

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 2024**

# WILTSHIRE MIND

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr B Stables Mr J Donald Mr N Carter Mr T J McTiernan
<b>Charity number</b>	1113751
<b>Company number</b>	05498430
<b>Registered office</b>	Trinity House Bryer-Ash Business Park Trowbridge Wiltshire BA14 8HE
<b>Independent examiner</b>	Gooding Accounts Ltd 24 Warminster Road Westbury Wiltshire United Kingdom BA13 3PE

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# WILTSHIRE MIND

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# WILTSHIRE MIND

## CHAIRMAN'S STATEMENT

### *FOR THE YEAR ENDED 31 MARCH 2024*

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The demand for mental health and wellbeing support continues to rise across the UK, and at a local level I am pleased to report that we have been able to help more people in our communities compared with previous years.

The team at Wiltshire Mind have continued to excel, and delivered high quality services throughout the financial year, and we have delivered a new wellbeing support programme for schools in Wiltshire. Being able to innovate whilst delivering with a small staff team is a challenge, and yet rewarding. We have successfully reached out and helped with information and support through videos, earlier interventions, workshops, and training during the year.

Our service delivery relies on the skills and experience of paid staff, contractors and volunteers. I give my warmest thanks to the whole team who contribute to our charitable aims.

Funding for our charity continued to be a challenge during the year, balancing the costs with our income during the current cost-of-living crisis. We are very grateful to our local community who continue to fundraise on our behalf, and for our grant providers who continue to support our work. We also make mention of NHS Charities Together, who funded a two-year GP counselling referral trial during the year.

Our move in 2022 to Trowbridge has been of significant benefit to our charity and its awareness locally. The county town offers access to alternative venues, and is the seat of Wiltshire Council. We are appreciative of the support of the Public Health team at Wiltshire Council who have helped identify new communities and service needs during the year.

2023-2024 has been a year of laying foundations for our charity and importantly, our beneficiaries. With a more stable financial base, new service innovation and wider stakeholder engagement, we approach our next year with a more positive outlook.

As Chair, I would like to place on record my personal thanks to everyone at Wiltshire Mind. Staff, Volunteers, and Trustees for enabling the charity to move forward in order that we continue to help those most in need of mental health support.

Mr J Donald  
**Chair**

Date: 29 October 2024

# WILTSHIRE MIND

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

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

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.

**Our Values** are important to us and are our guiding principles. They provide a clear framework for our decision making and charitable actions and are embedded in our working culture.

- People's emotional wellbeing and mental health drive all we do
- We are open and respect individual experience and include everyone who needs us
- Together we are stronger in partnerships and collaborations
- Our independence ensures our integrity and confidentiality
- We will challenge discrimination and campaign for better mental health

# WILTSHIRE MIND

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

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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 2023-2024 these aims and objectives were met by offering counselling, support groups, mental health training, school well-being services, and a new GP counselling referral pilot.

Our support, proved through our services provides our communities and individuals with better outcomes for mental health and wellbeing. Including:

- An increased ability to manage daily tasks and lead fulfilling lives
- Better chances in life for those in need of support, by playing a full part in society including the possibility of a return to employment or undertaking voluntary work
- Support for young people with early intervention, reducing the need for mental health support later in life;
- A reduction in isolation
- Better access to support and services and stronger communities with citizens working together to tackle mental health problems
- An increased awareness of better mental health, reduced stigma
- Healthier communities
- Enabling of social participation and empowerment
- Helping people to build confidence, self-esteem and resilience

### *Public benefit*

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

### **Organisational Overview**

Wiltshire Mind is part of the National Mind federation although we do retain our independence and are known as a 'local Mind' 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 were re-accredited with in 2024.

Our IT system is cloud-based, resilient and networked, with appropriate cyber security. During the year, we introduced an automated HR management system reducing time spent on administrative tasks.

### **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 equated to 1.5 Full Time Equivalents during the year. We are indebted to their commitment to the charity.

# **WILTSHIRE MIND**

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

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### **Volunteers**

Our volunteers add significant value to what we do, particularly in the delivery of our counselling and 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 15 volunteer counsellors, who deliver our adult counselling services. We were privileged to also have the support of an average of 3 support group volunteers – giving an overall average of 25 volunteers in total throughout the year, including our trustees.

