



St Helens Mind

Charity Registration Number: 1143292

Company Registration No: 7659498

Trustees' Annual Report and Financial Statements

for the year ended

31 March 2025

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Administrative Information

Trustees/Directors:

Fiona Whistlecroft (Chair)
Helen Hynes
John Astley (to 3 December 2024)
Paul Barrow
Glen McCarthy
Joseph Roberts
Julie Charlton
Chantelle Seaborn

Registered Charity and Company Address

Millennium House
Bickerstaffe Street
St Helens
WA10 1DE

Bankers

HSBC
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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 for my third year in office. As with previous years I am pleased to report that a lot has happened in the last 12 months and we are starting to see the benefits of the time invested in resettling and resetting solid foundations.

Paul O'Brien was appointed as the CEO in March 2024, this has been his first full year as CEO and he has seen some fairly challenging tasks during it. Alongside seeking funding he has been working with National Mind on ensuring that systems and procedures were in place to enable us to retain the Mind Quality Mark (MQM), which is a requirement of our federation agreement with National Mind. While the MQM audit is still ongoing we are pleased that National Mind have recognised the work of the Board and staff, and are providing support, to ensure the future of St Helens Mind.

The board are in agreement that the organisation is a going concern. They recognise that the loss this year of £32.6k against a small contribution last year appears to contradict this. However, as an organisation, and with the support of National Mind, we have taken some significant steps to secure our future. Commencing in May:

- reserves should additional funding not be forthcoming. With the exception of Helen Hynes and me, the membership of the board has changed completely since autumn 2022. Six new board members have been appointed allowing two long standing board members to step down for personal reasons unrelated to St Helens Mind.
- The CEO resigned in January 2023 with National Mind funding the provision of an interim CEO until January 2024. This allowed the new board to review the business and agree the strategic direction ahead of appointing the new CEO in March 2024.
- The salary of the Interim CEO was met by National Mind and were not shown in the accounts of St Helens Mind, leading to a small contribution in 2023-24.
- The board took a decision to appoint the CEO on a full-time basis, as opposed to the previous part time arrangement of the CEO. Recognising that there was an MQM Audit due, funding applications to be made and work was still required on setting the governance foundations.
- Financial services were outsourced in 2022 to 'Beyond Profit' an organisation which manages finances on behalf of charities, and managed by a qualified accountant. This service is more cost effective than employing staff to perform the task.

- In 2023 we moved into Millennium House. While this increased our costs it has enabled us to centralise our services and provide staff with a safe place to work with on site support should it be required.
- The board recognised and accepted that the forecast for 2024-25 showed a loss, largely due to the additional cost of the CEO and the cost of the premises. It was agreed that additional costs would be borne out of the

During the year 2024-25 we attracted additional funding of £25k, some of which was ringfenced, and we are grateful to those who supported us, this is in addition to the funding for befriending services received from St Helens Council. In relation to 2025-26 we have, to date, secured funding for befriending services of £60k from St Helens Council and additional funding of £58k from six sponsor organisations. This funding has ensured that we are well on our way to breaking even this year with potential to restore the reserves to their previous level.

The success story this year has been the development of the Allotment. We have been fortunate enough to secure funding for this project which helped us to purchase a summer house with a heater for the team will use when the weather is inclement. In addition, we have replaced the polytunnel and brought it back into full use. We have been working with St Helens Council to expand the work of the allotment and provide support to more service users.

It is with sadness that I report that Bernadene McCormack, known as Dene, passed away in June 2024. Dene was a trustee from 2011 to 2020 and was one of our long-standing volunteers. She ran the ladies' group and the art group for many years, and I believe, although not privileged to attend, that she organised days out on a barge which were fabulous. She also brought sandwiches to the allotment each week. I am grateful for her support and can say that Dene has been sorely missed.

This year John Astley stepped down from his role as a trustee. John played a vital role as the board representative working with the volunteers, strengthening communication between the board and volunteer teams and ensuring that volunteer voices were heard in decision-making processes.

I am looking forward to the coming year when we will be able to complete the establishment of the strategic direction, achieving greater impact across our programmes and, moving the organisation forward to greater things.

Fiona Whistlecroft

Chair of Trustees

CEO's Introduction

March 2024 to March 2025 has seen St Helens Mind continue its journey of re-establishing and expanding our presence within St Helens and the surrounding area. This meant building and maintaining links with key partners such as St Helens Borough Council and St Helens VCA. Additionally, we successfully recruited a new CEO in early March 2024, marking a significant milestone in our leadership and strategic direction.

