



## **Scarborough, Whitby and Ryedale Mind**

Report of the Trustees and  
Unaudited Financial Statements  
For the year ended

31 March 2024

**Registered Company Number: 07027702**  
**Registered Charity Number: 1133509**

**Ashby Berry Coulsons**

Chartered Accountants  
*Two Belgrave Crescent*  
*Scarborough*

# **Scarborough, Whitby and Ryedale Mind**

## **Contents of the Financial Statements for the Year Ended 31 March 2024**

	<b>Page</b>
<b>Reference and Administrative Details</b>	<b>1</b>
<b>Report of the Trustees</b>	<b>2</b>
<b>Independent Examiner's Report</b>	<b>6</b>
<b>Statement of Financial Activities</b>	<b>7</b>
<b>Balance Sheet</b>	<b>8</b>
<b>Notes to the Financial Statements</b>	<b>9</b>

## **Scarborough, Whitby and Ryedale Mind**

### **Reference and Administrative Details for the Year Ended 31 March 2024**

<b>Trustees</b>	C Miles	Resigned 12 December 2023
	D Latham	Resigned 10 September 2024
	G K Harper	Resigned 8 October 2024
	S L Thomas	
	J O Hopkins	Appointed 12 December 2023
	A G Jappy	Appointed 12 December 2023
	T R Pearson	Appointed 12 December 2023
	S E Wakelin	Appointed 12 December 2023
<b>Chief Executive</b>	S Hall	
<b>Registered office</b>	24 Huntriss Row Scarborough North Yorkshire YO11 2EG	
<b>Registered company number</b>	07027702 (England and Wales)	
<b>Registered charity number</b>	1133509	
<b>Independent examiner</b>	Ashby Berry Coulsons 2 Belgrave Crescent Scarborough North Yorkshire YO11 1UB	

## **Scarborough, Whitby and Ryedale Mind**

### **Report of the Trustees for the Year Ended 31 March 2024**

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 2024. 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).

This report includes the directors' report required by company law.

#### **Objectives and activities**

The objective of the charity are to promote in Scarborough, Whitby and Ryedale and their surrounds, the preservation and safeguarding of mental health and the relief of persons suffering from mental disorder of conditions of emotional or mental distress requiring advice or treatment, in association with Mind (National Association of Mental Health) and in accordance with the aims and objectives of Mind.

#### **Achievement and performance**

2023-2024 proved to be an incredibly busy year reaching almost 2000 people with a wide range of support including intensive 1-2-1 sessions, counselling, sport and exercise, befriending, telephone support, youth outreach and mental health education. It was also a real pleasure to deliver in partnership with other fantastic small, local charities such as Art Therapy Yorkshire, North Yorkshire Music Therapy Centre and Carers Plus alongside a huge host of collaboration partners on large projects such as cost of living.

People in our community and across the country are facing a mental health crisis alongside a wide range of health inequality issues including challenges around finance, employment, housing and social isolation. Wherever we are able, we continue to provide support that isn't a sticking plaster, but that helps get to the root cause of issues and empowers people to break down the barriers within their own lives to move towards a better quality of life and sustainable mental wellbeing. None of this can be done without our incredible team of staff, our small but dedicated team of volunteers and our Board of Trustees at the helm. We were delighted to welcome 4 new trustees with incredible skillsets and experience as we continue to navigate through the challenging environment that all small charities are operating in. Below are just a few outcome snapshots from our service delivery and feedback on the quality of services we provide.

#### **MindTalks**

Funded by the Postcode Neighbourhood Trust, MindTalks ran a range of 6 workshop programmes across Scarborough Whitby and Ryedale covering core topics such as building self-esteem, managing anxiety and living with bereavement. It also ran in-depth, "deep dive" sessions including changing mindsets and building healthy relationships. We also provided programmes to specific cohorts (with some small tailoring to be relevant) which included people living with Parkinson's, menopause anxiety and young adult carers. 206 people accessed the workshops, and feedback was overwhelmingly positive with 96% people recommending the sessions, 94% reporting improved mental health, 92% strongly agreeing they had a better understanding of their own condition. One of the most consistent pieces of feedback was around the importance of the facilitator not only being a person with long term mental health issues; attendees felt that gave authenticity and showed we "practice what we preach."