During the year, our volunteers contributed 936 hours to Wiltshire Mind to help deliver our aims.

### **Achievements and Performance**

#### **Activities and progress during the year April 2023 to March 2024**

#### **Funding Overview**

The importance of providing mental health and wellbeing support is underlined by the work of the NHS, Government and health and social care agencies during the reporting year. 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.

Our local community in Wiltshire continued to support the charity, and local businesses continued to donate throughout 2023/24. We are incredibly grateful to individuals, organisations and groups who support us financially. We have striven to engage more deeply with local clubs and other charities this year to help us create sustainable income streams and longer term valuable relationships.

During the year we engaged a part-time grant writer to provide on-going support, which was funded. This enabled us to target project-specific grant applications. All grant funders are reporting higher levels of over-subscription, so this remains a very competitive activity.

Our bid to the NHS Charities Together Community Partnerships Fund in 2022 (in conjunction with RUHX charity) was successful, enabling us to finance a 2 year GP counselling referral trial. Other notable grants in year included The National Lottery grant for our Support Groups, and a Cost of Living Grant from National Mind.

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

#### **Mental health support services for our community**

We continued to provide our adult and young people's counselling services throughout the year,

Our Counselling Service provides an accessible counselling support service for anyone experiencing mental health problems. During 2023/24 we have offered both face-to-face and online counselling sessions with one of our qualified counsellors.

We also continued running our Support Groups. In the past we have been funded to provide groups in most major county towns. Due to changes in funding, and more importantly changes in how wellbeing support is needed, we have seen a decline in Group attendances and the closure of many groups. Instead, more activity and learning based interventions are being sought. As a response to these changes, we were delighted to have launched our new Gardening Wellbeing group in January 2024, and a new Wellbeing Group in Malmesbury in July 2023. We continued to provide a Trowbridge based support group, and an online group as well.

We provided Mental Health Training for local businesses and organisations during the year. This was delivered through a combination of outsourcing (our partner at MyWhiteDog.com), and in house delivery.

Our new Schools Wellbeing Programme introduced a series of initiatives for schools, students, teachers and parents. Starting at Key Stage 1, we have delivered school assemblies, workshops, staff wellbeing groups and training to a number of Wiltshire based schools and academies.

# **WILTSHIRE MIND**

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

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### **Our impact in 2023/24**

#### **Adult Counselling Service**

During the year we provided 1190 counselling sessions, helping 163 adults across Wiltshire.

#### **Children and Young People's Counselling Service**

In total, we provided 247 counselling sessions for Children and Young People, helping 22 individuals.

#### **Support Groups**

In total, we held 77 peer support groups, with 335 attendances, helping 69 people.

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

We continued to work in partnership with other charities and agencies, including Community First, enabling funded counselling referrals for Youth Action Wiltshire and Building Bridges projects.

### **Financial Review**

#### **Financial commentary**

##### **Income**

Total income from all sources in the year was £164,280 (2022/23: £146,258).

##### **Expenditure**

Total expenditure from all sources was £162,647 (2022/23: £193,006) resulting in a surplus for the year of £1,633 (2022/23: £46,748 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. Post year end, a 35-day notice savings account was opened with The Co-operative Bank on 19 June 2024.



# WILTSHIRE MIND

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

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### Budget 2024/25

Due to the ongoing general economic situation, the trustees approved a deficit budget for the year 2024/25 of £9,000 noting uncertainties around income, especially donations and grant availability.

It is the policy of Wiltshire Mind 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 '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 2023/24, the unrestricted reserves stand at £58,758 (2023; £57,662) and liquid reserves at £113,108 (2023; £99,530).

The trustees view that this figure is broadly in line with the policy of three to six months of planned expenditure (£43,000 to £85,000) and due to ongoing uncertainties about future charity income and a small deficit budget planned for 2024/25 of £9,000, it is prudent to keep the current 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 around funding uncertainty, Wiltshire Mind had to draw on its reserves due to lack of income. The trustees can report that although slightly depleted from previous years, current general unrestricted reserves are still fully 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.

