



St Helens Mind

Charity Registration Number: 1143292

Company Registration No: 7659498

Trustees' Annual Report and Financial Statements

for the year ended

31 March 2024

Contents

Administrative Information	1
Chair's Report	2
CEO's Introduction	3
Trustees Annual Report including the Directors Report	5
Trustees' responsibilities in relation to the financial statements.....	9
Independent Examiner's Report.....	10
Statement of Financial Activities for the year ended 31 March 2024	11
Notes to the Accounts	13

Administrative Information

Trustees/Directors:

Fiona Whistlecroft (Chair)
Bernard Pilkington (to 19 December 2023)
Jeffrey Hext (to 19 December 2023)
Helen Hynes
John Astley
Paul Barrow
Glen McCarthy
Joseph Roberts
Julie Charlton
Chantelle Seaborne (from 19 December 2023)

Registered Charity and Company Address

Millennium House
Bickerstaffe Street
St Helens
WA10 1DE

Bankers

HSBC
33 Ormskirk Street
St Helens
WA10 2SZ

Independent Examiner

It Doesn't Have to Cost the Earth Ltd
47 St Dunstons Close
Worcester
WR5 2AJ

Chair's Report

It is with pleasure that I am writing the Chairs report this year. So much has happened that in the past 12 months that it is difficult to know where to start.

In my last report I noted that we moved into new premises at Millennium House, which was a great start to the new financial year. We now have a sufficient space in which to operate the business and host several of the groups which were previously in other premises. The rooms are all accessible for people with disabilities as there is a lift to the first floor.

With the move there was a lot of work to complete to make sure that the premises were fit for purpose. This saw us buying new desks and chairs for the offices and getting new computers and monitors etc. for the team. The old equipment was in a pretty poor condition, and we were fortunate to be given a grant from Novum Waste to cover some of the cost of replacement. This grant was capitalised and will be released against the depreciation.

We invested some of the reserves into buying folding furniture for the rooms which the groups would meet, allowing us the flexibility to use the space as we need it. The Art group have also made a very positive contribution with their work being displayed for all to see. The final change to the meeting room came in the form of a donation through National Mind of new flooring to the main room, having submitted a bid for the flooring we were very happy that it was successful. The room is well used and has a lovely feeling to it.

We were very fortunate and grateful to National Mind who provided not only advice and support but funded the cost of the Interim CEO to 31 December 2023.

Anita Harris stepped in as our Interim CEO with effect from March 2023 to March 2024 when Paul O'Brien was appointed as to the role. Anita took on the challenge of moving the organisation into the new premises, setting up the groups and ensuring that the key performance indicators were collected and accurately reported to the board and the funders.

The board took the decision not to focus on fundraising in the first instance, relying on the reserves where necessary, but to concentrate on laying solid foundations of governance and good management to allow the organisation to grow and develop. The board recognise that Anita was instrumental in ensuring that their wishes were met.

At the end of the financial year, and with the appointment of Paul as the new CEO, I feel that we are in a great position in which we will continue to grow and develop even more services for the people who deserve it.

It is a privilege to be part of this organisation.

Fiona Whistlecroft
Trustee

CEO's Introduction

March 2023 to March 2024 has seen St Helens Mind on a journey to re-establishing ourselves within St Helens and surrounding area. This meant building and maintaining links with key partners such as St Helens Borough Council and St Helens VCA.

Review of Services

Peer Mentor Groups

We have re-established our Peer Mentor Groups and maintained delivery of the following groups throughout 2023/24:

Group	Location	Delivery Partner
Men's Group	St Helens Mind	None
Craft Group	St Helens Mind	None
Art Group	St Helens Mind	None
Mixed Social group	O'Connell Close	
Choir Group	St Helens Town Hall	St Helens Borough Council
Music Group	Catalyst Studio	Catalyst Studio
Allotment Groups	Cabbage Hall Allotment	Cabbage Hall allotment

The monitoring of our Peer Mentor Groups shows that St Helens Mind is supporting a small but committed group of participants at these groups with regular attendance numbers ranging from 4 per week at our art group to 9 per week at our well-established men's group.

A Place to Grow

The first big event of the year was our Place to Grow allotment open day. Attended by 40 people from across the St Helens Mind community as well as local allotment holders and their families. Our Mayor of St Helens also attended. It is an important event in our annual calendar and helps ST Helens Mind build links within the community and with the other allotment holders on the Cabbage Hall site.