Key changes during this period include the introduction of new monitoring of data, which has allowed us to better understand and respond to the needs of our service users. We also launched a new website to improve accessibility and engagement with our community. Furthermore, we implemented a new two-stage referral process to streamline and enhance the support we provide. A significant restructuring was initiated to focus more on ensuring our support worker is more accessible to service users and volunteers, as well as greater focus on recording and monitoring data effectively.

We also introduced a well-being questionnaire to help manage and monitor the journey of those we support. This tool allows us to track if our participants are struggling with their mental health and make timely interventions if needed. Additionally, it enables us to monitor milestones and outcomes that can be recorded, providing a comprehensive view of each participant's progress.

In June 2024, we began a "Mind Quality Mark" (MQM) audit with a series of self-assessments. This process culminated in an auditor's visit in September 2024. The outcome of the audit was successful and has helped St Helens Mind improve its policies and practices, ensuring we continue to provide high-quality support to our community.

Review of Services

Peer Mentor Groups

We have introduced new data tracking documents to better monitor attendance and engagement, allowing us to tailor our services more effectively to meet the needs of our participants. Additionally, we have implemented "Led Discussions" within our groups, focusing more on mental health topics. These discussions have provided a structured environment for participants to share their experiences and receive support, further enhancing the impact of our services.

We have continued our Peer Mentor Groups and maintained delivery throughout 2024-25 as follows:

Group	Location	Delivery Partner	Volunteer hours	Total number of attendances
Men's Group	St Helens Mind	None	330.8	252
Craft Group	St Helens Mind	None	99.5	105 (Sept 24 to March 25)
Art Group	St Helens Mind	None	25.0	43 (Sept 24 to Jan 25)
Mixed Social group	O'Connell Close	None	56.8	140 (Nov 24 to March 25)
Choir Group	St Helens Town Hall	St Helens Borough Council	16.5	60 (Sept 24 to Nov 24)
Music Group	Catalyst Studio	Catalyst Studio	87.5	128 (Sept 24 to March 25)
Allotment Groups	Cabbage Hall Allotment	Cabbage Hall allotment	372.7	482

A Place to Grow

We have recognised 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. We successfully secured funding through the **Awards for All** application. This funding has enabled us to make significant improvements to our allotment project.

The lottery funding has allowed us to increase the allotment's operation, improve the equipment and facilities, and enhance our visibility within the local area. In the initial phase of the A Place to Grow (APTG) investment we have focused (October 2024 - March 2025) on improving the allotment furniture and equipment. The second phase (April 2025 - September 2025) will focus on increasing participant numbers and community engagement.

We have supported 68 individuals through this project, with an average of 45 visits to our allotment each month.

Group	Volunteer hours	Outcomes achieved	Total number of attendances
APTG Monday	147.5	12	128
APTG Wednesday	135.7	14	217
APTG Friday	89.5	11	137

Befriending

Our Befriending service regularly supported 12 people per week, who received 3 hours of befriending throughout the 12 months of March 2024 to March 2025. In addition to this, we have 4 people being befriended by phone either weekly or monthly who have received 1 hour of befriending throughout the same period. Our befriending service was our most successful project in 2024/25. We achieved or exceeded all our key targets, as shown in the table below.

Metric	Target	Outcome 2024-25	Outcome 2023-24
Number of referrals	22	30	29
Number of people befriended in the community	29	54	29
Number of people befriended by telephone/email	4	15	4
number of befriending hours	174	276	337

As a result of achieving our targets, St Helens Borough Council recommissioned this service for 2025/26.

St Helens Mind Overview

From March 2024 to March 2025, St Helens Mind has made significant strides in re-establishing and expanding our presence within the community. The year began with the recruitment of a new CEO in March. Key changes included the introduction of new data monitoring systems, a revamped website, and a two-stage referral process, all aimed at improving service delivery and engagement. The implementation of a wellbeing questionnaire has been instrumental in tracking participants' mental health and making timely interventions. The organisation also underwent a successful Mind Quality Mark (MQM) audit, which helped refine policies and practices.

Throughout the year, St Helens Mind focused on enhancing its services, infrastructure, and fundraising efforts. The Peer Mentor Groups saw a slight increase in attendance, supported by new data tracking documents and "Led Discussions" on mental health topics. The allotment project received significant funding, allowing for improvements such as new storage and summer house. The befriending service maintained steady numbers, with efforts to recruit more volunteers and streamline the referral process.