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

HDH Wills 1965 Charitable Trust – for our Gardening Wellbeing Project  
Marlborough Town Council - for our Gardening Wellbeing Project  
Trowbridge Town Council  
The National Lottery Community Fund - for our Support Groups  
Mind – for cost of living  
Mind – for business sustainability  
Fineman Trust – to help support our supervision costs  
Anonymous grant funder - for our Children and Young Peoples Counselling  
NHS Charities Together – for our GP referral trial

We also very grateful to the many individuals and donors who have supported Wiltshire Mind during the year.

# WILTSHIRE MIND

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

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### Plans for future periods

We updated our strategy in 2021/2022 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.

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

(Resigned 7 February 2024)

Mr T J McTiernan

Mr J A S Colquhoun

(Resigned 4 September 2023)

Ms G Brockett

(Appointed 27 July 2023 and resigned 8 November 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 reappoint trustees for longer terms.

# WILTSHIRE MIND

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

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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**

29 October 2024

# WILTSHIRE MIND

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WILTSHIRE MIND

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I report to the trustees on my examination of the financial statements of Wiltshire Mind (the charity) for the year ended 31 March 2024.

### 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: 31 October 2024

# WILTSHIRE MIND

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2024**

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<b>Income from:</b>							
Donations and legacies	3	104,950	41,511	146,461	74,183	55,283	129,466
Charitable activities	4	12,590	1,455	14,045	9,504	1,299	10,803
Other trading activities	5	1,375	-	1,375	5,013	-	5,013
Investments	6	2,399	-	2,399	976	-	976
<b>Total income</b>		<b>121,314</b>	<b>42,966</b>	<b>164,280</b>	<b>89,676</b>	<b>56,582</b>	<b>146,258</b>
<b>Expenditure on:</b>							
Raising funds	7	3,720	-	3,720	15,443	-	15,443
Charitable activities	8	116,498	42,429	158,927	128,739	48,824	177,563
<b>Total expenditure</b>		<b>120,218</b>	<b>42,429</b>	<b>162,647</b>	<b>144,182</b>	<b>48,824</b>	<b>193,006</b>
<b>Net income/(expenditure)</b>		<b>1,096</b>	<b>537</b>	<b>1,633</b>	<b>(54,506)</b>	<b>7,758</b>	<b>(46,748)</b>
Transfers between funds		-	-	-	(335)	335	-
<b>Net movement in funds</b>	<b>10</b>	<b>1,096</b>	<b>537</b>	<b>1,633</b>	<b>(54,841)</b>	<b>8,093</b>	<b>(46,748)</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2023		57,662	30,470	88,132	112,503	22,377	134,880
<b>Fund balances at 31 March 2024</b>		<b>58,758</b>	<b>31,007</b>	<b>89,765</b>	<b>57,662</b>	<b>30,470</b>	<b>88,132</b>

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 2024

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	14		-		401
<b>Current assets</b>					
Debtors	16	178		402	
Investments	17	52,937		52,937	
Cash at bank and in hand		60,171		46,593	
		113,286		99,932	
<b>Creditors: amounts falling due within one year</b>	18	(23,521)		(12,201)	
<b>Net current assets</b>			89,765		87,731
<b>Total assets less current liabilities</b>			89,765		88,132
<b>Net assets</b>			89,765		88,132
<b>The funds of the charity</b>					
Restricted income funds	20	31,007		30,470	
Unrestricted funds		58,758		57,662	
		89,765		88,132	

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 29 October 2024

Mr B Stables  
Trustee

Mr J Donald  
Trustee

Company registration number 05498430 (England and Wales)

# WILTSHIRE MIND

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 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 2024

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### 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 2024

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

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

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

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

#### **Derecognition of financial liabilities**

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

#### 1.10 Employee benefits

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

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

#### 1.11 Retirement benefits

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

### 2 Critical accounting estimates and judgements

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

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

### 3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	71,950	1,920	73,870	61,043	-	61,043
Grants received	33,000	39,591	72,591	13,140	55,283	68,423
	<u>104,950</u>	<u>41,511</u>	<u>146,461</u>	<u>74,183</u>	<u>55,283</u>	<u>129,466</u>

