apartments for the accommodation of people with severe and enduring mental health difficulties who are looking to be more independent with support of Basildon Mind in the short to medium term. Occupancy levels were high during the year and repairs and renewals of the premises continued. Overall, the housing operation showed a positive contribution.

Community Mental Health in Partnership Services

Crisis Sanctuary

A Crisis Sanctuary, works within the Integrated Mental Health Primary Care Service and provides a timely and comprehensive response for individuals experiencing an emotional or mental health crisis.

BASILDON MIND

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

FOR THE YEAR ENDED 31 MARCH 2024

Community Mental Health in Partnership Services (Continued)

Crisis House

The Crisis House is part of the 24/7 Mental Health Crisis Response and Care Service covering the entire geography of the Mid and South Essex (MSE) Crisis Care pathway and provides a warm and welcoming environment that offers a range of non-clinical interventions and support. The principle operational philosophy of the Crisis House across MSE is to offer intensive, short-term support to help service users manage a mental health crisis in a residential setting, rather than in a hospital. As a crisis service, the service will provide a time limited stay for users. A place will be offered for 3 nights and following review can be offered for a maximum of 5 nights. The team are seeking to ensure that service users return home as soon as possible with a wellbeing plan in place.

Positive Pathways

The Positive Pathways Team works within the Integrated Mental Health Primary Care Service and provides holistic short-term support, connecting people experiencing mental health problems to local initiatives and services for practical and emotional support.

We aim to increase people's connection with others and their local community and empower them to take control of their own health and wellbeing. We help to strengthen personal and community resilience, and reduce health inequalities, by addressing the wider determinants of health, such as debt, poor housing and physical inactivity.

Charity Shop

Sales in the Charity Shop continue to grow, due to an increase of footfall, monitoring of selling prices to ensure maximum income and the layout of the shop to allow for items being sold to be presented to improve shopper experience. Sales are assisted by an eBay on-line presence, used to sell higher price donations. A further income stream is tickets for a local attraction, which we sell at a discount to the price charged at the attraction itself, in so doing generating revenue.

Volunteers

The charity is grateful to the volunteers who have given their time to the many services we offer and congratulates all those who organised and assisted in all fundraising efforts throughout the period. The largest group of volunteers is represented by qualified counsellors who offer free/low cost counselling to those in need. Without them, this service could not function. There is voluntary support in the Helpline service and wellbeing service, supplementing the mostly part-time paid staff. Most areas of operation have some volunteer support and 85% of the charity shop's roles are voluntary. The costs of fundraising are very low in relation to the income produced, which is mainly directed towards the young person's free counselling service, as it enjoys little in the way of statutory funding. During the year, the management together with the trust board reviewed and implemented a volunteer framework which looks at the journey of a volunteer from the consideration of volunteering for Basildon Mind right through to being ambassadors for the organisation. Included with the approach is the appointment of a volunteer who will be the voice of the volunteers.

Public Benefit

The trustees confirm that they have complied with the duty of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

In carrying out the activities above the trustees consider that Basildon Mind achieves significant benefits on behalf of service users and the community at large. There is ample evidence of this in feedback from service users in questionnaires, meetings and forums.

BASILDON MIND

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

FOR THE YEAR ENDED 31 MARCH 2024

Financial review

Overall, a good financial result achieved in another challenging year with increasing demand and rising costs whilst supporting staff through the cost-of-living crisis. The Trust Board worked with the management team to ensure the service levels were maintained to expected levels driven by increased client demand whilst maintaining a good financial position and not making a net loss for the year.

During this period the management team have been conscious of minimising administration costs and to secure more specialist volunteers to help Basildon Mind grow and improve the operations.

We have seen further improvements in the operations with the continued development of our Client Relationship Management software and more effective management of the counsellors' time, which has helped to increase capacity through efficiency gains where processes are moved away from paper-based ones.

There has been a drive to increase the availability of counselling support through the further development of our student counselling program which includes allowing the Student counsellors to carry out supervised counselling hours of 100.

