

REGISTERED COMPANY NUMBER: 05861345 (England and Wales)
REGISTERED CHARITY NUMBER: 1116301

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
HAVANT AND EAST HANTS MIND**

HAVANT AND EAST HANTS MIND

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Havant and East Hants Mind exists to create meaningful connections, reduce stigma and help people move toward recovery and stability, in ways that are personal and empowering.

The charity's objects are:

To promote the preservation of mental health and to assist in relieving and rehabilitating persons suffering from mental disorder or conditions of emotional distress requiring advice or treatment in association with Mind in accordance with the aims and objects of Mind. Everything we do is informed and influenced by the people who use our services.

REVIEW OF PUBLIC BENEFIT

In line with the Charities Act 2011 and subsequent guidance from the Charity Commission, the Trustees have considered how Havant and East Hants Mind satisfies the public benefit "principles" set out in the Act. The trustees consider that it satisfies at least 7 Charitable purposes: the prevention or relief of poverty; the advancement of education; the advancement of health or the saving of lives; the advancement of citizenship or community development; the advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity; the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage; the promotion of the efficiency of the police. In addition, the trustees consider that there are clearly identifiable benefits that arise from its aims, and that no detriment or harm arises (Principle 1); and that significant sectors of the public benefit directly and indirectly from its aims, and that there are no undue restrictions on access to its services (Principle 2).

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. The trustees refer to public benefit throughout this report.

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ACHIEVEMENTS AND PERFORMANCE

Chair of Trustees Report

Dear Friends, Supporters, HEHM TEAM, and Partners,

As Chairperson of Havant and East Hants Mind, I am proud to present our annual Report and Accounts for 2025. This year has been one of both challenge and significant progress, highlighting the critical importance of our mission to support and advocate for those affected by mental health issues.

This year, we also transitioned into new leadership with the Co-CEO appointment and have embarked on the Mind Quality Mark process and strategy development.

From the data we have available to us, we can clearly see that the mental health and well-being of our UK population is declining. There is a need to have a joined-up, coordinated approach for Hampshire-wide opportunities to allow for commissioning and procurement changes and evolution. We recognise that delivery will be focused on capabilities, strengths and specialisms as opposed to geographical boundaries.

The state of mental health in 2025:

The cost-of-living crisis means we are seeing huge financial strain cycles for many people in England and Wales. We continue to see the aftermath of the Covid-19 pandemic play out alongside the push for a more digital world, with social anxiety, loneliness and eating disorders on the rise. We also know that the UK population is ageing rapidly, and those in later life are more vulnerable to experiencing mental health problems. Overlapping inequalities within mental health services are evident.

Mental health remains a major concern in the UK, with recent statistics underlining the scale of the issue:

1. **Mental Health Prevalence** Approximately 1 in 4 adults in the UK continue to experience a mental health problem each year, consistent with previous years (source: NHS Digital). This ongoing challenge emphasises the need for sustained mental health support and services..
2. **Youth Mental Health Concerns:** 1 in 5 Children and young people in England has a mental health problem and 1 in 8 young people has an eating disorder.
3. **Suicide Rates:** In 2023 the number of registered suicides for England and Wales was the highest seen since 1999.
4. **Economic Stress:** 60% of people in the UK said the cost-of-living crisis was hurting their well-being.

Some of our key Achievements in 24/25

Despite these challenges, we have made notable strides this year, thanks to the dedication of our team and the generosity of our supporters:

- Formation of the Safe Haven Provider Collaborative Agreement with regional local Mind and voluntary sector partners, delivering adult; child and young people's crisis services in Hampshire.
- In 2024 we were chosen as one of the top five Minds in the UK to be selected to be part of National Minds Training Delivery Partners and the first Mind in the UK to meet the Mind Training Quality Standard.
- In 2024 we launched our first-ever Mental Elf fun run with 170 runners and raised over £6,000 for local services (sponsored by Delivered Social, Brutal Runs and Spire Portsmouth).
- Autumn 2024 saw our first ADHD and Autism service, which has flourished and engendered great demand.
- Our Mind Quality Mark. Awarded by National Mind in Autumn/Winter 24/25, a wholly positive experience with several areas of excellence.

These initiatives reflect our core values:

Kind and compassionate- we put people first
Open and authentic- we speak up for what's right
Passionate and determined- we demand better mental health
Quality driven and innovative- we never stop learning
Collaborative and sustainable- we're stronger together

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As we look to the future, our commitment remains steadfast. We will continue to enhance our services, advocate for better mental health policies, and work to break the stigma surrounding mental health issues. We are also excited about new technological solutions that will allow us to reach more people in need.

I would like to express my heartfelt gratitude to our staff, volunteers, and partners. Your dedication and support make our work possible. Together, we are making a real difference in the lives of those struggling with mental health issues, and we will continue to strive for a world where mental health is a priority for everyone.

With sincere thanks,

Richard Watts

Chairman of the board of Trustees, Havant and East Hants MIND

Overview of our services

Adult Services

Adult Wellbeing

This service is at the heart of what we do - offering courses and workshops tailored to the needs of adults facing emotional or mental health challenges, teaching skills and setting goals. Whether someone is dealing with anxiety, depression, low self-esteem, or just struggling to cope with daily life, we're here. Over the past year, we've seen a rise in referrals, but also a rise in recovery outcomes. Many of the people we support tell us they feel more connected, more in control, and more hopeful - and that is exactly what we aim for.