We recognise that our allotment project does need investment and improvements as there has been no additional financial investment into the project (aside from running costs) since it began in 2019. In September 2023 our allotment worker, decided to leave their role and St Helens Mind recruited from our pool of volunteers. We were pleased to recruit two people to the post of Allotment support worker as a shared role in November 2023 and January 2024 respectively.

Befriending

Our Befriending service regularly supported 29 people, who received 337 hours of befriending throughout the 12 months of March 2023 and March 2024. In addition to this we have 4 people be befriended by phone either weekly or monthly and they received 45 hours of befriending throughout the same period. Our befriending service was our most successful project in 2023/34. We achieved or exceeded all of our key targets, as shown in the table below.

Metric	Target	Outcome
Number of referrals	22	29
Number of people befriended in the community	29	29
Number of people befriended by telephone/email	4	4
number of befriending hours	174	337

As a result of achieving our targets, St Helens Borough Council recommissioned this service for 2024/25.

St Helens Mind Overview

At the beginning of the year St Helens Mind moved into our new premises at Millennium house in the town Centre of St Helens. This was a huge undertaking by our interim CEO who worked tirelessly to carry out the move successfully.

In September, our allotment worker moved on, and we were happy to recruit from our volunteers to replace that role. Aligned to this our Interim CEO along with the board began the recruitment process for a permanent CEO. This process began in January 2024, and we were successful in appointing a new CEO in Early March of 2024.

Trustees Annual Report including the Directors Report

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

Included within the trustees' report is the directors report as required by company law.

The reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice Accounting and Reporting by Charities (SORP) applicable to charities preparing their accounts in accordance with FRS 102.

Structure, governance and management

St Helens Mind is a registered charity and a Company Limited by Guarantee with the Charity Registration Number 1143292. The governing documents of St Helens Mind are the Memorandum and Articles of incorporation dated 6 June 2011.

The Trustees, who are also directors under company law, are appointed by ordinary resolution passed at a general meeting. One third of the members of the Trustees must retire by rotation but may stand for re-election. Trustees met monthly during the year.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2024 was nine.

The key management personnel are identified as the Chief Executive Officer and Interim Chief Executive Officer.

In December 2023 Bernard Pilkinton and Jeff Hext resigned as trustees and Chantelle Seaborne was appointed as a trustee.

Objectives and Activities for the Public Benefit

To promote the preservation of mental health and to assist in relieving and rehabilitating persons suffering from mental disorder or conditions of emotional or mental distress requiring advice or treatment; and

To promote the study of and research into mental health disorder and emotional or mental distress and to obtain and make records of and disseminate to the public the useful results of such research and to educate the public in matters relating to mental health.

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 and setting the grant making policy for the period.

Income Generation

St Helens Mind, as a small charity, is dependent on the money it raises for itself, along with the generosity of individuals and businesses in St Helens and the support of Trusts and Foundations.

During the year we received unrestricted donations amounting to £8,675 (2022-23: 15,070). The majority of these donations came from personal donations with the following from fundraising activities on our behalf.

Donor	Purpose	Value
Innovus Medical	Unrestricted	£3839
Novum Waste	Unrestricted	£2000

We are extremely grateful for the financial support that we received during the year.

Future plans

In view of the changes to the organization, which included the appointment of new trustees in November and an interim CEO in February, the Board felt it prudent to review the strategy and operational objectives early in 2023-24. This enabled the board to consolidate its knowledge and bring a fresh perspective in order to diversify and extend our services in the future.

The move to our new premises in April 2023 has meant that the various groups can now meet in-house, and the art group can store their equipment on site, rather than in a lock up. Whilst the full strategy is being developed the Board has agreed that they should focus on developing two elements of the initial strategy being:

1. Supporting the prevention of male suicide, concentrating on those in the age range 18-30, giving them tools to help them to combat the feelings that lead to suicide, and
2. Supporting young mums who are struggling with per-partum depression, again concentrating on young mothers and giving them the tools to cope.

Financial review

For the year in question St. Helens Mind had an in-year surplus of £55 (2022-23 restated loss: (£6,921)). For the year in question total income was £77,180 (2022-23 restated: £117,206) a decrease from the previous year of £40,026. Annual expenditure amounted to £77,125 (2022-23: £124,127) a decrease of £47,002.

