

Charity registration number 1113751

Company registration number 05498430 (England and Wales)



WILTSHIRE MIND

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

WILTSHIRE MIND

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr B Stables	
	Mr J Donald	
	Mr N Carter	
	Ms C R Gallagher	
	Mr T J McTiernan	
	Ms G Brockett	(Appointed 27 July 2023)
Charity number	1113751	
Company number	05498430	
Registered office	Trinity House	
	Bryer-Ash Business Park	
	Trowbridge	
	Wiltshire	
	BA14 8HE	
Independent examiner	Gooding Accounts Ltd	
	24 Warminster Road	
	Westbury	
	Wiltshire	
	United Kingdom	
	BA13 3PE	

WILTSHIRE MIND

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WILTSHIRE MIND

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2023

As in 2021/22 year, this 2022/23 has continued to present a significant challenge in generating sufficient income to meet the cost of delivering our services. We emerged from the pandemic into a period of high inflation. a cost of living challenge, and local demand for our services at an all time high. This has necessitated the charity to use reserves to supplement these costs.

The Board of Trustees, CEO and team members have continued to excel in delivering our services against the backdrop of the following challenges:

- Successfully delivering the move from the old office at Melksham to the new premises at Trowbridge;
- Managing a significant reduction in paid team member resource whilst continuing to deliver charity services;
- Reduction in our income in part due to the cost-of-living challenge and economy pressures;
- Continuing to evaluate and update our service offering, launching a new GP referral service pilot, development of local schools wellbeing project offering parents, teachers, and student support through training and mentoring.

We continue to operate without financial support from commissioned or statutory services and remain dependent upon voluntary donation, local community funding events and grant funders. This year we have been successful in winning key grants both locally and nationally to support our services and develop new projects.

I am pleased to report that everyone in the team remains buoyant with a high degree of confidence and optimism in the year ahead. I would like to place on record my thanks to all the team members, volunteers, and Trustees for their excellent support over the past 12 months.



Jim Donald

Chair

Date: 23 October 2023

WILTSHIRE MIND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, (the Memorandum and Articles of Association) , the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Our Vision and Mission

Our vision is of a society that promotes and protects good mental health for all and treats people with experience of mental ill health fairly, positively, and with respect. We won't give up until everyone gets support and respect.

Our mission is to promote good mental health and provide support to anyone in Wiltshire experiencing mental health problems or emotional distress.

The needs and experience of people with mental distress drive our work and we make sure their voice is heard by those who influence change. Our independence gives us the freedom to stand up and speak out on the real issues that affect daily lives.

We provide information, advice and support, campaign to improve policy and attitudes, and develop local services. We do all this to make it possible for people who experience mental distress to live full lives and play their full part in society.

Our charitable purposes are set out as Aims in our Strategic Plan. Our organisation provides benefit to the public of Wiltshire by:

- Supporting good mental health for people who live and work in Wiltshire;
- Empowering people who experience a mental health problem to make informed choices about how they live and recover;
- Improving services and support to ensure people get the right services and support at the right time to help their recovery and enable them to live with their mental health problem;
- Enabling social participation for people with experience of mental health problems and allowing them to participate fully in society;
- Removing inequality of opportunity to afford equality of treatment for people who experience both mental health and other forms of discrimination; and
- Making the most of our assets by building a professional, efficient, and sustainable organisation.

WILTSHIRE MIND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

The trustees and Chief Executive Officer (CEO) review the charity's aims, objectives, and activities each year, ensuring that these remain focused around its charitable purposes. The trustees are aware of the requirement by the Charity Commission to provide public benefit when reviewing these aims and objectives, and in planning future activities.

In 2022/23 these aims and objectives were met by offering support groups, counselling, mental health training, school well-being services, and enhanced access services to people in Wiltshire to help with their mental health and emotional distress.