Primary Care Services

Our staff team is embedded within GP surgeries, allowing us to offer early intervention and preventative, 1-1 support. Often, we're helping people who don't meet the threshold for NHS mental health services but who need help before things escalate. It's been a fantastic example of joined-up working - bridging that crucial gap between medical and community support. We've seen an increase in GP referrals, and feedback from both patients and clinicians has been overwhelmingly positive. We have now incorporated the Peer support element to this service, offering a full timetable of groups and activities to support individuals and introduce them to others who have had similar experiences.

Adult Safe Haven

The Adults' Safe Haven is open for face-to-face mental health support at the Wellbeing Centre in Leigh Park. A team of Crisis workers from HEH Mind, Mental Health Practitioners from SHFT and drug and alcohol support workers from Inclusion, help provide support and advice to people experiencing a mental health crisis.

ADHD and Autism Service

This service has grown significantly since its launch in October 2024. We know that neurodivergent adults often face unique mental health challenges - from social isolation to struggles with employment or accessing appropriate care. Our services provide dedicated 1-to-1 support, group work, and advocacy. We've also been working to raise awareness and understanding, not just among clients, but among employers, carers, and professionals. The feedback has been powerful - many people have told us this is the first time they've felt truly understood.

Older Person's project

This service was developed in response to growing isolation and loneliness among our older residents - an issue that has only been magnified by the pandemic's long term effects and our ageing population in Hampshire. Our Community Wellbeing Workers, through outreach, phone support, and tailored wellbeing sessions, have helped older adults re-engage with their communities, rebuild confidence, and regain purpose. Whether it's helping someone with understanding what services or support are available to them such as financial or benefits advice, support for carers, reconnect with hobbies, attend a group again, or just have a friendly voice on the line.

Children Services

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Children and Young People's Safe Haven

CYP Safe Haven is an out-of-hours wellbeing and mental health support service for young people aged 11-17yrs, living in the Havant and Southeast Hants.

The aims are:

- To provide immediate support for young people in mental health crisis.
- To empower young people to independently manage their mental health and wellbeing to prevent mental health crisis.
- To provide signposting information and refer to specialist services, if needed.
- To provide early intervention/teach self-help strategies to reduce the number of young people needing to use NHS services such as CAMHS.

The Lighthouse

The Lighthouse is an open access drop in, youth-club style service for children and young people aged 10-18 years old with a mental health and wellbeing focus who live in the Borough of Havant. Just call in to this fun, safe and supported environment facilitated by youth workers and mental health practitioners. Including supported activities, games, crafts, wellbeing focused workshops, refreshments, cooking sessions, 1 to 1 and peer support, signposting.

Family Services

In April 2024 we commenced the final year of the Supporting Families Programme (SFP) for families across Hampshire. Over the life of the contract, we supported over 750 families through 1-1 home-visiting intervention.

Workplace Wellbeing & Training

Our primary objective is to sustainably build capacity to foster good mental health amongst workforces. To ensure people can support each other in a variety of settings and can improve access to early help leading to quicker /better recovery.

We now have a wide range of training available and a growing diverse customer base. Our well-developed website offers a good range for individuals and organisations. We have delivered a mix of standard training programs and bespoke courses.

We have many local and some national employers, to whom we have provided advice, support and training, challenging perceptions of mental health and helping to build healthy, supportive work environments.

Our workplace wellbeing service at Havant, Southdowns and Alton colleges is expanding in scope after 9 years embedded as a vital source of support for their workforce with support, training and positive mental health promotion.

We also launched and successfully delivered our ongoing support packages for mental health champions, Mental Health First aiders and Connect 5ers.

Training

In early 2024 HEH Mind were one of 5 Mind's across the UK to win a new contract to support National Mind in its transition to a federation first model for Training. Having helped to develop new principles, mechanisms, processes and standards associated with delivering high quality training, equitably distributed across the federation, we increased our Training sales and capacity.

In total across our community and our commercial courses we delivered 130 courses and trained 2266 members of our community.

Community partnership

We cultivate long-term business relationships through structured Corporate Social Responsibility (CSR) packages, staff volunteering, sponsorships, and collaborative events. Partners like Delivered Social, Brutal Run, and Portsmouth FC support key fundraising and awareness activities, with a focus on reaching men and younger audiences through sport and branded engagement.

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We work closely with our Training and Workplace Wellbeing Team to develop relationships with businesses that engage with our mental health training, support services, and employee wellbeing offers. These relationships often evolve into wider partnerships involving sponsorship, fundraising, and advocacy, creating a full-circle model of mutual benefit and shared values

Community development and engagement

In 2024 -25 our community team reached higher numbers especially in the build up to Mental Elf run on 1st Dec. Our in person activities also increased, far exceeded last year's 3,107 direct interactions.

We continue to grow our following and reach via our social media channels.

Our engagement within the Mind Federation remains strong with Communication and Community Lead very much part of the "Mind Engagement Group, Fundraising and Communications Networking Groups". We have fed back our insights about current and future network collaborations successes and challenges.

We recruited our third Community Volunteer. Joining the team for 6 months. These excellent placements are helping those keen to get into specific roles within communications, marketing and fundraising to gain insights and experiences that have supported her career progression. The Events and Fundraising Volunteer role with regular/ weekly hours and an ad hoc role allowing volunteers to support at events and activities, without having the commitment of weekly hours.

We continue to review ways and opportunities we can collaborate with our three neighbouring local Minds; Andover, Solent and West Sussex; with collaborations for 2024-25 in discussion. Our collaborations with local colleges (HSDC and COPC) continue to develop with growing support for signposting and fundraising. Public Service students at HSDC Alton will be displaying our logo on their uniforms and will continue to support our work through fundraising and by championing mental health.