The organisation continues to improve its community links with the setting up of a dedicated hub in Billericay (drop-in centre and group walks), the result of which has helped Basildon secure the support of more volunteers and increase the fund-raising network.

Quality Assurance

A requirement of being affiliated to National Mind is compliance with the latter's Mind Quality Management (MQM) quality framework. This stand-alone quality standard requires demonstration of compliance with a rigorous set of governance, operations, finance, people, service and quality standards. Basildon Mind was last awarded the prestigious MQM in March 2021. Since then, the management team has continued to carry out improvements related to enhanced MQM requirements and carried out a self-assessment, in preparation for the next National Mind audit in August 2024.

MQM contains 300+ individual questions in 4 categories: Leadership & Governance, Finance & Policies, Services & People and Influence & Engagement. We believe compliance with such a relevant, arduous standard demonstrates that our governance, leadership, financial control and quality of services are at the standard required, validated via a physical audit from National Mind.

Risk factors

The trustees have overall responsibility for ensuring that the charity has appropriate systems of controls, financial and otherwise. Procedures are in place to assess business risks and to implement risk management strategies. This involves regular identification of the types of risk the charity faces, prioritising them in terms of potential impact and likelihood of occurrence, and identifying means of mitigating the risks.

BASILDON MIND

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

FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

Basildon Mind is a company limited by guarantee incorporated on 6 December 2004 and is governed by its Memorandum and Articles dated 24 November 2004.

Reserves

The organisations reserves (see note 19) continue to be monitored against its Reserves Policy in order to:

- Meet contractual liabilities should the organisation have to close. This includes redundancy pay, amounts to creditors and commitments under leases.
- Meet unexpected costs like break down of essential office machinery, staff cover re illness, maternity leave, parental leave, and legal costs defending the charity's interest.
- Replace equipment as it wears out and repairs to buildings.
- Ensure that the charity can continue to provide a stable and quality service to those who need them.
- Provide working capital when funding is paid in arrears.
- Enable new projects to be funded in anticipation of securing income, and to provide for any emergency expenditure which may prove necessary.

The reserves were assessed in their July 2024 EC meeting and were approved by the trustees in the context of the above.

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

Ms L Ogilvy-Webb

(Resigned 19 December 2023)

Ms S C A Chesney

Mr J Birkett

Mr J E Rowe

Miss K Duberry

Mr D Spicer

Ms D Nicol

(Appointed 23 May 2023 and resigned 26 March 2024)

Ms F Abdulsalami

(Appointed 13 April 2023)

Members nominate trustees and elect office-bearers at the Annual General Meeting. The Board which acts as Executive Committee may co-opt individuals as necessary in the course of the year. Recruitment of trustees particularly for specialised skills may be undertaken through the offices of the Council for Voluntary Services.

The Board of Trustees can have up to 20 members to administer the charity. There are a number of ad-hoc sub-committees including Quality, Housing and Finance. To facilitate effective operations the Chief Executive has been delegated authority for overseeing the activities of the organisation and for employment matters.

No other bodies nominate trustees or Board members.

Basildon Mind is affiliated to National Mind, sharing its objectives and campaigning aims. The trustees at Basildon Mind are free to make their own decisions, while due regard is given to overall strategies. The quality standards introduced by National Mind have been implemented.

BASILDON MIND

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

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

Mr J Birkett

Trustee

Dated: 1 October 2024

BASILDON MIND

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees, who are also the directors of Basildon Mind for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

BASILDON MIND

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BASILDON MIND

I report to the Trustees on my examination of the financial statements of Basildon Mind (the company) for the year ended 31 March 2024.