In addition, we have been able to provide the following outcomes:

- An increased ability amongst those suffering with mental health problems to manage daily tasks and lead fulfilling lives;
- Better chances in life for those in need of support, and playing a full part in society including the possibility of a return to employment or undertaking voluntary work;
- Support for young people to ensure early intervention, reducing the need for mental health support later in life
- A reduction in isolation amongst residents suffering mental distress - better access to support and services and stronger communities with citizens working together to tackle mental health problems;
- An increased awareness of a wide spectrum of mental health issues leading to increased understanding, reduced stigma, and community support for sufferers - healthier communities;
- Enabling of social participation and empowerment by providing access to information, advice, peer support networks and personalised services;
- Helping people with mental health and wellbeing issues to build confidence and resilience; and
- Our activities will also help service users build self-esteem, become more active citizens, have improved wellbeing, and find support and friendship.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

WILTSHIRE MIND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Activities

Progress April 2022 - March 2023

Impact to Charity activities

Generating sufficient income to meet the costs of delivering our services has continued to be a challenge with a significant gap between income and expenditure for the year.

The demand for our services has continued to grow in the face of this financial challenge. We have continued with our hybrid model of delivering adult counselling services both online and face to face. We have also followed the same format with our support groups. At the end of this reporting year, we are working with selected GP surgeries locally, we have developed pilots for direct referral services to our counselling, and a wellbeing service through the enhanced access contract provided by a surgery in Salisbury. We have continued to offer mental health training to organisations, and are trialling some early intervention work with some local schools.

The costs to deliver our services have continued to rise. Such costs include insurance, administration, and venue hire costs. We have taken the following steps in the year to reduce our costs and increase productivity:

- We successfully moved our office from Melksham to smaller and lower cost premises at Trowbridge providing more modern professional facility which includes dedicated counselling facilities;
- We reduced our paid team member full time equivalent by 50% compared to 2021/22. To ensure continuity of service and the development of future services we commenced an internal programme of reorganisation, simplified job titles and descriptions which will be completed in 2023/2024;
- Digital solutions - The introduction of our client management system in 2021/22 has enabled us to increase productivity, and effectively organise, process and manage our service user and client data to better effect. We have procured a digital HR system again to increase productivity, reduce administration and lower costs.

The importance of providing mental health support is underlined by the work of the NHS, Government and health and social care agencies during the reporting year. However, our charity continued to operate without financial support from either commissioners or statutory sources and therefore we remain reliant on voluntary donations and the support of our local community and grant funders.

Funding Overview

Local fundraising events and fundraising opportunities have partially recovered from the levels seen throughout the COVID period, although not to the levels prior to the pandemic. As in 2021/22, we have used a determined amount of our unrestricted reserves to maintain services against the backdrop of this declining income this financial year.

Our local community in Wiltshire continued to support the charity and local businesses continued to donate throughout 2022/23 at a reduced level. Fundraising remains a key component of overall funding. Adapting to changing local fundraising activity meant driving greater engagement with organisations, clubs, and other charities this year to help us create sustainable income streams. This was a challenge in terms of resources.

A stronger, more focussed grant funding strategy was developed to help maintain existing services.

We were successful in securing funding for our support groups from the Postcode Local Trust, and a number of other local grant funders provided financial support to assist in the delivery of services.

The Trustees and Management are grateful for this financial assistance from those funders who have supported us during the year.

Sourcing additional funding from fundraising and grant providers remains our priority for the coming year.

WILTSHIRE MIND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Mental health support services for our community

Overview of Services provided in 2022/2023

We are pleased to report that we continue to provide our adult and young people's counselling. We also continue with our much-needed support groups although we had to reduce the number across the county due to increasing cost. This was supplemented with the continuation of the popular on-line group.

Our Adult Counselling Service provides an accessible counselling support service for anyone experiencing mental health problems or emotional distress. During 2022/23 we have offered both face to face and online counselling sessions. Our 13 active counselling volunteers delivered a great job in helping over a hundred adult service users.