This brings the total charitable funds to £78,662 (2022-23 restated: £78,607) of which £72,050 (2022-23 restated: £68,500) is unrestricted.

The accounts for 2022-23 have been restated due to the following:

Reduction in income due to over accrual

In the prior year, an accrual was made for sums believed to be outstanding from St Helen's Council. Further investigations during 2023/24 revealed that this was not the case. Therefore, the income for the prior year has been reduced.

Transfer between unrestricted and restricted funds

Investigations in 2023/24 have found that a fund had been fully spent and reporting sent to the funder. Management concluded that the costs associated with the funds had been spent from unrestricted funds and therefore a transfer was made.

Reserves policy

In accordance with the Charity Commissioners' guidance (CC19, March 2008) and SORP (2000) St. Helens Mind is required to hold reserves based on a realistic estimation of reserve requirements.

Reserves represent those resources which can be made available to spend once all other commitments and planned expenditure have been met.

3. St. Helens Mind holds reserves to protect the continuity of the charity's work in the event of a shortfall in income; to replace assets when required; allow for peaks and troughs in cashflow and to provide for any funding needed to deliver our strategic plan.
4. The Board of Trustees is responsible for monitoring the correct management of reserves and will review this monthly as part of the management accounts reporting. It will review the agreed level of reserves required each year at the AGM to ensure this remains appropriate, and during the year should circumstances change significantly.
5. When agreeing the annual budget, the Board of Trustees will consider the reserves required for the year; whether a balanced budget is required or whether reserves need to be built up or drawn down.
6. Should reserves fall below the required level the Trustees will consider further fundraising, diversifying funding streams and mitigating risks by reducing costs.
7. The following measures are deemed by Trustees to be sufficient to enable us to be resilient and able to manage in unforeseen difficult circumstances, and to demonstrate appropriate financial control and active risk management:

Trustees aim to maintain a contingency reserve of £30,000-£35,000 to protect service users against funding cuts; this will be reviewed annually at the AGM to ensure it remains appropriate.

In the event of planned closure, the Trustees feel that this is sufficient for St. Helens Mind to wind down in an orderly manner and ensure that all creditors are paid. The reserves figure will be reported in the year's annual report as required.

This policy has been adopted to protect St. Helens Mind and its service users from adverse impact of funding cuts or other monetary constraints.

Trustees' responsibilities in relation to the financial statements

The trustees (who are also directors of St Helens Mind for the purposes of company law) are responsible for preparing the trustees annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

Approved by the trustees on **18 December** 2024 and signed on their behalf by:

Fiona Whistlecroft

Fiona Whistlecroft (Dec 30, 2024 10:09 GMT)

Fiona Whistlecroft

DATE **30/12/2024**

Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST HELENS MIND CHARITABLE COMPANY ('THE COMPANY') FOR THE YEAR ENDED 31 MARCH 2024

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

Responsibilities and basis of report

As the trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the 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 the Company's accounts 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

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

1. accounting records were not kept in accordance with section 386 of the Companies Act 2006; 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.

Teresa Fennell

Teresa Fennell, ACMA CGMA
It Doesn't Have to Cost the Earth Ltd
47 St Dunstons Close,
Worcester,
WR5 2AJ

Date: 30/12/2024

Statement of Financial Activities for the year ended 31 March 2024 including Income and Expenditure Account

2023-24					2022-23 (Restated)		
	Note	Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £
Income and Endowments:							
Donations and legacies	2	8,675	2,000	10,675	15,070	34,135	49,205
Charitable activities	2	58,505	8,000	66,505	68,001	-	68,001
Total Income		67,180	10,000	77,180	83,071	34,135	117,206
Expenditure:							
Raising Funds		38	-	38	-	-	-
Charitable Activities	4	63,736	13,351	77,087	95,194	28,933	124,127
Total Expenditure		63,775	13,351	77,125	95,194	28,933	124,127
Net income/(expenditure)		3,405	(3,351)	55	(12,123)	5,202	(6,921)
Transfer between funds	13	144	(144)	-	8,065	(8,065)	-
Net Movement in funds		3,550	(3,495)	55	(4,058)	(2,863)	(6,921)
Reconciliation of Funds							
Total funds brought forward	13	68,500	10,107	78,607	72,558	12,970	85,528
Total Funds carried forward		72,050	6,612	78,662	68,500	10,107	78,607

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

Please see note 17 for details regarding the restated position.