Continued support and promotion of awareness dates: Pride Month, IDAHOBIT and LGBTIQ+ History Month.

We continue to provide information about the experience LGBTQ+ Veterans had and the potential impact the 'gay ban' had and is still having.

Our Mental Health Ambassadors project continues to evolve, with some sports clubs interested more in one off support or events, rather than the whole ambassador programme.

Working with key partners continues to build our reputation in communities and demographics that are considered more difficult reach. Key partners such as Hampshire FA, Solent Sports, Ropley Cricket, HAWKS Walking Football, Sands United Basingstoke and HSDC have been key. Ambassadors are supported through club visits and by 6 weekly online check-in.

For the third year we sponsored the Special Merit Award at Havant Borough Sport Association Sports Awards to help raise awareness to our offer amongst local sport clubs. We did not run a Volunteers Celebration event this year but remain in regular contact with Ambassadors in our club settings and other volunteers from across the HEH mind organisation involving them in all we do.

The level of interest in collaborations and partnerships continues to grow, however enquires are increasingly focused on short term collaborations that have a lower level of commitment on partners, such as Charity Matches and Charity Days.

Fundraising

Our team builds trust and visibility through face-to-face work with individuals, businesses, schools, and sports clubs, inviting people to become participants, fundraisers, volunteers, and advocates. This is amplified by communications that use authentic storytelling, powerful visuals, and multi-channel campaigns to inspire action and demonstrate impact.

We have been working hard to develop signature annual events like Comedy Night, Mental Elf, and our Corporate Sports Day raise vital funds while building brand loyalty and community connection.

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The 2024-25 season marked the debut of 2 of these flagship events, each proving a resounding success, attracting enthusiastic participation, excellent feedback, and valuable local media coverage. Our communications team played a key role, producing striking visuals, teaser trailers, post-event stories, and live social media updates.

Partnerships with groups like Brutal Run and Delivered Social helped professionalise our offer and boost both attendance and income. These events also created vital opportunities for face-to face engagement, volunteer involvement, and donor recognition.

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FINANCIAL REVIEW

Financial performance

Another year of growth for the charity with strong performances in Wellbeing and Community Development. Our successful safe haven projects were recognised with continued funding from statutory authorities. Our training and workplace wellbeing services to the private sector also showed promising growth. The strategy for 2024/2025 is to expand our range of provision for children and young people as well as older adults.

Reserves policy

Like other charities, Havant & East Hants Mind is aware of the need to secure its viability beyond the immediate future. For the long term, it must be able to absorb setbacks and to take advantage of change and opportunity. Because some believe that holding significant amounts of reserves is tantamount to hoarding it is necessary to justify and explain its reserves position. Donors are entitled to be reassured that a charity with reserves has good reasons for keeping funds in reserve and to know what those reasons are.

The Charity Commission defines reserves as income which becomes available to the charity and is to be expended at the trustee's discretion in furtherance of any of the charity's objects, but which is not yet spent, committed, or designated. Its definition therefore excludes:

Permanent endowment:	A capital fund where there is no power to convert the capital into income.
Expendable endowment:	A capital fund where the trustees have the power to convert it into income and apply it as such.
Restricted funds:	Funds subject to specific trusts.
Designated funds:	Designation is an administrative act by which trustees may earmark
Unrestricted funds:	Funds for a particular use without restricting or committing the funds legally.
Income funds:	Can be realised only by disposing of fixed assets held for charity use.

Havant and East Hants Mind maintains a financial reserve for the following reasons:

1. Havant and East Hants Mind gratefully accepts donations and applies for grants. The Charity also takes advantage of investment income.
2. In line with the Charity Commission's recommendation the trustee consider that, in the event of Havant and East Hants Mind having to be wound up, provision for the continuation of operations for six months must be kept in reserve to allow for a proper running down.
3. The trustees consider that provision for redundancy must be kept in reserve.
4. Havant and East Hants Mind rents office space that has poor facilities. The trustees wish to improve the situation and are searching for appropriate accommodation.
5. Provision for the employees of Havant and East Hants Mind is through The Pensions Trust. Pensions liability is now included in the accounts as required by FRS102. The provision included in the accounts for 2024/25 is £1,277.

Efforts to diversify our funding streams continues to be a challenge, but NHS funding has now become a major source of income reducing our reliance on the local authority. Promised increases in government funding for mental health plus NHS resource constraints have prompted a review of service provision. This presents the voluntary sector with both opportunities and challenges which we are keen to address. More work needs to be done but the trustees are confident that the charity's future is on a more secure footing.

Reserves can only be generated and maintained by strict financial controls. An overview of the financial situation is reviewed at all Committee meetings and the trustee directors review the reserves policy as and when considered necessary and always annually.

At year end, there was total funds of £1,646,023 with £666,554 of this being restricted.

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

The organisation was an unincorporated association registered as a charity on 24th September 1992 under a charitable constitution. A new Charitable Company limited by guarantee was incorporated on the 26th June 2006 and registered as a charity on 7th October 2006. The company was established under a Memorandum and Articles of Association with the same area of benefit as the unincorporated association.

The charitable company started to operate on the 1st October 2006 at which point all assets were transferred from the unincorporated association to the charitable company and the charitable association has been dissolved. In the event of the company being wound up members are required to contribute an amount not exceeding £1 per member. The guidance of the Charity Commission was followed throughout this process.