Responsibilities and basis of report

As the Trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Mrs S J Caten FCA CTA

Matrix House
12-16 Lionel Road
Canvey Island
Essex
SS8 9DE

Dated: 1 October 2024

BASILDON MIND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Unrestricted funds 2023 £
	Notes		
Income from:			
Donations and legacies	3	39,839	50,624
Charitable activities	4	452,206	389,124
Other trading activities	5	126,343	106,011
Investments	6	4,757	1,759
Total income		623,145	547,518
Expenditure on:			
Raising funds	7	99,855	94,576
Charitable activities	8	522,273	452,877
Total expenditure		622,128	547,453
Net income and movement in funds		1,017	65
Reconciliation of funds:			
Fund balances at 1 April 2023		202,193	202,128
Fund balances at 31 March 2024		203,210	202,193

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

BASILDON MIND

BALANCE SHEET

AS AT 31 MARCH 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Intangible assets	14		3,932		5,689
Tangible assets	15		3,616		4,598
			<u>7,548</u>		<u>10,287</u>
Current assets					
Debtors	16	4,848		2,401	
Cash at bank and in hand		231,001		226,125	
		<u>235,849</u>		<u>228,526</u>	
Creditors: amounts falling due within one year	17	(40,187)		(36,620)	
Net current assets			<u>195,662</u>		<u>191,906</u>
Total assets less current liabilities			<u>203,210</u>		<u>202,193</u>
Net assets excluding pension liability			<u>203,210</u>		<u>202,193</u>
			<u><u>203,210</u></u>		<u><u>202,193</u></u>
The funds of the company					
Unrestricted funds			203,210		202,193
			<u>203,210</u>		<u>202,193</u>
			<u><u>203,210</u></u>		<u><u>202,193</u></u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 1 October 2024

Mr J Birkett
Trustee

Company registration number 05305203 (England and Wales)

BASILDON MIND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Basildon Mind is a private company limited by guarantee incorporated in England and Wales. The registered office is 37 East Walk, Basildon, Essex, SS14 1HA.

1.1 Accounting convention

The accounts have been prepared in accordance with the company's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The company is a Public Benefit Entity as defined by FRS 102.

The company has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

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

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1.4 Income

Income is recognised when the company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the company has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

BASILDON MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Shop and ticket sale turnover is recognised at the fair value of the consideration received or receivable for goods provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

1.5 Expenditure

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

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

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on the appropriate basis of floor area, staff time and estimated usage.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. The expenditure includes attributable VAT if it cannot be recovered. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Grants offered, subject to conditions which have not been met at the year end date, are noted as a commitment but not accrued as expenditure.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

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

Software	20% straight line
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1.7 Tangible fixed assets

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

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

Leasehold improvements	25% straight line
Fixtures and fittings (Housing)	25% straight line
Computers	25% reducing balance

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

BASILDON MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.8 Impairment of fixed assets

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

1.9 Cash and cash equivalents

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

1.10 Financial instruments

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

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

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

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

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

1.11 Employee benefits

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

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

BASILDON MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.12 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.

2 Critical accounting estimates and judgements

In the application of the company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Total
	2024 £	2023 £
Donations and gifts	33,617	44,245
Government and other grants received	6,222	6,379
	<u>39,839</u>	<u>50,624</u>
Donations and gifts		
Counselling donations	33,617	44,245
	<u>33,617</u>	<u>44,245</u>

BASILDON MIND

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

4 Charitable activities

	Wellbeing centre	Counselling Housing project	AdvocacyCrisis sanctuary	Total 2024	Total 2023
	2024	2024	2024	2024	2023
	£	£	£	£	£
South Essex Mental Health Authority	2,994	5,000	-	7,994	8,331
South Essex Partnership Trust	-	-	-	107,589	77,423
Counselling fees	-	67,309	-	67,309	64,459
Advocacy fees	-	-	24,738	24,738	24,738
Positive Pathways	-	124,755	-	124,755	90,699
Rental income	-	-	118,297	118,297	121,995
Other income	-	-	1,524	1,524	1,479
	2,994	197,064	118,297	452,206	389,124

BASILDON MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Other trading activities

	Unrestricted funds	Total
	2024	2023
	£	£
Fundraising events	605	560
Shop income	125,738	105,451
	<u> </u>	<u> </u>
Other trading activities	126,343	106,011
	<u> </u>	<u> </u>

6 Investments

	Unrestricted funds	Total
	2024	2023
	£	£
Interest receivable	4,757	1,759
	<u> </u>	<u> </u>