Financially, St Helens Mind secured various grants and donations, including significant contributions from the Skelton Foundation, Co-op, and the lottery. Despite some challenges, such as staff changes and an MQM audit, St Helens Mind managed to reduce its budget deficit and improve its financial stability. The introduction of new policies and access to a new online training resource for staff and volunteers has further strengthened the organisation's operations.

Overall, the year was marked by growth, improved service delivery, and strengthened community ties, setting a solid foundation for future development

Trustees Annual Report including the Directors Report

The trustees present their report and the unaudited financial statements for the year ended 31 March 2025.

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 agreed that board meetings should be held bi-monthly with dedicated subgroups in alternating months. The subgroups were specifically to discuss Finance, Fundraising and, Risk Management. A summary of their work is presented to the board meetings.

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 2025 was seven.

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

In December 2024 John Astley resigned as trustee.

Objectives and Activities for 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 £9,726 (2023-24: £8,675). The majority of these donations came from personal donations with the following from fundraising activities on our behalf.

Donor	Purpose	Value
Innovus	Unrestricted	£2,550
Prison Service	Unrestricted	£1,571
Rainford Walking Group	Unrestricted	£1,110
St Helens Rotary	Unrestricted	£500

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

In addition to the donations we received funding for charitable activities of £85,193 (2023-24: £66,505). The majority of this funding was from St Helens Council for the provision of the befriending service, this grant enables us to continue the core work of the organisation. We are also grateful to the following organisations who provided for specific activities:

Donor	Purpose	Value
Community Grant – Lottery Funding	Allotment	£19,338
Rainhill Rotary	Allotment	£4,000
Skelton Foundation	Allotment – Polytunnel	£2,000

Future plans

St Helens Mind is committed to significantly expanding its services over the next three years. One of the key initiatives is the expansion of the befriending project, which aims to increase the number of staff, volunteers, and participants involved. This project is crucial for providing companionship and support to individuals with mental health challenges. Additionally, the organisation plans to enhance attendance and support for peer mentor groups, which play a vital role in fostering community connections and promoting mental well-being. Another important aspect of their service development is the creation of new groups targeting specific demographics, ensuring that the needs of

diverse populations are met. Furthermore, St Helens Mind intends to increase the number of activity days at their allotment site, "A Place to Grow," which offers therapeutic gardening activities to participants.

To ensure the sustainability of these initiatives, St Helens Mind has set ambitious funding targets, aiming to increase its annual income by 20% each year. By 2028, we hope to achieve an income of £207,360. To reach this goal, we plan to actively engage in donor relations, create specific fundraising events, and develop a donor database. We also intend to optimise the website for online giving and leverage social media campaigns to reach a wider audience. Additionally, St Helens Mind will focus on securing grants and contracts by improving impact measurement and building relationships with local councils and funders. These strategies are designed to ensure a steady flow of resources to support their expanding services.

Community engagement and awareness are also central to St Helens Mind's future plans. We aim to boost its online presence by re-engaging with social media and creating regular newsletters. These efforts are intended to increase visibility and reach new audiences, thereby encouraging more residents to seek help. St Helens Mind will highlight key awareness days, create campaigns, and hold events to engage participants and raise public awareness about mental health issues. Improving physical visibility through better signage at our head office, uniforms for staff and volunteers and marketing materials, will further enhance our presence in the community and lead to increased referrals and donations.

Volunteer recruitment and development are another crucial aspect of St Helens Mind's plans. We plan on expanding our volunteer base from 16 to 48 within the next three years. To achieve this, we will broaden the scope of roles available to volunteers, introducing positions such as policy review volunteers, fundraising volunteers, and administration volunteers. Improving the onboarding process for new volunteers by incorporating training and shadowing opportunities will ensure that volunteers are well-prepared and confident in their roles. These improvements are designed to enrich the experience for both volunteers and the individuals they serve, ultimately enhancing the effectiveness of St Helens Mind's services.

Following a positive Mind Quality Mark audit, St Helens Mind has developed an action plan to improve various areas such as leadership, strategy, safeguarding, and volunteer management. This audit highlighted the organisations strengths and areas for development, providing a roadmap for continuous improvement. By addressing these areas, St Helens Mind aims to ensure that the organisation is well-run and delivers effective support to people with mental health problems. The successful completion of the audit signifies our dedication to maintaining high standards of service provision and organisational governance.