#### **Mental Health Transformation**

Funded through the Community Mental Health Transformation Programme, (<https://www.england.nhs.uk/mental-health/adults/cmhs/>) 78 people living with serious mental illness (major depressive disorder, bipolar disorder, personality disorder, eating disorder and psychosis) accessed a range of support including 1-2-1 outreach with a lived experience worker, telephone support, counselling, workshops and music therapy with between 82 and 92% of clients reporting improved mental health, dependent on the intervention. 94% of clients rated the service as excellent and the most frequently reported feedback was around the flexibility and personalised tailoring of the service to their individual needs.

## **Scarborough, Whitby and Ryedale Mind**

### **Report of the Trustees for the Year Ended 31 March 2024**

#### **Linchpin**

Funded by the Humber and North Yorkshire ICB as part of the resilience hub programme, our Linchpin service was set up to provide support to people working and volunteering within the NHS, Local Authority and Voluntary Sector. The first 5 months fell within this financial year and saw over 100 referrals for wellbeing activities, counselling, art therapy and peer support. The most popular aspect was the free of charge wellbeing activities in closed groups (i.e. only attendees from the identified sectors) and people enjoyed a range of options including surfing, clubbercise, yoga and cookery. Counselling demand was high and we were able to bolster the offer with placement students. 84% of people accessing counselling or art therapy reported an improved mental health score, 95% recommended the activities and 97% said they improved their mood.

#### **MindSpace**

MindSpace's overall aim is to provide mentoring and activities to improve the mental health of young people aged 11-16 through 4 key routes:

- 1-2-1 mentoring providing someone trusted to talk about mental health
- Safe spaces to be social and explore new activities (our dry pub) and access mental health learning to build coping strategies and resilience
- Opportunities to give/receive peer support (to each other and with volunteer mentors)
- Activities not easily accessible/affordable to widen experiences, build confidence, find meaning, raise aspirations and empower young people to explore new ideas, spaces and ambitions.

2023/24 saw our second year of delivery with the Office of Police Fire and Crime Commissioner taking over funding alongside the National Lottery Million Hours fund for the activity costs. By the end of the financial year we were half way through delivery and had supported 52 young people via mentoring, delivered 48 activity sessions with attendance across the programme of 208 and provided stress management workshops in schools across the district to over 300 attendees. Using the SDQ measure (chosen by young people in coproduction), 94% of young people improved their mental health in the service, 100% rated the activities as excellent or good and 96% felt the activities improved their mood. We also provided emotional support and advocacy to parents, particularly when their young people were going through periods of crises and from this we piloted a parent/guardian peer support group which is going to become a regular feature from November 2024 onwards thanks to new National Lottery funding.

#### **Get Active**

Funded by ASICS, our Get Active project offered support to people experiencing or at risk of experiencing mental illness through physical activity. We also provided training sessions to community activity providers and staff/volunteers working in roles connected to exercise. Key components included supported access to community provision, taster sessions in a wide range of activities, low level activity groups and customised activity programmes. 151 people took part in taster sessions, 43 in activity programmes, 6 people accessed 1-2-1 support and we provided training to 53 providers. In addition we provided exercise equipment to community groups such as Jazz Court to enable their residents to get together and be more active alongside producing a simple guide to getting more active with clear advice and information on where to get started.

#### **Not Just Me**

Funded by the Woodsmith Foundation in partnership with Carers Plus Yorkshire, Not Just Me provided social groups and 1-2-1 support for people aged 60+ who are living with long term mental illness in Whitby and Filey. By March this year, we were two thirds of the way through the project and had supported over 100 people through 1-2-1 staff support, volunteer matches or attendance at social and activity groups with a range of different themes from simple coffee and chat to games, arts or trips out to local venues to boost up people's socialising and activity levels. 88% of clients reported improved wellbeing and social connectivity, meeting the core aims of the project which was tackling isolation and supporting people to widen their circle of friendship and acquaintances.