Through our Young Persons Counselling service, we have offered specialist counselling sessions both online and face to face to our local population of young people, this service bridges the gaps in local statutory provision and enables young people to be seen at the earliest point.

Our Peer Support Groups across Wiltshire remain a vital support network for those who attend our groups. Through the first half of the year, we offered peer support groups at Chippenham, Melksham, Salisbury, Trowbridge, and Tidworth. We completed a full review of our support group arrangements and relaunched fortnightly face-to-face groups at venues at Tidworth and at Trowbridge, continuing with the fortnightly on-line video call group. Those attending groups may be disadvantaged and suffering from mental health problems and struggling with emotional distress. Members support each other by sharing experiences and most importantly sharing coping mechanisms. Attendees of the groups benefit from social integration in the format of group activities when possible. Groups are run by a trained facilitator and with a volunteer at each session.

Mental Health training – We continued to provide this service for local businesses and organisations. The pandemic has resulted in a commoditisation of this market through competitive and cheaper online products, and therefore we have seen a reduction in income. We continue to promote and offer training as part of our package to potential corporate customers.

School Well-being – We believe that early intervention for school students and their wellbeing is a target area for our work in the future. We have been trialling some early work in this area for development in 2023/2024.

In summary, through 2022/23, we provided the following services and opportunities for the community:

- 759 Adult counselling sessions
- 125 Young person counselling sessions
- 147 Support groups in total across Chippenham, Melksham, Salisbury, Devizes, Trowbridge, Tidworth, as well as our on-line group.

As part of our work in the community, we attended a number of events, workshops and presentations promoting our work and supporting other organisations in reaching out with health and wellbeing services.

We also held wellbeing workshops for Ukrainian refugees, funded through Mind and in support of ESOL (English for Speakers of Other Languages).

Partnerships and Projects

The Army Welfare Service provides professional welfare support and services to our armed forces and their families. We continued to develop this relationship and commenced a new support group in Tidworth for residents of the garrison town. The group uses garrison shared venues, and we participate in the work of the Army Welfare Service across the county and have representation at their regular quarterly meetings.

WILTSHIRE MIND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2023**

Organisational Overview

Leadership and team members

The Chief Executive Officer works closely with the Trustees and Senior Leadership Team to lead the organisation, strategy delivery, commissioning, funding, awareness, safeguarding, and oversees the charity's budgets and management accounts. The Board and CEO are supported by the leadership and team members, who oversee the policies and working procedures, Health and Safety, Human Resources, and ensuring that all services are delivered to the highest quality and managed appropriately.

Our team members are all part time, and collectively equate to 2.3 Full Time Equivalents. We are indebted to their commitment to the charity.

Volunteers

Our volunteers add significant value to what we do, particularly in the delivery of our counselling and peer support services. They champion our vision and values and help us to ensure that the voices of people with lived experience are at the core of everything we do.

We are grateful to our 13 volunteer counsellors, (4 qualified, 9 in training) who deliver our adult counselling services.

During 2022/2023 we were privileged to have the support of an average of 4 support group volunteers, and an average 13 volunteers providing counselling support – an overall average of 19 volunteers in total throughout the year. During the year, our volunteers contributed in excess of 900 hours to Wiltshire Mind to help deliver our aims.

Organisational Aspects

Wiltshire Mind is part of the National Mind federation although we do retain our independence and are known as a 'local Mind' and associated only through the federation agreement. There is no financial or managerial connection other than payment of the membership fee. Active involvement with the Mind Federation's Quality Mark scheme enables organisational improvement through the Mind Quality Mark (MQM) which we received in 2020. We are working towards re-accreditation, which is effective every three years.

Our IT system is cloud based, resilient and networked, with appropriate cyber security. During the 2021/22 year we introduced our new Client Management Record system. This has enabled us to significantly improve counselling and peer support processes, procedures and data management. We are introducing an automated HR management system which will reduce time spent on administrative tasks.

Achievements and performance

Significant activities and achievements against objectives

Our impact in 2022/23

Adult Counselling Service

During the year we provided 759 counselling sessions, helping 101 adults across Wiltshire.