Overall, St Helens Mind is focused on expanding its reach, improving current services, securing sustainable funding, and enhancing community engagement to better support individuals with mental health challenges in the St Helens area. Over the next three

years, we are optimistic about the potential impact of our projects on individuals and the broader community. Our new 3 year business plan provides a detailed roadmap for St Helens Mind to expand our impact, secure sustainable funding, and increase our presence in the St Helens community.

Financial review

For the year in question St. Helens Mind had an in-year loss of £32,600 (2023-24 surplus £55). For the year in question total income was £94,940 (2023-24: £77,180), an increase from the previous year of £17,760. Annual expenditure amounted to £127,540 (2023-24: £77,125) an increase of £50,415.

This brings the total charitable funds to £46,062 (2023-24: £78,662) of which £34,117 (2023-24: £72,050) is unrestricted.

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.

1. 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.
2. 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.
3. 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.
4. Should reserves fall below the required level the Trustees will consider further fundraising, diversifying funding streams and mitigating risks by reducing costs.
5. 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 6 November 2025 and signed on their behalf by:


Fiona Whistlecroft

Trustee

DATE 6 November 2025

Independent examiner's report to the trustees of St Helens Mind for the year ended 31 March 2025

I report to the trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

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 (FRS102)].

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

Date: 24th November 2025

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

Statement of Financial Activities for the year ended 31 March 2025 including Income and Expenditure Account

2024-25					2023-24		
	Note	Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £
Income and Endowments:							
Donations and legacies	2	9,726	-	9,726	8,675	2,000	10,675
Charitable activities	2 & 3	65,855	19,338	85,193	58,505	8,000	66,505
Investments	2	21	-	21	-	-	-
Total Income		75,602	19,338	94,940	67,180	10,000	77,180
Expenditure:							
Raising Funds		50	-	50	38	-	38
Charitable Activities	4, 5 & 12	113,766	13,724	127,490	63,736	13,351	77,087
Total Expenditure		113,816	13,724	127,540	63,775	13,351	77,125
Net income/(expenditure)		(38,214)	5,614	(32,600)	3,405	(3,351)	55
Transfer between funds	12	282	(282)	-	144	(144)	-
Net Movement in funds		(37,932)	5,332	(32,600)	3,550	(3,495)	55
Reconciliation of Funds							
Total funds brought forward	12	72,049	6,612	78,662	68,500	10,107	78,607
Total Funds carried forward		34,117	11,945	46,062	72,050	6,612	78,662

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Balance Sheet as at 31 March 2025

To 31 March

		2025	2024
	Note	£	£
Fixed Assets			
Tangible fixed assets		9,919	6,099
Total fixed assets		9,919	6,099
Current assets			
Cash at bank and in hand	9	39,003	61,379
Debtors	10	844	13,941
Total current assets		39,847	75,320
Current liabilities			
Creditors			
- Amounts falling due within 1 year	11	3,704	2,757
Net current assets		36,143	72,563
Total net assets		46,062	78,662
Funds of the Charity			
- Unrestricted funds		34,117	72,050
- Restricted funds		11,945	6,612
Total funds		46,062	78,662

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 18 to 29 form an integral part of the financial statements.

Approved by the trustees on ^{6 November 2025} DATE and signed on their behalf by:

Fiona Whistlecroft

Trustee

Fiona Whistlecroft

DATE

6 November 2025

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

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

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

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
Plant and machinery	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

I. 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

2024-25

	Unrestricted Funds £	Restricted Funds £	Total £
Donations and gifts	9,696	-	9,696
Legacies	30	-	30
Total	9,726	-	9,726
Charitable activities			
Befriending Service	59,855	-	59,855
Allotment	6,000	19,338	25,338
Total	65,855	19,338	85,193
Investments			
Bank interest	21	-	21
Total	21	-	21
Total Income	75,602	19,338	94,940

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

3. Analysis of receipts of government grants

	2024-25	2023-24
	£	£
St Helens Council (Befriending Service)	59,855	57,005
Total	59,855	57,005

4. Analysis of expenditure

4.1. Expenditure

	2024-25	2023-24
	£	£
Advertising and promotion	1,019	-
Charitable activities	4,109	987
Bank charges	76	74
Depreciation	2,680	2,024
Freelancers	-	6,660
Insurance	4,649	3,192
Office costs	5,771	229
Other costs	792	-
Professional fees	2,555	3,185
Rent	18,940	18,685
Repairs and equipment maintenance	-	-
Staff costs	67,728	24,337
Room hire	4,326	3,049
Travel costs	2,144	1,249
Volunteer expenses	1,083	1,247
Total	115,872	64,918
Share of support costs (note 5)	2,673	3,624
Share of Governance costs (note 5)	8,945	8,545
Total	127,490	77,087