Balance Sheet as at 31 March 2024

		2024	2023 (Restated)
	Note	£	£
Fixed Assets			
Tangible fixed assets		6,099	2,851
Total fixed assets		6,099	2,851
Current assets			
Cash at bank and in hand	10	61,379	79,584
Debtors	11	13,941	-
Total current assets		75,320	79,584
Current liabilities			
Creditors			
- Amounts falling due within 1 year	12	2,757	3,828
Net current assets		72,563	75,756
Total net assets		78,662	78,607
Funds of the Charity			
- Unrestricted funds		72,050	68,500
- Restricted funds		6,612	10,107
Total funds		78,662	78,607

please see note 17 for details regarding the restated position.

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

The notes on pages 13 to 25 form an integral part of the financial statements.

Approved by the trustees on 18 December and signed on their behalf by:

Fiona Whistlecroft
Trustee

Fiona Whistlecroft
Fiona Whistlecroft (Dec 30, 2024 10:09 GMT)

DATE 30/12/2024

Notes to the Accounts

1. Statement of accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows

a. Basis of preparation

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2016.

The charity has applied the exemption available to small charities in the Charities SORP (FRS 102) and does not include a Statement of Cash Flows in these Financial Statements.

St Helen's Mind meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting notes.

b. Preparation of the accounts on a going concern basis

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

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c. 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 reliably measured.

Income for government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received the account can be measured reliably and is not deferred.

Donations are recognised when the charity receives the funds.

d. Fund accounting

Restricted funds are funds which the donor has specified are solely to be used for particular activities.

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose

e. Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be recognised reliably.

All expenditure is shown inclusive of VAT.

g. Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll, and governance costs. Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

h. Operating Leases

The charity classifies the lease of photocopying and printing equipment as operating leases; the title to the equipment remains with the lessor. Rental charges are charged on a straight-line basis over the term of the lease.

i. Tangible Fixed Assets

Individual assets costing £500 or more are capitalised at cost and are depreciated evenly over their estimated useful economic lives, as follows:

Fixtures, fittings, tools and equipment	over 5 years
Computer equipment	over 3 years

j. Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

k. 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 provision re normally recognised at their settle met amount after allowing for any trade discounts due

l. Corporation Tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

m. Key estimates and accounting judgements

In applying the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions in determining the carrying amounts of assets and liabilities. The Trustees' judgements, estimates and assumptions are based on the best and most reliable evidence available at the time when the decisions are made and are based on historical experience and other factors that are considered to be applicable. Due to the inherent subjectivity involved in making such judgements, estimates ad assumptions, the actual results and outcomes may differ.

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

2. Analysis of income

2023-24

	Unrestricted Funds £	Restricted Funds £	Total £
Donations and gifts	8,675	2,000	10,675
Total	8,675	2,000	10,675
Charitable activities			
Befriending Service	57,005		57,005
Groups	1,500	-	1,500
Allotment		8,000	8,000
Total	58,505	8,000	66,505
Total Income	67,180	10,000	77,180

2022-23 (Restated)

	Unrestricted Funds £	Restricted Funds £	Total £
Donations and gifts	15,070	34,135	49,205
Total	15,070	34,135	49,205
Charitable activities			
Befriending Service	65,876	-	65,876
Groups	-		
Allotment	2,125	-	2,125
Total	68,001	-	68,001
Total Income	83,071	34,135	117,206

please see note 17 for details regarding the restated position.

3. Analysis of receipts of government grants

	2023-24	2022-23 (Restated)
	£	£
St Helens Council (Befriending Service)	57,005	65,876
Total	57,005	65,876

please see note 17 for details regarding the restated position.