Children and Young People's Counselling Service

In total, we provided 125 counselling sessions for Children and Young People, helping 18 individuals.

Peer Support Groups

In total, we held 147 peer support groups helping 134 people.

WILTSHIRE MIND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Financial review

Financial commentary

Income

Total income from all sources in the year was £146,258 (2021/22: £153,447).

Expenditure

Total expenditure from all sources was £193,006 (2021/22: £212,356) resulting in a deficit for the year of £46,748 (2021/22: £58,909 deficit).

Banking and investments

We continued to bank and invest with The Co-operative Bank. Our working funds were managed in the Community Direct Plus current account. We also have a current account with NatWest and a United Trust Bank Deposit Account.

Budget 2023/24

Due to the ongoing uncertainties around the pandemic and the general economic situation, the trustees approved a deficit budget for the year 2023/24 of £10,000 noting uncertainties around income, especially donations and grant availability.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees regularly examine the charity's requirements for reserves with regard to the main risks to the organisation. General reserves are held at an appropriate level in relation to the financial risks and to ensure that funds are available to manage unexpected challenges. (General reserves exclude restricted funds and reserves invested in tangible fixed assets). We also try to ensure that the charity has sufficient liquid reserves (cash and investments less restricted funds) to operate efficiently and manage any shortfalls in planned fundraising and other contributions.

The trustees have previously agreed that Wiltshire Mind's reserve policy is to hold three to six months of planned expenditure as a general reserve to be available with immediate access. The Trustees are aware of the need for reserves and aim to increase the reserve fund as and when conditions allow. As at the end of 2022/23, the unrestricted reserves stand at £57,662 and liquid reserves at £99,530.

The trustees view that this figure is broadly in line with the policy of three to six months of planned expenditure (£42,000 to £85,000) and due to ongoing uncertainties about future charity income and a deficit budget planned for 2023/24 of £10,000, it is prudent to keep a slightly higher level of reserves at this time. All of the unrestricted reserves are general funds, the trustees consider designated funds are no longer required.

During the year, due to ongoing challenges arising from Covid-19, Wiltshire Mind has had to draw on its reserves significantly due to lack of income and disruption to services during the lockdown and post-lockdown periods. The trustees can report that although significantly depleted from previous years, current general unrestricted reserves are still in line with our reserves policy.

The reserves policy will be agreed on an annual basis drawing on updated budgets and business plans and, if this level is maintained further plans will be drawn up to increase expenditure in key areas in line with our stated objectives.

WILTSHIRE MIND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

We sincerely thank the following organisations who made donations or awarded grants to us:

£200 to £10,000 grants

Anonymous grant funder for our Children and Young Peoples Counselling

Ray Harris Trust for local Support Groups

St James' Trust Trowbridge for local Support Groups

The Postcode Local Trust for Support Groups

The Edward Gostling Foundation towards core costs

The Ukraine Crisis Response Fund from Mind to help refugees

NHS Charities Together – grant funding for a GP trial referral service

Arnold Clark Community Grant Fund for core costs

Wiltshire Community Foundation for Adult counselling Service

We also gratefully thank the many individuals and donors who have supported Wiltshire Mind during the year.

Plans for future periods

We updated our strategy in the year taking us through to 2025. The Wiltshire Mind strategic plan identified our strategic priorities, and how we will achieve these 'Cornerstones'. These are:

Sustainability – We will continue to adapt to the way we operate our services and raise income to remain sustainable. We must remain flexible, working to our strategic goals.

Accessibility to our services for anyone in Wiltshire including 'at risk' groups – We will create, design, and deliver services through a deeper understanding of local needs.

Integrated working in partnership with others – We will work more closely with existing and new key stakeholders and delivery partners.

Developing pathways for our clients and service users – We will work at the heart of our community and with our commissioners to offer greater mental health support.