7 Expenditure on raising funds

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Trading costs		
Operating charity shops	48,268	46,589
Staff costs	37,676	33,422
Support costs	13,911	14,565
	<u> </u>	<u> </u>
	99,855	94,576
	<u> </u>	<u> </u>

BASILDON MIND

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

8 Charitable activities

	Wellbeing centre	Counselling	HousingAdvocacy project	Crisis sanctuary	Total 2024	Total 2023
	2024	2024	2024	2024	2024	2023
	£	£	£	£	£	£
Staff costs	2,715	86,677	36,109	18,991	208,052	352,544
Premises	-	8,804	68,620	-	-	77,424
Motor expenses	-	1,295	-	-	-	1,295
Volunteers travel	-	282	-	-	-	282
Charged to activities	-	12,000	19,450	7,000	-	38,450
	2,715	109,058	124,179	25,991	208,052	469,995
						413,852
Share of support costs (see note 10)	546	7,834	6,798	-	11,579	26,757
Share of governance costs (see note 10)	-	7,965	12,910	4,646	-	25,521
	3,261	124,857	143,887	30,637	219,631	522,273
						452,877

Under section 105 of the Charities Act 2011, trustee indemnity insurance is purchased as part of the Mind Block insurance policy for Local Mind Groups within the terms of the 1996 agreement for Mind (The National Association for Mental Health) Limited by Guarantee - Registered Charity Number 219630.

BASILDON MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

9 Description of charitable activities

Wellbeing centre

The Wellbeing centre operated until May 2016 until the funding necessary to continue its operation ceased.

Counselling

Basildon Mind is a registered Member of the British Association for Counselling and Psychotherapy. We have three Counselling Services based at our premises at Whitmore Way, Basildon as follows:-

Mindful Counselling Service (fee paying service - £40 per session) is a service for adults 18+, children and young people from the age of 7 –18 years are also offered therapy in this service. The number of sessions provided is determined by the client and is not limited.

Basildon Mind Adult Counselling Service (a voluntary donation is suggested per session) is a service for adults 18+.

Children and Young People's Counselling Service is a free service for children and young people from the age of 7-18 years of age.

We have a team of 30+ counsellors working within the counselling services. They offer 12 sessions of one-to-one confidential therapy to clients, although this can be extended if appropriate. The services offer an average of 70 sessions per week.

Our counsellors have a wide range of knowledge/training/experience – some are students studying for their qualifications, but at a stage where they are able to see clients. While the majority are qualified and several are qualified to degree level. We always encourage counsellors to undertake additional training as part of their Continued Professional Development. Several in-house courses have taken place i.e. Mental Health Awareness, Children's Play Therapy, Transactional Analysis etc.

Adult Support Group

This group meets on a weekly basis for an hour and a half and is facilitated by a qualified counsellor. The purpose of the group is to offer ongoing therapeutic support to people discharged from hospital experiencing mental health difficulties.

Telephone Helpline

The telephone helpline operates during the times that the counselling service is open. It offers help and support to people experiencing mental health problems, their relatives, friends/carers or to professionals. The telephone helpline is used by regular callers who feel isolated/depressed. It is also used in a similar way to the Samaritans Helpline inasmuch as we receive calls from people who are feeling extremely distressed.

Housing project

Basildon Mind's Housing Project is made up of 4 Group Homes each housing between 2 and 4 residents. Along with 3 separate self contain flats. Basildon Mind manage and maintain all aspects of the houses and flats ensuring that all repairs are done by the Council and that all residents respect and keep all properties in a good condition and state of repair.

BASILDON MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

9 Description of charitable activities

(Continued)

Advocacy

Forensic Advocacy (Secure Services)

Our independent forensic advocate is based in Brockfield House, Wickford and offers a confidential formal advocacy service to the inpatients who originate from North and South Essex. The advocate ensures that patients are informed of their rights and helps them to understand them. In addition, the advocate will support/represent patients at various meetings e.g. Ward rounds/Care planning meetings/Solicitors/Police interviews. Patients can contact the advocate and request that they visit them on the ward to help with a variety of issues e.g. Complaints/Welfare/Housing.