## **Scarborough, Whitby and Ryedale Mind**

### **Report of the Trustees for the Year Ended 31 March 2024**

#### **Counselling**

Our focus remains on providing longer term counselling to clients where brief intervention isn't appropriate or sufficient, which means we have fewer spaces but are able to make more significant impact. Counselling forms part of a wide range of services including the Linchpin Service, Transformation and the Rise2Thrive employability support that launched in early 2024. Of clients completing the counselling programme (up to 24 sessions in some cases), 88% report a statistically significant improvement in mental health and 6% some improvement (using evidence-based wellbeing scales.)

#### **Our Neighbourhood**

Our Neighbourhood is a brand-new service for Scarborough in partnership with Carers Plus Yorkshire as part of their wider project tackling isolation. The service isn't mental health specific but aimed at supporting anyone aged 18+ struggling with loneliness and isolation. In the first year, we supported 36 people through the befriending and telephone support and 6 people through volunteer brokering; supporting people to find the right volunteering role for them and help them through the application and training process. We delivered 8 volunteer training sessions with 15 volunteers completed training from over 30 expressions of interest. This continues to be one of our biggest challenges, people are keen to volunteer but then struggle to find the time or are unable to commit to training or regular meetings. As a response we have designed an online training session for people to access in their own time which will go live in 2024.

#### **Cost of Living**

Funded via Mind, North Yorkshire Council and a patchwork of small grants, our cost-of-living service provided direct support to over 850 people through advice and information, vouchers and emergency food, free community activities and guidebooks on cost of living and low-cost recipes. We distributed over £30,000 of emergency support including food, appliances, sanitary provision and household goods. We also participated in a range of local campaigns such as co-ordinating warm spaces in Scarborough and running a "bring a tin to work" week which collected over half a tonne of food that was distributed to local foodbanks and free fridges.

#### **SeeCHANGE**

SeeCHANGE is a bold new idea born out of the growing concerns post covid about health inequality in Scarborough and how many vulnerable people in our community are not able to access support and safety nets to keep them well and thriving. SeeCHANGE is a cross-sector partnership of voluntary groups, NHS organisations, the local authority and local businesses all working together to create new campaigns and initiatives to tackle health inequalities from funding new programmes at community level to providing support to employers on building healthy work environments. One core aim led by SWR Mind is to tackle the lack of security for the voluntary sector through greater engagement with business and creating new relationships through corporate volunteering, fundraising and encouraging people to become trustees which will help the long-term security of charities in Scarborough.

#### **Training and Awareness**

Part of our core mission is to upskill people across our community around mental health and to tackle stigma and discrimination through providing information about mental health and the impacts it has on both an individual and the wider community. This year we delivered over 20 awareness and training sessions to more than 200 people through formal training such as mental health first aid, bespoke training for organisations such as Carers Plus Yorkshire on core issues for them such as hoarding and awareness session to social and community groups, schools and colleges.

## **Scarborough, Whitby and Ryedale Mind**

### **Report of the Trustees for the Year Ended 31 March 2024**

#### **Financial review**

The statement of financial activities shows an overall deficit of £60,735 (2023: surplus of £73,705).

Total reserves at the year end amounted to £151,008 (2023: £211,743). Of these, £60,436 were restricted funds, leaving a balance of £90,572 in unrestricted funds, all in the form of liquid reserves (2023: £129,035 liquid reserves). The unrestricted funds available at 31 March 2023 have been drawn on in 2023-24 to support the charity's services as some of the restricted funding streams have come to an end.

The charity's reserves policy is to hold unrestricted liquid reserves sufficient to cover three months unrestricted expenditure plus any additional known liabilities and potential cessation costs. The trustees have designated an amount of some £40,000 at 31 March 2024 for this purpose.