4. Analysis of expenditure

4.1. Expenditure

	2023-24	2022-23
	£	£
Advertising and promotion	-	870
Charitable activities	987	5,764
Bank charges	74	87
Depreciation	2,024	-
Freelancers	6,660	2,450
Insurance	3,192	2,059
Office costs	229	2,478
Other costs	-	1,021
Professional fees	3,185	98
Rent	18,685	546
Repairs and equipment maintenance	-	40
Staff costs	24,337	83,000
Room hire	3,049	4,234
Travel costs	1,249	-
Volunteer expenses	1,247	1,986
Total	64,918	104,633
Share of support costs (note 5)	3,624	2,809
Share of Governance costs (note 5)	8,545	16,685
Total	77,087	124,127

4.2. Analysis by fund

	2023-24	2022-23
	£	£
Unrestricted Funds	63,736	95,194
Restricted Funds	13,351	28,933
Total	77,087	124,127

For the allocation of support and governance costs, see note 5.1 & 5.2.

5. Allocation of Governance and Other Support Costs

5.1. General office costs

The total support costs and overheads attributable to charitable activity is apportioned as shown below

	2023-24	2022-23
	£	£
Telephone	1,987	1,203
Printing and Stationery	1,637	1,606
Total	3,624	2,809

Basis of allocation is percentage of expenditure

5.2. Governance Costs

	2023-24	2022-23
	£	£
Independent examination	700	625
Accountancy fee	7,597	720
Trustee recruitment	248	15,340
Total	8,545	16,685

The total governance cost attributable to charitable activities is then apportioned in the same ratio as the other support costs.

6. Details of certain items of expenditure

	2023-24	2022-23
	£	£
Independent examination	700	625
Other Accountancy fee	7,597	720
Total	8,297	1,345

7. Employees

7.1. Salary costs

	2023-24	2022-23
	£	£
Salaries and wages	25,060	81,167
Social security costs	(1,323)	316
Pension costs (defined contribution) scheme)	355	1,517
Freelance Costs	6,660	-
Total	30,752	83,000

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

7.2. Average head count in year

	2023-24	2022-23
	£	£
Total	3	5

7.3. Key management personnel

	2023-24	2022-23
	£	£
Salaries and wages	-	23,828
Social security costs	-	2,132
Pension costs (defined contribution scheme)	-	528
Total	-	26,488

The costs of the Key Management Personnel (see 7.3) are included in note 7.1. During 2023-24 an Interim CEO was provided and paid for by National Mind.

8. Operating leases at 31 March

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

	2024	2023
	£	£
Within one year	1,320	1,320
Between Two and five years	1,002	2,322
More than five years	-	0
Total	2,322	3,642

9. Tangible fixed assets

9.1. Office Equipment

	IT Equipment	Office Equipment	Total
	£	£	£
<u>Cost</u>			
1 April 2023	2,851	-	2,851
Additions	1,002	4,269	5,271
31 March 2024	3,853	4,269	8,122
<u>Depreciation</u>			
1 April 2023	-	-	-
Charge in Year	1,256	767	2,023
31 March 2024	1,256	767	2,023
Net book value 1 April 2023	2,851	-	2,851
Net book value 31 March	2,597	3,502	6,099

10. Cash at bank and in hand

	2024	2023
	£	£
Current account	61,074	79,584
PayPal	5	-
Petty cash	300	-
Total	61,379	79,584

11. Debtors

	2024	2023 (Restated)
	£	£
Accrued income	13,573	-
Prepayments	368	
Total	13,941	-

please see note 17 for details regarding the restated position.

12. Creditors and accruals

Analysis of creditors falling due within one year

	2024	2023
	£	£
Accruals	700	2,111
Trade Creditors	1,780	126
Other creditors	277	1,591
Total	2,757	3,828

13. Charity Funds

13.1. 2023-24

	Balance at 1 April 2023	Income	Expenditure	Transfer between funds	Balance at 31 March 2024
	£	£	£		£
Restricted					
John Moores Foundation	4,596	8,000	(7,033)	-	5,563
National Lottery	5,511	-	(5,367)	(144)	-
Novum Waste	-	2,000	(950)	-	1,050
Total	10,107	10,000	(13,351)	(144)	6,612
Unrestricted	68,500	67,180	(63,775)	144	72,050
Total	78,607	77,180	(77,125)	-	78,662

13.2. 2022-23 Comparative data (Restated)