Forensic Advocacy (Secure Services) Out of Essex

We provide Independent Mental Health Act advocacy (IMHA) to patients who are originally from outside the Essex area e.g. The Channel Isles etc. This is a formal service offering patients support at Mental Health Review Tribunals, and representation at ward rounds, care planning meetings etc.

10 Support costs

	Support costs	Governance costs	2024Support costs	Governance costs	2023
	£	£	£	£	£
Staff costs	-	34,884	34,884	-	38,437
Depreciation	-	2,899	2,899	-	4,474
Communication	11,350	-	11,350	13,047	13,047
Premises	2,322	-	2,322	3,438	3,438
Other costs	19,029	-	19,029	8,516	8,516
			-		
Accountancy	-	7,604	7,604	-	5,944
Other costs	-	38,551	38,551	-	30,184
Charged to activities including staff costs	-	(50,450)	(50,450)	-	(50,450)
	32,701	33,488	66,189	25,001	53,590
Analysed between					
Trading	5,944	7,967	13,911	7,765	14,565
Charitable activities	26,757	25,521	52,278	17,236	39,025
	32,701	33,488	66,189	25,001	53,590

Governance costs includes payments to the examiner of £6,000 (2023 - £5,000) for examination fees.

In addition to examiner's remuneration are charges paid to the examiner in relation to other services totalling £1,604 (2023 - £1,492).

11 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

During the year, expenses totalling £785.20 (2023: £2,072.79) was paid to Mr J Birkett, £618.40 (2023: £nil) was paid to Mr D Spicer and £13.00 (2023: £13.00) was paid to Mrs K Duberry.

BASILDON MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

12 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Direct charitable	32	28
Administration	3	3
Total	35	31

Employment costs

	2024 £	2023 £
Wages and salaries	395,670	352,900
Social security costs	22,600	14,579
Other pension costs	6,834	6,916
	425,104	374,395

There were no employees whose annual remuneration was more than £60,000.

13 Taxation

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

14 Intangible fixed assets

	Software £
Cost	
At 1 April 2023 and 31 March 2024	8,784
Amortisation and impairment	
At 1 April 2023	3,095
Amortisation charged for the year	1,757
At 31 March 2024	4,852
Carrying amount	
At 31 March 2024	3,932
At 31 March 2023	5,689

BASILDON MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Tangible fixed assets

	Leasehold improvements	Fixtures and fittings (Housing)	Computers	Total
	£	£	£	£
Cost				
At 1 April 2023	8,163	5,776	8,994	22,933
Additions	-	700	-	700
Disposals	-	-	(700)	(700)
At 31 March 2024	8,163	6,476	8,294	22,933
Depreciation and impairment				
At 1 April 2023	8,163	5,706	4,466	18,335
Depreciation charged in the year	-	175	967	1,142
Eliminated in respect of disposals	-	-	(160)	(160)
At 31 March 2024	8,163	5,881	5,273	19,317
Carrying amount				
At 31 March 2024	-	595	3,021	3,616
At 31 March 2023	-	70	4,528	4,598

16 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	2,805	-
Prepayments and accrued income	2,043	2,401
	4,848	2,401

17 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	81	-
Accruals and deferred income	40,106	36,620
	40,187	36,620

18 Retirement benefit schemes

Defined contribution schemes

The company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the company in an independently administered fund.

The contributions payable by the company for the year were £6,893 (2023 - £6,195).

BASILDON MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Unrestricted funds

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

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	202,193	623,145	(622,128)	203,210
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Previous year:

	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
General funds	202,128	547,518	(547,453)	202,193
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

20 Operating lease commitments

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

	2024	2023
	£	£
Within one year	18,000	18,000
Between two and five years	72,000	72,000
In over five years	-	18,000
	<u> </u>	<u> </u>
	90,000	108,000
	<u> </u>	<u> </u>

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