#### **Structure, governance and management**

Scarborough Whitby and Ryedale Mind (also known as SWR Mind) is governed by its Memorandum and Articles of Association. It was incorporated on 23 September 2009 and registered as a charity on 12 January 2010, taking over the assets of its predecessor, the unincorporated charity Scarborough Whitby & Ryedale Mind. The charity is affiliated to the national charity Mind. Trustees are recruited from among the charity's members and are elected at the annual general meeting .

The charity is managed by the trustees, with the day to day operations being delegated to senior staff. At the monthly meetings the Trustees monitor all risks that the charity is exposed to and take the necessary steps to manage those risks. They review the policies and gain an update on operational issues, activities and actions from the senior management team.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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) issued in October 2019.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 13 December 2024 and signed on its behalf by:

S Thomas- Trustee

**Independent Examiner's Report to the Trustees of  
Scarborough, Whitby and Ryedale Mind**

**Independent examiner's report to the trustees of Scarborough, Whitby and Ryedale Mind ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

Anna Wiffen FCCA

Ashby Berry Coulsons  
2 Belgrave Crescent  
Scarborough  
North Yorkshire  
YO11 1UB

Date: 16 December 2024



**Scarborough, Whitby and Ryedale Mind**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 March 2024**

	Notes	Unrestricted fund £	Restricted fund £	<b>2024 Total funds £</b>	2023 Total funds £
<b>Income and endowments from</b>					
Donations and legacies	2	<b>9,131</b>	<b>240,329</b>	<b>249,460</b>	393,438
Other trading activities	3	<u><b>6,356</b></u>	<u>-</u>	<u><b>6,356</b></u>	<u>9,779</u>
<b>Total</b>		<u><b>15,487</b></u>	<u><b>240,329</b></u>	<u><b>255,816</b></u>	<u>403,217</u>
 <b>Expenditure on</b>					
<b>Charitable activities</b>	4				
Charitable Activities		<u><b>53,950</b></u>	<u><b>262,601</b></u>	<u><b>316,551</b></u>	<u>329,512</u>
 <b>NET INCOME/(EXPENDITURE)</b>		<b>(38,463)</b>	<b>(22,272)</b>	<b>(60,735)</b>	73,705
 <b>Reconciliation of funds</b>					
Total funds brought forward		<u><b>129,035</b></u>	<u><b>82,708</b></u>	<u><b>211,743</b></u>	<u>138,038</u>
 <b>Total funds carried forward</b>		<u><u><b>90,572</b></u></u>	<u><u><b>60,436</b></u></u>	<u><u><b>151,008</b></u></u>	<u><u>211,743</u></u>

The notes form part of these financial statements

**Scarborough, Whitby and Ryedale Mind (Registered number: 07027702)**

**Balance Sheet  
31 March 2024**

	Notes	2024 £	2023 £
<b>Current assets</b>			
Debtors	11	2,279	18,659
Cash at bank and in hand		<u>157,618</u>	<u>256,262</u>
		<b>159,897</b>	274,921
<b>Creditors</b>			
Amounts falling due within one year	12	(8,889)	(63,178)
		<u>151,008</u>	<u>211,743</u>
<b>Net current assets</b>			
		<b>151,008</b>	211,743
<b>Total assets less current liabilities</b>		<b>151,008</b>	211,743
		<u>151,008</u>	<u>211,743</u>
<b>NET ASSETS</b>		<b>151,008</b>	<u>211,743</u>
<b>Funds</b>	14		
Unrestricted funds		90,572	129,035
Restricted funds		<u>60,436</u>	<u>82,708</u>
<b>Total funds</b>		<b>151,008</b>	<u>211,743</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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 13 December 2024 and were signed on its behalf by:

S Thomas- Trustee

The notes form part of these financial statements

## **Scarborough, Whitby and Ryedale Mind**

### **Notes to the Financial Statements for the Year Ended 31 March 2024**

#### **1. Accounting policies**

##### **Basis of preparing the financial statements**

Scarborough, Whitby and Ryedale Mind is a charitable company limited by guarantee in England/Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activity is to provide advice and support to anyone experiencing mental health problems.