Our strategic plan is supported by an 18-month operational plan. Progress on the plan is reviewed at monthly board meetings. We have defined successful delivery of the plan as:

- A sustainable charity where our income covers our annual costs;
- A place where people aspire to work and volunteer for us locally;
- A charity where we have a portfolio of innovative fundraising and commercial products;
- Modern and relevant mental health services at the heart of the community, based upon need;
- Where our services are recognised by commissioners and NHS partners and are part of the Integrated Care System in Wiltshire.

Structure, governance and management

Wiltshire Mind, originally established in 1993, is a company limited by guarantee (No. 5498430) incorporated on 4 July 2005, and a registered charity (No. 1113751) registered with the Charity Commission on 11 April 2006. The charitable company is established under its Memorandum of Association and governed under its Articles of Association.

WILTSHIRE MIND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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:

Mr B Stables

Mr J Donald

Mr N Carter

Ms C R Gallagher

Mr T J McTiernan

Mr J A S Colquhoun

Ms G Brockett

(Resigned 4 September 2023)

(Appointed 27 July 2023)

Recruitment and appointment of trustees

The directors of the company are also charity trustees. Trustees are elected at the AGM by a majority of those attending, or voting by proxy and may serve for a maximum of three years after which they must stand for re-election. Trustees may normally serve for a maximum of three terms after which they are ineligible for two years, however the members at an AGM may choose to reappointment trustees for longer terms.

The Trustees meet at least eight times per year. They are responsible for the strategic direction, policies, activities, and assets of the charity. At present the Trustees' meeting consists of six elected trustees with a variety of backgrounds, lived experience, commercial and charity experience. Sub committees are appointed, consisting of trustees and relevant team members to examine specific issues such as finance, strategy and fundraising, and report back to the full meeting of Trustees as required.

The main responsibilities of leadership and team members include management and delivery of high-quality services and service support, development of new services and management systems, meeting performance targets where set, and supervision and training of team members and volunteers. Wiltshire Mind uses the services of a variety of qualified or trained personnel as required. At the end of March 2023 there were 6 part-time team members and 23 volunteers including trustees.

Prospective trustees are sent an induction pack which outlines the role of the trustee along with the various Charity Commission publications on the subject. He or she will then attend a meeting with other trustees to discuss these issues further. The prospective trustee will be invited to attend meetings of the Trustees as an observer. If he or she wishes to proceed they may be co-opted to serve as a Trustee until the next Annual General Meeting at which members may vote to allow them to be full members. We constantly seek to improve the induction and training of our trustees to enable and empower them in their roles.

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



.....
Mr J Donald

Trustee

Date: 23 October 2023
.....

WILTSHIRE MIND

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WILTSHIRE MIND

I report to the trustees on my examination of the financial statements of Wiltshire Mind (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity (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 charity 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 charity'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

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 charity 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.

Katy Gooding

Gooding Accounts Ltd
24 Warminster Road
Westbury
Wiltshire
BA13 3PE
United Kingdom

Dated:

WILTSHIRE MIND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	3	74,183	55,283	129,466	99,840	29,910	129,750
Charitable activities	4	9,504	1,299	10,803	5,018	434	5,452
Other trading activities	5	5,013	-	5,013	17,000	-	17,000
Investments	6	976	-	976	1,245	-	1,245
Total income		89,676	56,582	146,258	123,103	30,344	153,447
Expenditure on:							
Raising funds	7	15,443	-	15,443	44,340	-	44,340
Charitable activities	8	128,739	48,824	177,563	146,491	21,525	168,016
Total expenditure		144,182	48,824	193,006	190,831	21,525	212,356
Net income/(expenditure)		(54,506)	7,758	(46,748)	(67,728)	8,819	(58,909)
Transfers between funds		(335)	335	-	-	-	-
Net movement in funds		(54,841)	8,093	(46,748)	(67,728)	8,819	(58,909)
Reconciliation of funds:							
Fund balances at 1 April 2022		112,503	22,377	134,880	180,231	13,558	193,789
Fund balances at 31 March 2023		57,662	30,470	88,132	112,503	22,377	134,880