4.2. Analysis by fund

	2024-25	2023-24
	£	£
Unrestricted Funds	113,766	63,736
Restricted Funds	13,724	13,351
Total	127,490	77,087

For the allocation of support and governance costs, see note 5 & 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

	2024-25	2023-24
	£	£
Telephone	1,979	1,987
Printing and Stationery	694	1,637
Total	2,673	3,624

Basis of allocation is percentage of expenditure

5.2. Governance Costs

	2024-25	2023-24
	£	£
Independent examination	700	700
Accountancy fee	8,245	7,597
Trustee recruitment	-	248
Total	8,945	8,545

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

	2024-25	2023-24
	£	£
Independent examination	700	700
Other Accountancy fee	8,245	7,597
Total	8,945	8,297

7. Employees

7.1. Salary costs

	2024-25	2023-24
	£	£
Salaries and wages	66,592	25,060
Social security costs	77	(1,323)
Pension costs (defined contribution) scheme)	933	355
Freelance Costs	-	6,660
Total	67,602	30,752

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

	2024-25	2023-24
	£	£
Total	4	3

7.3. Key management personnel

	2024-25	2023-24
	£	£
Salaries and wages	43,746	-
Social security costs	4,675	-
Pension costs (defined contribution scheme)	755	-
Total	49,176	-

There are no comparatives for the prior year as the charity had an interim CEO whose costs were partly funded directly by Mind. After this period was completed, the interim CEO was paid on a freelance basis.

8. Tangible fixed assets

8.1. Office Equipment

	IT Equipment	Fixtures, Fittings and Tools	Office Equipment	Total
	£	£	£	£
Cost				
1 April 2024	3,853	-	4,269	8,122
Additions	-	6,500	-	6,500
31 March 2025	3,853	6,500	4,269	14,622
Depreciation				
1 April 2024	1,256	-	767	2,023
Charge in Year	1,284	542	854	2,680
31 March 2025	2,540	542	1,621	4,703
Net book value 1 April				
1 April 2024	2,597	0	3,502	6,099
31 March 2025	1,313	5,958	2,648	9,919

9. Cash at bank and in hand

	2025	2024
	£	£
Current account	8,784	61,074
Savings account	30,021	-
Paypal	-	5
Petty cash	198	300
Total	39,003	61,379

10. Debtors

	2025	2024
	£	£
Accrued income	-	13,573
Prepayments	844	368
Total	844	13,941

11. Creditors and accruals

Analysis of creditors falling due within one year

	2025	2024
	£	£
Accruals	820	700
Trade Creditors	(94)	1,780
Other creditors	2,978	
Total	3,704	2,757

12. Charity Funds

12.1. 2024-25

	Balance at 1 April 2024	Income	Expenditure	Transfer between funds	Balance at 31 March 2025
	£	£	£	£	£
Restricted Funds					
John Moores Foundation	5,563	-	(5,281)	(282)	-
National Lottery Community Fund	-	19,338	(7,493)	-	11,845
Novum Waste	1,050	-	(950)	-	100
Total	6,612	19,338	(13,724)	(282)	11,945
Unrestricted	72,050	75,602	(113,816)	282	34,117
Total Funds	78,662	94,940	(127,540)	-	46,062

12.2. 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 Community Fund	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 Funds	68,500	67,180	(63,775)	144	72,050
Funds	78,607	77,180	(77,125)	-	78,662

12.3. Analysis of net assets between funds

2024-25

	Unrestricted Funds	Restricted Funds	Total 2025
	£		£
Fixed Assets	9,819	100	9,919
Current assets	28,002	11,845	39,847
Current liabilities	(3,704)	-	(3,704)
Total	34,117	11,945	46,062

	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

13. Trustees' remuneration and expenses

The trustees received no remuneration for the performance of their duties. F Whisltecroft received expenses of £127 for the reimbursement of a mobile phone and a leaving present incurred on behalf of the charity (2024: £61). Of this sum she donated £35 back to the charity.

There was one donation made by trustees totalling £35 (2024: £nil)

14. Related party transactions

There were no related party transactions in the financial year ending 31 March 2025 (31 March 2024: none)

15. Donated facilities and services

a. Volunteers

As of March 2025, 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	1,092
Allotment volunteer	6	4	24	1,248
Befriending volunteer	24	1	24	1,248

16. 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.