##### **Basis of preparing the financial statements**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### **Judgements and key sources of estimation uncertainty**

The trustees consider that no judgements, apart from those involving estimates, have been made in the process of applying the above accounting policies which have had a significant effect on amounts recognised in the financial statements.

The trustees consider that no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date have been made which have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

##### **Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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

##### **Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

## **Scarborough, Whitby and Ryedale Mind**

### **Notes to the Financial Statements - continued for the Year Ended 31 March 2024**

#### **1. Accounting policies - continued**

##### **Income - continued**

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised at fair value when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

##### **Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

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

Fixed asset gifts in kind are recognised when receivable and are included at fair value. The income is not deferred over the life of the asset.

##### **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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.

## **Scarborough, Whitby and Ryedale Mind**

### **Notes to the Financial Statements - continued for the Year Ended 31 March 2024**

#### **1. Accounting policies - continued**

##### **Expenditure - continued**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administrative and governance costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

##### **Irrecoverable VAT**

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

##### **Tangible fixed assets**

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	- 20% straight line or over the life of the associated grant
Computer equipment	- 33% straight line or over the life of the associated grant

##### **Debtors and creditors**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

##### **Provisions**

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

##### **Leases**

Assets acquired under finance leases are capitalised and depreciated over the shorter of the lease term and the expected useful life of the asset. Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding lease liability using the effective interest method. The related obligations, net of future finance charges, are included in creditors.

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

##### **Employee benefits**

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity contributes to a defined contribution workplace pension plan for the benefit of its employees. Contributions are charged to the statement of financial activities in the period to which they relate.

Termination payments are recognised as a liability and an expense when the charity is committed to terminate the employment of an employee.

##### **Taxation**

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

## Scarborough, Whitby and Ryedale Mind

### Notes to the Financial Statements - continued for the Year Ended 31 March 2024

#### 1. Accounting policies - continued

##### Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of future income and expenditure. In their view, these are sufficient for the charity to be able to continue as a going concern for at least 12 months from the date of authorisation of these financial statements.

#### 2. Donations and legacies

	2024	2023
	£	£
Donations	14,891	10,780
Grants - central and local government	35,944	96,744
Grants - Big Lottery	10,000	91,560
Grants - other	<u>188,625</u>	<u>194,354</u>
	<u>249,460</u>	<u>393,438</u>

£240,329 (2023: £335,085) of the above income was attributable to restricted and £9,131 (2023: £58,353) was attributable to unrestricted funds.

There are no unfulfilled conditions attached to grants recognised in income.

#### 3. Other trading activities

	2024	2023
	£	£
Fundraising	140	268
Training and other services	<u>6,216</u>	<u>9,511</u>
	<u>6,356</u>	<u>9,779</u>

All the above income for the current and preceding year was attributable to unrestricted funds.

**Scarborough, Whitby and Ryedale Mind**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**4. Charitable activities costs**

	Direct Costs £	Support costs (see note 5) £	Totals £
Charitable Activities	<u><b>313,821</b></u>	<u><b>2,730</b></u>	<u><b>316,551</b></u>
<b>Comparatives for charitable activities costs</b>			
Core activities	<u>326,782</u>	<u>2,730</u>	<u>329,512</u>

£262,601 (2023: £329,512) was attributable to restricted funds and £53,950 (2023: £nil) to unrestricted funds.

**5. Support costs**

	Governance costs £
Charitable Activities	<u><b>2,730</b></u>

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

**Governance costs**

	2024 Charitable Activities £	2023 Total activities £
Independent examination	<b>2,580</b>	<b>2,730</b>
AGM expenses	<u>150</u>	<u>-</u>
	<u><b>2,730</b></u>	<u><b>2,730</b></u>

**Independent examiner's remuneration**

	2024 £	2023 £
Independent examination of the financial statements current year	<u><b>2,580</b></u>	<u><b>2,730</b></u>

**Scarborough, Whitby and Ryedale Mind**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**6. Net income/(expenditure)**

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

	2024	2023
	£	£
Independent examination	2,580	2,730
Depreciation - owned assets	-	462
Other operating leases	<u>7,800</u>	<u>7,800</u>

**7. Trustees' remuneration and benefits**

No trustee received any remuneration (2023 - £Nil).