# WILTSHIRE MIND

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

### 3 Income from donations and legacies

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Grants receivable for core activities</b>						
Arnold Clark Auto Fund	-	-	-	-	1,000	1,000
The Sarah Jayne Charitable Trust	-	-	-	1,000	-	1,000
Ashford Homes	-	-	-	1,000	-	1,000
MIND NAMH	30,000	-	30,000	-	5,000	5,000
Postcode Local	-	-	-	-	25,000	25,000
NHS Charities Together	-	18,591	18,591	-	9,283	9,283
Anonymous funder	-	5,000	5,000	-	5,000	5,000
The Edward Gostling Foundation	-	-	-	-	5,000	5,000
Malmesbury League of Friends	-	-	-	-	5,000	5,000
Wiltshire Community Foundation	-	-	-	6,140	-	6,140
Other	3,000	16,000	19,000	5,000	-	5,000
	<u>33,000</u>	<u>39,591</u>	<u>72,591</u>	<u>13,140</u>	<u>55,283</u>	<u>68,423</u>

Included in Other grants are the following grants received

	Unrestricted	Restricted
The Fineman Trust	2,000	
The National Lottery Community Fund		10,000
St James Trust (Trowbridge)		2,000
HDH Wills Trust		1,500
Melksham Town Council Grant		2,500
Other	1,000	-
	<b>3,000</b>	<b>16,000</b>

# WILTSHIRE MIND

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

### 4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Counselling</b>						
Sale of and donations for services	12,590	810	13,400	9,504	34	9,538
<b>Support groups</b>						
Sale of and donations for services	-	335	335	-	1,265	1,265
<b>Schools</b>						
Sale of and donations for services	-	310	310	-	-	-
	<u>12,590</u>	<u>1,455</u>	<u>14,045</u>	<u>9,504</u>	<u>1,299</u>	<u>10,803</u>

### 5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Trading activity income: other	<u>1,375</u>	<u>5,013</u>

### 6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>2,399</u>	<u>976</u>

# WILTSHIRE MIND

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

### 7 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Fundraising and publicity</b>		
Other fundraising costs	3,720	12,127
	<hr/>	<hr/>
<b>Trading costs</b>		
Staff costs	-	3,316
	<hr/>	<hr/>
Total costs	3,720	15,443
	<hr/> <hr/>	<hr/> <hr/>

### 8 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
<b>Direct costs</b>		
Staff costs	60,081	31,335
Supervision and sessional fees	21,291	8,260
Room Hire	536	4,726
Advertising	62	76
Consultancy	39,678	36,572
Counselling	888	8,590
Repairs and maintenance	347	959
Postage and stationery	360	12
Telephone	687	1,011
Other admin cost	349	626
	<hr/>	<hr/>
	124,279	92,167
	<hr/>	<hr/>
<b>Share of support and governance costs (see note 9)</b>		
Support	31,654	81,082
Governance	2,994	4,314
	<hr/>	<hr/>
	158,927	177,563
	<hr/> <hr/>	<hr/> <hr/>
<b>Analysis by fund</b>		
Unrestricted funds	116,498	128,739
Restricted funds	42,429	48,824
	<hr/>	<hr/>
	158,927	177,563
	<hr/> <hr/>	<hr/> <hr/>

# WILTSHIRE MIND

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

### 9 Support costs allocated to activities

	2024 £	2023 £
Staff costs	158	41,722
Depreciation	401	402
Premises repairs, renewals and maintenance	15,646	16,014
Telephone and internet	4,811	7,270
Printing, postage and stationery	796	1,062
Computer costs	2,652	8,135
Subscriptions	3,608	1,340
Liability and contents insurance	3,365	3,744
Sundry expenses	17	56
Light and heat, rates	-	1,154
Training and welfare	200	183
Governance costs	2,994	4,314
	<u>34,648</u>	<u>85,396</u>
<b>Analysed between:</b>		
Charitable activities	<u>34,648</u>	<u>85,396</u>

### 10 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,440	2,599
Depreciation of owned tangible fixed assets	401	402
	<u></u>	<u></u>

### 11 Trustees

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

### 12 Employees

The average monthly number of employees during the year was:

2024 Number	2023 Number
<u>6</u>	<u>9</u>

# WILTSHIRE MIND

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

### 12 Employees (Continued)

Employment costs	2024 £	2023 £
Wages and salaries	59,268	75,364
Other pension costs	559	721
	<u>59,985</u>	<u>76,139</u>

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

#### Remuneration of key management personnel

Key management personnel 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 2023/24 is £61,596 (2022/23; £63,906)

### 13 Taxation

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

### 14 Tangible fixed assets

	Computers £
<b>Cost</b>	
At 1 April 2023	2,522
At 31 March 2024	<u>2,522</u>
<b>Depreciation and impairment</b>	
At 1 April 2023	2,121
Depreciation charged in the year	401
At 31 March 2024	<u>2,522</u>
<b>Carrying amount</b>	
At 31 March 2023	<u>401</u>

### 15 Financial instruments

	2024 £	2023 £
<b>Carrying amount of financial assets</b>		
Instruments measured at fair value through profit or loss	<u>52,937</u>	<u>52,937</u>

# WILTSHIRE MIND

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

<b>16 Debtors</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Other debtors	-	282
Prepayments and accrued income	178	120
	<u>178</u>	<u>402</u>
	<u><u>178</u></u>	<u><u>402</u></u>
<b>17 Current asset investments</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Unlisted investments	52,937	52,937
	<u>52,937</u>	<u>52,937</u>
	<u><u>52,937</u></u>	<u><u>52,937</u></u>
<b>18 Creditors: amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	207	-
Payments received on account	9,307	-
Trade creditors	1,283	-
Other creditors	105	-
Accruals and deferred income	12,619	12,201
	<u>23,521</u>	<u>12,201</u>
	<u><u>23,521</u></u>	<u><u>12,201</u></u>
<b>19 Retirement benefit schemes</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	559	721
	<u>559</u>	<u>721</u>
	<u><u>559</u></u>	<u><u>721</u></u>

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

# WILTSHIRE MIND

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

### 20 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 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Malmesbury Support Group	5,000	2,222	(2,495)	-	4,727
Trowbridge Support Group	-	4,507	(4,306)	-	201
Trowbridge Polish project	7,967	-	(7,967)	-	-
Tidworth Support Group	-	2,273	(2,071)	-	202
Virtual/ Online Support Group	-	2,222	(2,021)	-	201
Children and young people counselling	5,096	5,810	(6,936)	-	3,970
NHS Charities together	7,407	18,591	(8,148)	-	17,850
Gardening Wellbeing Group Marlborough	-	5,111	(1,536)	-	3,575
Ukrainian Wellbeing	5,000	-	(5,000)	-	-
Schools Wellbeing	-	2,230	(1,949)	-	281
	<u>30,470</u>	<u>42,966</u>	<u>(42,429)</u>	<u>-</u>	<u>31,007</u>

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Chippenham Support Group	2,756	(463)	(2,293)	-	-
Devizes Support Group	542	2,287	(2,829)	-	-
Malmesbury Support Group	-	5,000	-	-	5,000
Melksham Support Group	541	1,479	(2,020)	-	-
Salisbury Support Group	543	3,040	(3,583)	-	-
Trowbridge Support Group	544	8,294	(8,838)	-	-
Trowbridge Polish project	7,967	-	-	-	7,967
Melksham Evening Support Group	-	856	(856)	-	-
Tidworth Support Group	544	6,722	(7,266)	-	-
Virtual/ Online Group	-	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 Wellbeing	-	5,000	-	-	5,000
Client Management 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 2024

### 21 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 £	Transfers £	At 31 March 2024 £
General funds	57,662	121,314	(120,218)	-	58,758
	<u>57,662</u>	<u>121,314</u>	<u>(120,218)</u>	<u>-</u>	<u>58,758</u>
<b>Previous year:</b>	<b>At 1 April 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 March 2023 £</b>
General funds	112,503	89,676	(144,182)	(335)	57,662
	<u>112,503</u>	<u>89,676</u>	<u>(144,182)</u>	<u>(335)</u>	<u>57,662</u>

### 22 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Current assets/(liabilities)	58,758	31,007	89,765
	<u>58,758</u>	<u>31,007</u>	<u>89,765</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>At 31 March 2023:</b>			
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>

### 23 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).