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

WILTSHIRE MIND

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	13		401		803
Current assets					
Debtors	15	402		171	
Investments	16	52,937		105,000	
Cash at bank and in hand		46,593		43,632	
		<u>99,932</u>		<u>148,803</u>	
Creditors: amounts falling due within one year	17	<u>12,201</u>		<u>14,726</u>	
Net current assets			87,731		134,077
Total assets less current liabilities			<u>88,132</u>		<u>134,880</u>
The funds of the charity					
Restricted income funds	18	30,470		22,377	
Unrestricted funds		57,662		112,503	
		<u>88,132</u>		<u>134,880</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 2023.

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 23 October 2023

Brian Stables

Mr B Stables
Trustee

J Donald

Mr J Donald
Trustee

Company registration number 05498430 (England and Wales)

WILTSHIRE MIND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Wiltshire Mind is a private company limited by guarantee incorporated in England and Wales. The registered office is Trinity House, Bryer-Ash Business Park, Trowbridge, Wiltshire, BA14 8HE.

1.1 Accounting convention

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

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

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

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

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

WILTSHIRE MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

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.

1.6 Tangible fixed assets

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

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

Computers	25% SL
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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.

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

Basic financial assets

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

WILTSHIRE MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	61,043	-	61,043	76,875	1,300	78,175
Grants received	13,140	55,283	68,423	22,965	28,610	51,575
	<u>74,183</u>	<u>55,283</u>	<u>129,466</u>	<u>99,840</u>	<u>29,910</u>	<u>129,750</u>

WILTSHIRE MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

4 Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Counselling						
Sale of and donations for services	9,504	34	9,538	5,018	-	5,018
Support groups						
Sale of and donations for services	-	1,265	1,265	-	434	434
	<u>9,504</u>	<u>1,299</u>	<u>10,803</u>	<u>5,018</u>	<u>434</u>	<u>5,452</u>

5 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Shop income	-	15,230
Trading activity income: other	5,013	1,770
	<u>5,013</u>	<u>17,000</u>

6 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	976	1,245
	<u>976</u>	<u>1,245</u>

WILTSHIRE MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

7 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising and publicity		
Other fundraising costs	12,127	7,217
Trading costs		
Operating charity shops	-	17,890
Staff costs	3,316	19,233
	3,316	37,123
Total costs	15,443	44,340

8 Expenditure on charitable activities

	Charitable activities 2023 £	Charitable activities 2022 £
Direct costs		
Staff costs	31,436	98,705
Sessional workers	1,366	812
Volunteer costs	31	528
Premises costs	4,727	2,260
Administration costs	3,429	1,807
Professional fees	7,835	8,229
	48,824	112,341
Share of support and governance costs (see note 9)		
Support	126,140	53,791
Governance	2,599	1,884
	177,563	168,016
Analysis by fund		
Unrestricted funds	128,739	146,491
Restricted funds	48,824	21,525
	177,563	168,016

WILTSHIRE MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

9 Support costs allocated to activities

	2023 £	2022 £
Staff costs	41,804	13,643
Depreciation	402	402
Premises costs	6,817	12,269
Administration costs	27,404	21,256
Professional costs	49,681	6,221
Volunteer costs	32	-
Governance costs	2,599	1,884
	<u>128,739</u>	<u>55,675</u>
Analysed between:		
Charitable activities	<u>128,739</u>	<u>55,675</u>

10 Trustees

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

11 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	<u>9</u>	<u>13</u>

Employment costs

	2023 £	2022 £
Wages and salaries	<u>76,556</u>	<u>121,560</u>

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

Remuneration of key management personnel

Key management personal of the charity comprise the Chief Executive Officer and Head of Service Delivery. The Chief Executive Officer is not an employee of the charity, they invoice for their time. This cost and the total employee benefits for 2022/23 is £63,906.