**Trustees' expenses**

No expenses were reimbursed to the trustees (2023: £Nil).

**8. Staff costs**

	2024	2023
	£	£
Wages and salaries	210,212	223,321
Social security costs	9,451	10,376
Other pension costs	<u>4,754</u>	<u>4,728</u>
	<u>224,417</u>	<u>238,425</u>

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

	2024	2023
Full time	5	5
Part time	<u>8</u>	<u>9</u>
	<u>13</u>	<u>14</u>

No employees received emoluments in excess of £60,000.

The full time equivalent number of staff at 31 March 2024 was 9.07 (2023:9.48).

The total remuneration of key management personnel amounted to £44,877 (2023: £40,420).

The liability and expense relating to the employer's costs of the defined contribution workplace pension scheme are allocated between restricted and unrestricted funds in line with the funding of the relevant staff members.



**Scarborough, Whitby and Ryedale Mind**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**9. Comparatives for the statement of financial activities**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>Income and endowments from</b>			
Donations and legacies	58,353	335,085	393,438
Other trading activities	<u>9,779</u>	<u>-</u>	<u>9,779</u>
<b>Total</b>	<u>68,132</u>	<u>335,085</u>	<u>403,217</u>
 <b>Expenditure on</b>			
<b>Charitable activities</b>			
Charitable Activities	<u>-</u>	<u>329,512</u>	<u>329,512</u>
 <b>NET INCOME</b>	68,132	5,573	73,705
 <b>Reconciliation of funds</b>			
Total funds brought forward	<u>60,903</u>	<u>77,135</u>	<u>138,038</u>
 <b>Total funds carried forward</b>	<u>129,035</u>	<u>82,708</u>	<u>211,743</u>

**10. Tangible fixed assets**

	Computer equipment £
<b>Cost</b>	
At 1 April 2023 and 31 March 2024	<u><b>6,348</b></u>
<b>Depreciation</b>	
At 1 April 2023 and 31 March 2024	<u><b>6,348</b></u>
<b>Net book value</b>	
At 31 March 2024	<u><b>-</b></u>
At 31 March 2023	<u><b>-</b></u>

**Scarborough, Whitby and Ryedale Mind**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**11. Debtors: amounts falling due within one year**

	<b>2024</b>	2023
	£	£
Trade debtors	260	-
Other debtors	<u>2,019</u>	<u>18,659</u>
	<u><b>2,279</b></u>	<u><b>18,659</b></u>

**12. Creditors: amounts falling due within one year**

	<b>2024</b>	2023
	£	£
Trade creditors	5,146	29,609
Other creditors	1,013	839
Deferred income	-	30,000
Accrued expenses	<u>2,730</u>	<u>2,730</u>
	<u><b>8,889</b></u>	<u><b>63,178</b></u>

**13. Analysis of net assets between funds**

	Unrestricted fund £	Restricted fund £	<b>2024</b> Total funds £	2023 Total funds £
Current assets	99,461	60,436	159,897	274,921
Current liabilities	<u>(8,889)</u>	<u>-</u>	<u>(8,889)</u>	<u>(63,178)</u>
	<u><b>90,572</b></u>	<u><b>60,436</b></u>	<u><b>151,008</b></u>	<u><b>211,743</b></u>

Comparatives for analysis of assets between funds

Current Assets	151,789	123,132	274,921
Current Liabilities	<u>(22,754)</u>	<u>(40,424)</u>	<u>(63,178)</u>
	<u><b>129,035</b></u>	<u><b>82,708</b></u>	<u><b>211,743</b></u>