The Trustee Directors of Havant and East Hants Mind are legally responsible for the overall management, control and strategic direction of Havant and East Hants Mind. They meet monthly and there are several sub-groups that meet, in addition to this, to work on identified areas such as fundraising and strategy.

The Co-chief executives are employed to carry out operational activities and organisational management and attends each committee meeting to report on all activities.

Havant and East Hants Mind is a local charity and is affiliated to the national charity Mind (National Association for Mental Health). It consistently works in a way that promotes and upholds the values of Mind whilst maintaining its own autonomy, allowing it to respond to local needs. Havant and East Hants Mind has strong links with Mind, attends regular meetings, undertakes training, and supports campaigns at both local and national levels.

The charity has been involved with National Mind's network future's group and largely Network First consultations. It has supported research into suicide prevention and children and young people's services, communications and workplace wellbeing and training. We continue to be an active participant in the national charity's engagement and research forums.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purpose of Charity Law. Under the provision of the Memorandum and Articles of Association trustee directors are elected to serve for a period of three years, after which they may stand for re-election at the next Annual General Meeting.

Prospective trustees are encouraged to attend board meetings as observers prior to standing for election.

Havant and East Hants Mind is committed to ensuring a diversity of trustee directors and include those with personal experience of mental distress either directly or indirectly.

Trustees are encouraged to become familiar with the practical work of the organisation to gain insight and be better placed to serve as trustee directors.

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The executive committee is responsible for the management of risks faced by Havant and East Hants Mind. A Risk Register is maintained and regularly reviewed by the Board. Risks are identified and assessed, and controls established to mitigate them appropriately.

Service contracts which the charity has with Hampshire County Council specify standards in all areas of work and the standards are met across all the work of the agency. They are designed to minimise risks and provide a safe and professional service to clients and a safe working environment for staff and volunteers.

Mind has its own quality standards (Mind Quality Mark (MQM)) in which Local Mind Associations (LMAs) are assessed on the quality of the services they provide and the work that they do. It describes the best practice for LMAs. It is also a tool to facilitate learning and development within the LMAs.

Havant and East Hants Mind is committed to quality and fully supports and participates in MQM. It also holds the Community Legal Service Quality Mark and the Advocacy Quality Performance Mark.

Our quality standards were recognised nationally with the award of two Mind Excellence awards and a commendation in a third category. As a condition of obtaining the Sport England grant a full review of quality control and governance arrangements was undertaken and we were able to fully satisfy Sport England's stringent requirements.

As a condition of working in collaboration with the NHS on the Adults and Children's safe havens we were required to undertake a Data Protection Impact Assessment (DPIA) which was completed successfully.

We are signatories to, the Mindful Employers initiative and have again this year achieved Cyber Essentials and Cyber Essentials Plus certification.

External risks to funding continue to be monitored by the executive committee and by management. Its strategic plan aims to broaden its funding base, explore social enterprise, and prepare for personalisation. It will continue to seek out opportunities to work in partnership with other Local Mind Associations.

Key controls used are:

- Formal agendas for all committee activities
- Detailed and regular budget monitoring reports
- Comprehensive strategic planning, budgeting and management accounting
- Established organisational structure and lines of reporting
- Maintain reserves in line with policies and requirement
- Maintain compliance with Mind's quality standards
- Formal written policies reviewed a minimum of every three years.
- Safeguarding procedures as required by the law for the protection of the vulnerable.
- Comprehensive management information systems and key performance indicators.

Remuneration

Salary policy, bonuses and annual increments are approved by the remuneration sub-committee of the main trustee board. Staff salaries are set in line with NJC (National Joint Council for social work and charities) pay scales.

Fundraising

The charity actively supports individuals, community groups and employers to raise funds for it. This is done by its own staff members and the charity does not employ professional fundraisers or commercial participators. We are not currently registered with the Fundraising Regulator but are aware of and seek to comply with the Code of Fundraising Practice. There have been no complaints about any of our fundraising activities.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05861345 (England and Wales)

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STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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

In so far as the trustees are aware:

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

AUDITORS

The auditors, MC Audit Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 18 December 2025 and signed on its behalf by:



.....
R Watts - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF HAVANT AND EAST HANTS MIND

Opinion

We have audited the financial statements of Havant and East Hants Mind (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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

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

Opinions on other matters prescribed by the Companies Act 2006

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

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

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF HAVANT AND EAST HANTS MIND

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

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

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

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF HAVANT AND EAST HANTS MIND

Our responsibilities for the audit of the financial statements

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

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

From discussion with management and those charged with governance information about the entity is documented to assess the activity within the organisation. We discuss management's assessment of risk in respect of irregularities, fraud and going concern.

Based on these discussions and our own assessments we determined that the key risk areas were income recognition in respect of cut off issues and management override concerning the size of the organisation.

We set financial statement materiality level based on the level of income. As a not for profit organisation raising income is its primary focus which is why income was used to determine the level of materiality. Our overall assessment of risk was used to determine performance materiality at an appropriate level.

Substantive audit tests were designed after assessing and performing walkthrough tests. The walkthrough testing confirmed documented systems which have been designed to act as a preventative measure against fraud and error which appear to be operating as documented. Substantive testing tested a sample of the population, representative of the population, to identify errors. The testing did not identify any material misstatements in areas tested.

Audit substantive tests concluded no material errors over the key risk areas of income recognition and management override.

The audit considers the organisation is not exposed to material risk of error as a result of assessing laws and regulations that are appropriate to the organisation.