	Balance at 1 April 2022	Income	Expenditure	Transfer between Funds	Balance at 31 March 2023
	£	£	£		£
Restricted Funds					
Coalfields	8,536	1,980	(2,450)	(8,066)	-
Windle United Fund	113	-	(113)	-	-
Rainford Trust	1,525	-	(1,525)	-	-
The Edward Gosling Foundation	1,446	-	(1,447)	1	-
Co-op Community Fund	1,350	-	(1,350)	-	-
John Moores Foundation	-	8,000	(3,404)	-	4,596
National Lottery	-	8,915	(3,404)	-	5,511
Mind UK	-	15,240	(15,240)	-	-
Total	12,970	34,135	(28,933)	(8,065)	10,107
Unrestricted Funds	72,558	83,071	(95,194)	8,065	68,500
	72,558	83,071	(95,194)	8,065	68,500
Total Funds	85,528	117,206	(124,127)	-	78,607

please see note 17 for details regarding the restated position.

13.3. Analysis of net assets between funds

2023-24

	Unrestricted Funds	Restricted Funds	Total 2024
	£		£
Fixed Assets	6,099		6,099
Current assets	68,708	6,612	75,320
Current liabilities	(2,757)	-	(2,757)
Total	72,050	6,612	78,662

2022-23 (Restated)

	Unrestricted Funds	Restricted Funds	Total 2023
	£		£
Fixed Assets	2,851		2,851
Current assets	69,477	10,107	79,584
Current liabilities	(3,828)	-	(3,828)
Total	68,500	10,107	78,607

14. Trustees' remuneration and expenses

The trustees received no remuneration or expenses for the performance of their duties. Fiona Whistlecroft received expenses of £61 for the reimbursement of leaving present for the outgoing Chief Executive incurred on behalf of the charity (2022-23: nil).

There were no donations made by Trustees (2022-23: £33)

Indemnity insurance in respect of trustees is covered by the charity's insurance policy.

15. Related party transactions

There were no related party transactions in the financial year ending 31 March 2024 (31 March 2023: none)

16. Donated facilities and services**a. National Mind Support**

Upon the resignation of the Chief Executive Officer, National Mind supported St Helens Mind by providing full funding for an Interim Chief Executive Officer. This support has been very welcome and has ensured the continuation of the Charity.

b. Volunteers

As of March 2024, the charity had 43 volunteers, typically contributing, on average, 2 hours per week each.

Volunteers undertake a variety of roles as described below.

i. Group Lead:

Lead group sessions
Plan activities and discussion points for groups
Create a supportive and engaging environment for participants
Give support and guidance to participants
Help participants develop coping strategies & personal growth
Record attendance, participant summaries and follow up actions

ii. Allotment volunteer:

Support participants with gardening activities
Teach participants horticultural techniques
Create a supportive and engaging environment for participants
Give support and guidance to participants
Help participants develop coping strategies & personal growth
Record attendance, participant summaries and follow up actions.

iii. Befriending volunteer:

Support participants on a 121 basis
Lead group sessions
Plan activities and discussion points
Create a supportive and engaging environment for participants
Give support and guidance to participants

iv. Volunteer hours

Volunteer Role	Number of Volunteers per week	Average hours per week per volunteer	Approximate volunteer hours per week	Approximate Volunteer hours per year
Group Lead	7	3	21	1092
Allotment volunteer	6	4	24	1248
Befriending volunteer	24	1	24	1248

17. Prior period Adjustment

During the period ended 31 March 2024 the following adjustments have been identified which require a restatement of the prior period results.

	Unrestricted Funds	Restricted Funds	Total 2023
	£		£
Reserves previously stated at 31 March 2023	74,007	18,172	92,179
Reduction in income due to over accrual	(13,573)	-	(13,573)
Transfer between unrestricted/restricted funds	8,066	(8,066)	-
31 March 2023 reserves restated	68,500	10,106	78,606

Reduction in income due to over accrual

In the prior year an accrual was made for sums believed to be outstanding from St Helen's Council. Further investigations during 2023/24 revealed that this was not the case. Therefore, the income for the prior year has been reduced.

Transfer between unrestricted and restricted funds

Investigations in 2023/24 have found that a fund had been fully spent and reporting sent to the funder. Management concluded that the costs associated with the funds had been spent from unrestricted funds and therefore a transfer was made.

18. Events after the reporting period

These accounts were authorised for issue by the Chair of Trustees on the date they were certified by the Independent Examiner. There have not been any other significant post year end events that have required disclosure in the accounts.