# Scarborough, Whitby and Ryedale Mind

## Notes to the Financial Statements - continued for the Year Ended 31 March 2024

### 14. Movement in funds

	1 April 2023 £	Incoming resources £	Resources expended £	31 March 2024 £
<b>Unrestricted funds</b>				
General fund	<u>129,035</u>	<u>15,487</u>	<u>(53,950)</u>	<u>90,572</u>
<b>Restricted funds</b>				
NYCC Winter Warmth	2,639	-	(2,639)	-
Food bank	800	-	(800)	-
Counselling	8,121	-	(8,121)	-
Woodsmith Foundation - Over 65s	13,670	21,196	(29,678)	5,188
NYCC CMHT* - Access & Connect	22,697	2,495	(25,192)	-
Postcode Lottery - Mind Talks	19,069	-	(19,069)	-
Mind - Get Active	5,950	13,750	(19,700)	-
Awards 4 All - Children & Young People	1,422	10,000	(11,422)	-
NYCC SEMH* - Children & Young People	4,416	-	(4,416)	-
Good finance = Good health	54	-	(54)	-
National Mind - IT	3,870	-	(3,311)	559
Social Prescribing via Primary Care Networks	-	1,449	(1,449)	-
Mind- Cost of Living	-	18,000	(15,555)	2,445
NHS Humber & N Yorks ICB*	-	2,000	(2,000)	-
NYC Household Support	-	10,000	(9,524)	476
Linchpin (Two Ridings Foundation)	-	19,975	(5,982)	13,993
Making a Difference Locally	-	1,000	(1,000)	-
Million Hours	-	9,960	(9,960)	-
Mind Network	-	49,848	(27,347)	22,501
Our Neighbourhood	-	17,500	(14,900)	2,600
Police, Fire and Crime Commissioner	-	20,000	(13,412)	6,588
Seechange	-	30,396	(30,070)	326
Carers Plus – Community Mental Health Transformation	-	7,000	(7,000)	-
Children & Young People	<u>-</u>	<u>5,760</u>	<u>-</u>	<u>5,760</u>
	<u>82,708</u>	<u>240,329</u>	<u>(262,601)</u>	<u>60,436</u>

\* SEMH = Social & Emotional Mental Health  
CMHT = Community Mental Health Transformation  
ICB = Integrated Care Board

## Scarborough, Whitby and Ryedale Mind

### Notes to the Financial Statements - continued for the Year Ended 31 March 2024

#### 14. Movement in funds - continued

Comparatives for analysis of assets between funds

	1 April 2022 £	Incoming resources £	Resources expended £	1 April 2023 £
<b>Unrestricted funds</b>				
General fund	<u>36,903</u>	<u>68,132</u>	<u>-</u>	<u>129,035</u>

All expenditure during the year fell within the criteria set by the providers of restricted funds (see below).

#### **Restricted funds**

National Lottery Community Fund - Side by Side	8,142	83,225	(91,367)	-
NYCC - Covid Hub	49,806	-	(49,806)	-
NYCC Winter Warmth	-	10,000	(7,361)	2,639
Food bank	-	5,400	(4,600)	800
Counselling	11,944	10,998	(14,821)	8,121
Sirius Minerals - Regroup & Rebuild	1,440	-	(1,440)	-
Woodsmith Foundation - Over 65s	-	32,000	(18,330)	13,670
NYCC CMHT* - Access & Connect	-	29,944	(7,247)	22,697
Postcode Lottery - Mind Talks	-	24,571	(5,502)	19,069
Mind - Get Active	-	11,750	(5,800)	5,950
Awards 4 All - Children & Young People	-	8,335	(6,913)	1,422
NYCC SEMH* - Children & Young People	-	20,000	(15,584)	4,416
Social Prescribing via Primary Care Networks	-	59,407	(59,407)	-
Social Prescribing via Age UK	-	17,876	(17,876)	-
Good finance = Good health	-	12,671	(12,617)	54
National Mind - IT	<u>5,803</u>	<u>8,908</u>	<u>(10,841)</u>	<u>3,870</u>
	<u>77,135</u>	<u>335,085</u>	<u>(329,512)</u>	<u>82,708</u>

#### 15. Other financial commitments

The charity leases its premises under an operating lease which can be cancelled with a month's notice. The maximum commitment under this lease is considered to be immaterial.

#### 16. Related party disclosures

There were no related party transactions for the year ended 31 March 2024.