Management assessed there is no going concern risk. The audit undertook a review of budgets, management accounts and the review of board minutes and came to the same conclusion as management.

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

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
HAVANT AND EAST HANTS MIND**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Stuart Mackie

Stuart Mackie (Senior Statutory Auditor)
for and on behalf of MC Audit Limited
Statutory Auditors
Lake House
2 Port Way
Port Solent
Portsmouth
Hampshire
PO6 4TY

Date: 19/12/2025

HAVANT AND EAST HANTS MIND

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	33,031	1,049	34,080	46,204
Charitable activities					
Advocacy	5	888	-	888	12,804
Wellbeing		1,042,026	378,535	1,420,561	1,414,925
Community Development		-	95,892	95,892	52,058
Families team		-	423,600	423,600	458,093
Children and young people		2,211	73,500	75,711	138,634
Other trading activities	3	113,745	89,322	203,067	108,407
Investment income	4	50,102	-	50,102	38,853
Total		<u>1,242,003</u>	<u>1,061,898</u>	<u>2,303,901</u>	<u>2,269,978</u>
EXPENDITURE ON					
Raising funds	6	20,947	-	20,947	9,625
Charitable activities					
Advocacy	7	11,776	-	11,776	12,646
Wellbeing		1,068,935	296,041	1,364,976	1,182,356
Community Development		93,736	125,049	218,785	245,036
Families team		13,395	442,780	456,175	357,203
Children and young people		2,142	94,286	96,428	144,052
Total		<u>1,210,931</u>	<u>958,156</u>	<u>2,169,087</u>	<u>1,950,918</u>
Net gains on investments		<u>6,619</u>	<u>-</u>	<u>6,619</u>	<u>30,678</u>
NET INCOME		37,691	103,742	141,433	349,738
Transfers between funds	20	<u>(39,847)</u>	<u>39,847</u>	<u>-</u>	<u>-</u>
Net movement in funds		(2,156)	143,589	141,433	349,738
RECONCILIATION OF FUNDS					
Total funds brought forward		981,625	522,965	1,504,590	1,154,852
TOTAL FUNDS CARRIED FORWARD		<u><u>979,469</u></u>	<u><u>666,554</u></u>	<u><u>1,646,023</u></u>	<u><u>1,504,590</u></u>

The notes form part of these financial statements


HAVANT AND EAST HANTS MIND

BALANCE SHEET 31 MARCH 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	14	84,501	103,046
Investments	15	796,024	599,232
		<u>880,525</u>	<u>702,278</u>
CURRENT ASSETS			
Debtors	16	121,747	157,448
Cash at bank and in hand		833,738	787,485
		<u>955,485</u>	<u>944,933</u>
CREDITORS			
Amounts falling due within one year	17	(188,710)	(142,256)
		<u>766,775</u>	<u>802,677</u>
NET CURRENT ASSETS			
		<u>766,775</u>	<u>802,677</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		1,647,300	1,504,955
PROVISIONS FOR LIABILITIES	18	(1,277)	(365)
		<u>1,646,023</u>	<u>1,504,590</u>
NET ASSETS			
		<u>1,646,023</u>	<u>1,504,590</u>
FUNDS	20		
Unrestricted funds		979,469	981,625
Restricted funds		666,554	522,965
		<u>1,646,023</u>	<u>1,504,590</u>
TOTAL FUNDS		<u>1,646,023</u>	<u>1,504,590</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 18 December 2025 and were signed on its behalf by:



R Watts - Trustee

HAVANT AND EAST HANTS MIND

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	194,264	474,441
Net cash provided by operating activities		<u>194,264</u>	<u>474,441</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(7,940)	(98,116)
Purchase of fixed asset investments		(433,833)	(116,210)
Sale of fixed asset investments		243,660	110,242
Interest received		32,459	25,091
Dividends received		17,643	13,762
Net cash used in investing activities		<u>(148,011)</u>	<u>(65,231)</u>
Change in cash and cash equivalents in the reporting period		<u>46,253</u>	<u>409,210</u>
Cash and cash equivalents at the beginning of the reporting period		<u>787,485</u>	<u>378,275</u>
Cash and cash equivalents at the end of the reporting period		<u><u>833,738</u></u>	<u><u>787,485</u></u>

The notes form part of these financial statements

HAVANT AND EAST HANTS MIND

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2025

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

	2025 £	2024 £
Net income for the reporting period (as per the Statement of Financial Activities)	141,433	349,738
Adjustments for:		
Depreciation charges	26,485	13,302
Gain on investments	(6,619)	(30,678)
Interest received	(32,459)	(25,091)
Dividends received	(17,643)	(13,762)
Decrease in debtors	35,701	138,894
Increase in creditors	47,366	42,038
Net cash provided by operations	<u>194,264</u>	<u>474,441</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank and in hand	787,485	46,253	833,738
	<u>787,485</u>	<u>46,253</u>	<u>833,738</u>
Total	<u>787,485</u>	<u>46,253</u>	<u>833,738</u>

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

All costs are allocated between the expenditure categories of the statement of financial activity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Tangible fixed assets

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

Short leasehold	- 10% on cost
Plant and machinery	- 20% to 33% straight line
Fixtures and fittings	- 20% to 33% straight line

Individual fixed assets costing £100 or more are capitalised at cost.

Taxation

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

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

HAVANT AND EAST HANTS MIND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES - continued

Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable investments in stocks and shares. The measurement basis used for these instruments is detailed below.