12 Taxation

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

WILTSHIRE MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

13 Tangible fixed assets

	Computers £
Cost	
At 1 April 2022	2,522
At 31 March 2023	2,522
Depreciation and impairment	
At 1 April 2022	1,719
Depreciation charged in the year	402
At 31 March 2023	2,121
Carrying amount	
At 31 March 2023	401
At 31 March 2022	803

14 Financial instruments

	2023 £	2022 £
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	52,937	105,000

15 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	282	-
Prepayments and accrued income	120	171
	402	171

16 Current asset investments

	2023 £	2022 £
Unlisted investments	52,937	105,000

WILTSHIRE MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

17 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	-	1,008
Accruals and deferred income	12,201	13,718
	<u>12,201</u>	<u>14,726</u>

18 Restricted funds

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

	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Chippenham you-in-mind	2,756	(463)	(2,293)	-	-
Devizes you-in-mind	542	2,287	(2,829)	-	-
Malmesbury you-in-mind	-	5,000	-	-	5,000
Melksham you-in-mind	541	1,479	(2,020)	-	-
Salisbury you-in-mind	543	3,040	(3,583)	-	-
Trowbridge you-in-mind	544	8,294	(8,838)	-	-
Trowbridge Polish project	7,967	-	-	-	7,967
Melksham evening group	-	856	(856)	-	-
Tidworth you-in-mind	544	6,722	(7,266)	-	-
YIM Virtual	-	4,050	(4,050)	-	-
Trauma counselling	940	1,000	(2,275)	335	-
Children and young people counselling	5,000	10,034	(9,938)	-	5,096
NHS Charities together	-	9,283	(1,876)	-	7,407
Ukrainian support group	-	5,000	-	-	5,000
CMS system	3,000	-	(3,000)	-	-
	<u>22,377</u>	<u>56,582</u>	<u>(48,824)</u>	<u>335</u>	<u>30,470</u>

WILTSHIRE MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

18 Restricted funds

(Continued)

Previous year:	At 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2022 £
Chippenham you-in-mind	2,202	4,325	(3,771)	-	2,756
Devizes you-in-mind	-	3,986	(3,444)	-	542
Malmesbury you-in-mind	-	226	(226)	-	-
Melksham you-in-mind	-	3,376	(2,835)	-	541
Salisbury you-in-mind	2,206	1,038	(2,701)	-	543
Trowbridge you-in-mind	-	3,377	(2,833)	-	544
Trowbridge Polish project	7,967	-	-	-	7,967
Melksham evening group	723	48	(771)	-	-
Tidworth you-in-mind	460	3,250	(3,166)	-	544
YIM Virtual	-	1,218	(1,218)	-	-
Trauma counselling	-	1,500	(560)	-	940
Children and young people counselling	-	5,000	-	-	5,000
CMS system	-	3,000	-	-	3,000
	<u>13,558</u>	<u>30,344</u>	<u>(21,525)</u>	<u>-</u>	<u>22,377</u>

19 Unrestricted funds

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

	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
General funds	<u>112,503</u>	<u>89,676</u>	<u>(144,182)</u>	<u>(335)</u>	<u>57,662</u>
Previous year:	At 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2022 £
Redecoration	15,000	-	-	(15,000)	-
General funds	<u>165,231</u>	<u>123,103</u>	<u>(190,831)</u>	<u>15,000</u>	<u>112,503</u>
	<u>180,231</u>	<u>123,103</u>	<u>(190,831)</u>	<u>-</u>	<u>112,503</u>

WILTSHIRE MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

20 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2023 are represented by:			
Tangible assets	401	-	401
Current assets/(liabilities)	57,261	30,470	87,731
	<u>57,662</u>	<u>30,470</u>	<u>88,132</u>

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2022 are represented by:			
Tangible assets	803	-	803
Current assets/(liabilities)	111,700	22,377	134,077
	<u>112,503</u>	<u>22,377</u>	<u>134,880</u>

21 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).