Debtors and cash at bank

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Cash at bank and in hand includes cash held on deposit or in a current account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	<u>34,080</u>	<u>46,204</u>

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Commercial training	49,665	21,078
Community project training	143,029	65,493
Not training- wellbeing	-	21,836
	<u>192,694</u>	<u>108,407</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Dividends received	17,643	13,762
Deposit account interest	<u>32,459</u>	<u>25,091</u>
	<u>50,102</u>	<u>38,853</u>

All investment income is derived from assets held in the United Kingdom.

HAVANT AND EAST HANTS MIND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

5. INCOME FROM CHARITABLE ACTIVITIES

		2025	2024
	Activity	£	£
HARG	Advocacy	888	12,804
Service income	Wellbeing	67,474	38,771
Hampshire Minds	Wellbeing	1,054,350	1,036,590
Grants	Wellbeing	298,737	339,564
Service income	Community Development	-	256
Grants	Community Development	95,892	51,802
Grants	Families team	423,600	458,093
Grants	Children and young people	75,711	138,634
		<u>2,016,652</u>	<u>2,076,514</u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Mind	2,211	27,348
Havant Borough Council	-	50,000
Hampshire County Council	423,600	488,593
National Lottery Community Fund	95,892	97,688
NHS South East Hampshire CCG	372,237	324,464
	<u>893,940</u>	<u>988,093</u>

6. RAISING FUNDS

Investment management costs

	2025	2024
	£	£
Portfolio management	<u>20,947</u>	<u>9,625</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Advocacy	10,902	874	11,776
Wellbeing	1,278,062	86,914	1,364,976
Community Development	215,995	2,790	218,785
Families team	454,491	1,684	456,175
Children and young people	96,194	234	96,428
	<u>2,055,644</u>	<u>92,496</u>	<u>2,148,140</u>

HAVANT AND EAST HANTS MIND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025 £	2024 £
Staff costs	1,673,386	1,461,135
Telephone	55,192	38,337
Postage and stationery	9,151	9,462
Club activities and sundry expenses	35,076	57,617
Rent	47,957	80,001
Travel and subsistence	26,002	25,170
Refreshments	1,743	2,837
Training	15,488	9,565
Sub-contractor charges	160,868	146,208
Electricity	2,822	1,468
Repairs	1,474	1,607
Depreciation	26,485	13,302
	<u>2,055,644</u>	<u>1,846,709</u>

9. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Advocacy	630	244	874
Wellbeing	27,466	59,448	86,914
Community Development	2,216	574	2,790
Families team	1,684	-	1,684
Children and young people	-	234	234
	<u>31,996</u>	<u>60,500</u>	<u>92,496</u>

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

Management

	Advocacy £	Wellbeing £	Community Development £
Insurance	-	16,987	-
Subscriptions	630	7,055	2,216
IT expenses	-	3,424	-
	<u>630</u>	<u>27,466</u>	<u>2,216</u>
		2025	2024
	Families team £	Total activities £	Total activities £
Insurance	-	16,987	15,316
Subscriptions	1,684	11,585	8,557
IT expenses	-	3,424	1,093
	<u>1,684</u>	<u>31,996</u>	<u>24,966</u>

HAVANT AND EAST HANTS MIND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

9. SUPPORT COSTS - continued Governance costs

	Advocacy £	Wellbeing £	Community Development £
Auditors' remuneration	-	8,170	-
Professional and legal fees	244	51,278	574
	<u>244</u>	<u>59,448</u>	<u>574</u>
		2025	2024
	Children and young people £	Total activities £	Total activities £
Auditors' remuneration	-	8,170	7,901
Professional and legal fees	234	52,330	61,717
	<u>234</u>	<u>60,500</u>	<u>69,618</u>

10. NET INCOME/(EXPENDITURE)

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

	2025 £	2024 £
Auditors' remuneration	8,170	7,901
Depreciation - owned assets	<u>26,485</u>	<u>13,302</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

During the year no trustee director (2024: None) received remuneration (2024: £nil) for counselling services. No other benefits were received in either year.

Trustees' expenses

No trustee directors (2024: none) received reimbursement of expenses during the year (2024: £nil).

12. STAFF COSTS

	2025 £	2024 £
Wages and salaries	1,510,331	1,335,814
Social security costs	117,664	99,641
Other pension costs	45,391	25,680
	<u>1,673,386</u>	<u>1,461,135</u>

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

	2025	2024
Charitable activities	66	60
Support costs	8	8
	<u>74</u>	<u>68</u>

HAVANT AND EAST HANTS MIND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

12. STAFF COSTS - continued

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

	2025	2024
£60,001 - £70,000	1	-

The key management personnel of the Charity comprises of the Chief Executive Officer, Deputy Chief Executive Officer and Business Development Manager. The total employee remuneration and benefits of the key management personnel of the charity was £245,671 (2024: £163,020).

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	38,979	7,225	46,204
Charitable activities			
Advocacy	12,804	-	12,804
Wellbeing	1,159,461	255,464	1,414,925
Community Development	161	51,897	52,058
Families team	-	458,093	458,093
Children and young people	69,634	69,000	138,634
Other trading activities	93,870	14,537	108,407
Investment income	38,853	-	38,853
Total	1,413,762	856,216	2,269,978
EXPENDITURE ON			
Raising funds	9,625	-	9,625
Charitable activities			
Advocacy	12,350	296	12,646
Wellbeing	958,693	223,663	1,182,356
Community Development	127,143	117,893	245,036
Families team	85,322	271,881	357,203
Children and young people	57,569	86,483	144,052
Total	1,250,702	700,216	1,950,918
Net gains on investments	30,678	-	30,678
NET INCOME	193,738	156,000	349,738
RECONCILIATION OF FUNDS			
Total funds brought forward	787,889	366,963	1,154,852
TOTAL FUNDS CARRIED FORWARD	981,627	522,963	1,504,590

HAVANT AND EAST HANTS MIND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

14. TANGIBLE FIXED ASSETS

	Short leasehold £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 April 2024	61,834	75,130	10,723	147,687
Additions	-	7,722	218	7,940
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2025	61,834	82,852	10,941	155,627
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1 April 2024	-	41,726	2,915	44,641
Charge for year	6,183	17,510	2,792	26,485
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2025	6,183	59,236	5,707	71,126
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31 March 2025	55,651	23,616	5,234	84,501
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2024	61,834	33,404	7,808	103,046
	<hr/>	<hr/>	<hr/>	<hr/>

15. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2024	599,232
Additions	433,833
Disposals	(243,660)
Revaluations	6,619
	<hr/>
At 31 March 2025	796,024
	<hr/>
NET BOOK VALUE	
At 31 March 2025	796,024
	<hr/>
At 31 March 2024	599,232
	<hr/>

There were no investment assets outside the UK.

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	117,735	131,855
Other debtors	4,012	25,593
	<hr/>	<hr/>
	121,747	157,448
	<hr/>	<hr/>

HAVANT AND EAST HANTS MIND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	24,187	34,182
Social security and other taxes	40,631	29,962
Deferred income	105,201	71,062
Accrued expenses	18,691	7,050
	<u>188,710</u>	<u>142,256</u>

	2025	2024
	£	£
Brought forward	71,062	53,938
Amount released to incoming resources	(71,062)	(53,938)
Amount deferred in year	<u>105,201</u>	<u>71,062</u>
Carried forward	<u>105,201</u>	<u>71,062</u>

18. PROVISIONS FOR LIABILITIES

	2025	2024
	£	£
Provisions	<u>1,277</u>	<u>365</u>

A full actuarial valuation for the scheme was carried out at 30 September 2020. This valuation showed assets of £800.3m, liabilities of £831.9m and a deficit of £31.6m. To eliminate this funding shortfall, the Trustees and the participating employers have agreed that additional contributions will be paid.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

Reconciliation of opening and closing provisions

	Period Ending 31 March 2025	Period Ending 31 March 2024
	£	£
Provision at start of period	365	782
Unwinding of the discount factor (interest expense)	10	30
Deficit contribution paid	(372)	(447)
Remeasurements - impact of any change in assumptions	8	-
Remeasurements - amendments to the contribution schedule	1,266	-
Provision at the end of period	<u>1,277</u>	<u>365</u>

Income and expenditure impact

	Period Ending 31 March 2025	Period Ending 31 March 2024
	£	£
Interest expense	10	30
Remeasurements - impact of any change in assumptions	8	-
Remeasurements - amendments to the contribution schedule	<u>1,266</u>	<u>-</u>

Assumptions

HAVANT AND EAST HANTS MIND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

18. PROVISIONS FOR LIABILITIES - continued

	31 March 2025	31 March 2024	31 March 2023
	% per annum	% per annum	% per annum
Rate of discount	4.84	5.31	5.52

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Fixed assets	84,501	-	84,501	103,046
Investments	796,024	-	796,024	599,232
Current assets	288,931	666,554	955,485	944,933
Current liabilities	(188,710)	-	(188,710)	(142,256)
Provision for liabilities	(1,277)	-	(1,277)	(365)
	<u>979,469</u>	<u>666,554</u>	<u>1,646,023</u>	<u>1,504,590</u>

20. MOVEMENT IN FUNDS

	At 1.4.24	Net movement	Transfers	At
	£	in funds	between funds	31.3.25
	£	£	£	£
Unrestricted funds				
General fund	931,625	37,691	(39,847)	929,469
Daytime crisis fund	50,000	-	-	50,000
	<u>981,625</u>	<u>37,691</u>	<u>(39,847)</u>	<u>979,469</u>
Restricted funds				
Crisis Care	49,965	-	-	49,965
East Hants	37,225	(25)	-	37,200
Supporting Families	178,145	(19,179)	-	158,966
Sport England	(21,574)	-	21,574	-
CYP Safe Haven	13,995	(19,737)	-	(5,742)
Connect 5	52,752	51,694	-	104,446
Adult Safe Haven	173,844	17,665	-	191,509
Covid vaccine project	13,310	-	-	13,310
STF- Lottery funded	(121)	-	121	-
Winter grant	10,745	-	-	10,745
CYP Motiv8	1,051	-	-	1,051
CYP EH PCN	1,538	-	-	1,538
Lighthouse Project	(21,662)	8,496	-	(13,166)
Harbour Project	(18,152)	-	18,152	-
SMI Health Check	51,904	-	-	51,904
Quality Assurance Consultancy	-	10,904	-	10,904
Older Persons Wellbeing	-	33,374	-	33,374
ADHD/Autism Service	-	20,550	-	20,550
	<u>522,965</u>	<u>103,742</u>	<u>39,847</u>	<u>666,554</u>
TOTAL FUNDS	<u>1,504,590</u>	<u>141,433</u>	<u>-</u>	<u>1,646,023</u>

HAVANT AND EAST HANTS MIND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

20. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,242,003	(1,210,931)	6,619	37,691
Restricted funds				
East Hants	-	(25)	-	(25)
Supporting Families	423,601	(442,780)	-	(19,179)
CYP Safe Haven	74,549	(94,286)	-	(19,737)
Connect 5	89,323	(37,629)	-	51,694
Adult Safe Haven	268,236	(250,571)	-	17,665
Lighthouse Project	95,891	(87,395)	-	8,496
Quality Assurance Consultancy	19,998	(9,094)	-	10,904
Older Persons Wellbeing	59,801	(26,427)	-	33,374
ADHD/Autism Service	30,499	(9,949)	-	20,550
	<u>1,061,898</u>	<u>(958,156)</u>	<u>-</u>	<u>103,742</u>
TOTAL FUNDS	<u>2,303,901</u>	<u>(2,169,087)</u>	<u>6,619</u>	<u>141,433</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	787,889	193,736	(50,000)	931,625
Daytime crisis fund	-	-	50,000	50,000
	<u>787,889</u>	<u>193,736</u>	<u>-</u>	<u>981,625</u>
Restricted funds				
Crisis Care	49,965	-	-	49,965
East Hants	51,090	(13,865)	-	37,225
Supporting Families	(6,472)	184,617	-	178,145
Sport England	(21,574)	-	-	(21,574)
CYP Safe Haven	19,429	(5,434)	-	13,995
Connect 5	47,069	5,683	-	52,752
Adult Safe Haven	138,954	34,890	-	173,844
Covid vaccine project	13,310	-	-	13,310
STF- Lottery funded	(121)	-	-	(121)
Winter grant	10,745	-	-	10,745
CYP Motiv8	1,051	-	-	1,051
CYP EH PCN	6,930	(5,392)	-	1,538
Lighthouse Project	2,193	(23,855)	-	(21,662)
Harbour Project	(938)	(17,214)	-	(18,152)
SMI Health Check	55,332	(3,428)	-	51,904
	<u>366,963</u>	<u>156,002</u>	<u>-</u>	<u>522,965</u>
TOTAL FUNDS	<u>1,154,852</u>	<u>349,738</u>	<u>-</u>	<u>1,504,590</u>

HAVANT AND EAST HANTS MIND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

20. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,413,762	(1,250,704)	30,678	193,736
Restricted funds				
East Hants	827	(14,692)	-	(13,865)
Supporting Families	456,112	(271,495)	-	184,617
CYP Safe Haven	75,400	(80,834)	-	(5,434)
Connect 5	16,517	(10,834)	-	5,683
Adult Safe Haven	255,464	(220,574)	-	34,890
CYP EH PCN	-	(5,392)	-	(5,392)
Lighthouse Project	51,897	(75,752)	-	(23,855)
Harbour Project	(1)	(17,213)	-	(17,214)
SMI Health Check	-	(3,428)	-	(3,428)
	<u>856,216</u>	<u>(700,214)</u>	<u>-</u>	<u>156,002</u>
TOTAL FUNDS	<u>2,269,978</u>	<u>(1,950,918)</u>	<u>30,678</u>	<u>349,738</u>

HAVANT AND EAST HANTS MIND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

20. MOVEMENT IN FUNDS - continued

Crisis Care - MCP project funded by SEH CCG to support mental health patients at GP surgeries.

East Hants - MCP project funded by East Hants District Council to support mental health patients at GP surgeries.

Supporting Families - Local implementation of national Troubled families project, funded by Hampshire County Council.

Sport England - Sport England funds the Active Families project. This project supports families with mental health needs who want to become more active to improve their mental health and overall wellbeing.

CYP Safe Haven - The CYP Safe Haven provides an out of hours crisis service for young people who live within Havant borough, enabling them to receive immediate support for their mental health in a relaxed, non-clinical atmosphere.

Connect 5 - Havant and East Hants Mind deliver the Connect 5 course for individual and nonprofit organisations on behalf of Public Health. This is a free course that helps people feel more confident to talk about mental health and to offer supportive conversations.

Adult Safe Haven - The Adult Safe Haven is for any adult needing immediate support at a time in crisis.

STF - Lottery Funded - This was a grant from the National Lottery to provide Covid support to the Supporting Families project. It relates to the Bridge the Gap project.

Winter Grant - This was a grant from HCC to defray the cost of PPE and similar expenditure due to Covid.

CYP Motiv8 - This was an initial payment for set up costs for a Lottery funded project working with children and young adults - it is a JV with Havant and East Hants Mind and Motiv8. This will be shown in future accounts as the Lighthouse project. The project commences September 2021.

CYP EH PCN - This is a 12 month contract with a group of GP surgeries in Alton to provide an on-site children's mental health support worker.

Lighthouse project - This is a joint venture between HEH Mind and Motiv8 funded by the national lottery to provide a drop in centre for young people experiencing mental health issues.

Harbour project - This is a joint venture with Solent Mind providing peer support via phone to people in Portsmouth and SE Hampshire with mental health issues.

SMI Health Check - This is a project funded by the NHS to support people with Severe and Enduring Mental Health issues to access physical health check ups.

Any funds in deficit have sufficient funding in the next financial year to fund this shortfall.

Transfers between funds

The transfers from restricted to unrestricted funds relate to funds on which restrictions have been satisfied and therefore are no longer considered to be restricted funds.

HAVANT AND EAST HANTS MIND

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

21. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

22. ULTIMATE CONTROLLING PARTY

During the year the charitable company was under the control of its members, no one member has overall control.