

NEXT STEPS MENTAL HEALTH RESOURCE CENTRE

England & Wales · Charity number 1149932

Details

Other names	NEXT STEPS
Status	Registered
Legal form	Charitable company
Company number	07570609
Registered	2012-11-27
Register	View on the Charity Commission register

Contact

Address	Next Steps 7 Church Street Norton Malton YO17 9HP
Phone	01653690854
Email	post@nextstepsryedale.co.uk
Website	www.nextstepsryedale.co.uk

Activities

Objects: THE SUPPORT OF PEOPLE WITHIN RYEDALE, NORTH YORKSHIRE WHO HAVE OR HAVE PREVIOUSLY EXPERIENCED MENTAL HEALTH ISSUES AND CARERS AND FAMILIES OF SUCH PERSONS, IN PARTICULAR BUT WITHOUT LIMITATION BY THE PROVISION OF RESOURCE CENTRES OFFERING ASSISTANCE, SUPPORT AND INFORMATION TO SUCH PERSONS OR BY OUTREACH PROJECTS AND ACTIVITIES. TO PROVIDE EMOTIONAL SUPPORT, INFORMATION, GUIDANCE, SIGN-POSTING AND REHABILITATION ACTIVITIES TO ENCOURAGE MENTAL AND PHYSICAL WELLBEING AND TRAINING OPPORTUNITIES TO THOSE PEOPLE WITH MENTAL HEALTH ISSUES AND THEIR CARERS AND FAMILIES.

Activities: Next Steps supports people with mental health problems in Ryedale, North Yorkshire, by providing a drop in centre, activities and outreach projects. Next Steps is governed by Trustees, which includes local professionals and service users. Our objectives are to provide emotional support, information, guidance, sign posting, rehabilitative activities and training opportunities.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Arts/culture/heritage/science, Economic/community Development/employment, Recreation
- **Who:** People With Disabilities, Other Defined Groups

Geography

- **Area of benefit:** LOCAL
- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£274,163	£245,316	-	-
2024-03-31	£290,782	£265,615	-	-
2023-03-31	£223,010	£209,773	-	-
2022-03-31	£243,743	£159,323	-	-
2021-03-31	£208,312	£153,993	-	-

Trustees

Name	Role	Appointed
ALAN GEORGE EVANS	Chair	2002-07-14
Anna Guest		2024-09-26
Christine Carrack		2025-09-17
DAVID BREWSTER		2016-11-26
DINAH ELIZABETH KEAL		2012-11-12
David Evans		2019-09-25
David Standing Marston		2021-10-14
John Mackenzie		2023-12-13
Linda Parker		2021-10-14
Linda Shipley		2024-09-26
alister Duncan		2016-11-26

NEXT STEPS MENTAL HEALTH RESOURCE CENTRE

England & Wales - Charity number 1149932

Accounts



NEXT STEPS MENTAL HEALTH RESOURCE CENTRE

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

COMPANY REGISTRATION NUMBER

07570609

(England & Wales)

CHARITY REGISTRATION NUMBER

1149932

(England & Wales)



PREPARED BY
CHAMPLEYS CHARTERED CERTIFIED ACCOUNTANTS
CHAMPLEYS MEWS, MARKET PLACE, PICKERING
YO18 7AE

Trustees

Alan Evans
Alistair Duncan
Anna Guest
David Brewster
David Marston
David Evans
Dinah Keal
John Mackenzie
Joseph Wade
Linda Parker
Linda Shipley

Secretary

Leisa Burniston

Independent Examiner

Michael Richmond FCCA
Champleys Chartered Certified Accountants
Champleys Mews
Market Place
Pickering
YO18 7AE

Bankers

CAF Bank Ltd
25, Kings Hill Avenue
West Malling
Kent
ME19 4JQ

Barclays Bank PLC
Leicester
LE87 2BB

Registered office and Principal Operating Address

7, Church Street
Norton
Malton
YO17 9HP

The Board of Trustees present the report and accounts for the Company for the year ended 31st March 2025, which also comprises the Director's Report as required by the Companies Act 2006.

The Charity Name, Registration and Area of Operation

Next Steps was set up in 2001 to help local people with mental health problems. The Charity is managed by mental health professional Leisa Burniston, who has over 28 years experience in mental health and social care settings.

The legal name of the Charity is Next Steps Mental Health Resource Centre. The Charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1149932.

Legal Structure of the Charity

The governing document of the Charity is the Memorandum and Articles of Association establishing the Company under company legislation dated 18th March 2011. The Company is Limited by Guarantee.

By operation of law, all trustees and directors have responsibilities under both company (Companies Act 2006) and charity legislation. All the trustees are also directors of the Company.

Trustees

The following persons served as Trustees during the year ended 31st March 2025:

Name	Office	Dates Appointed/Resigned
Alan Evans	Chair	
Alistair Duncan	Vice-Chair	
David Marston	Treasurer	
Anna Guest		Appointed 26th September 2024
David Brewster		
David Evans		
Dinah Keal		
John Mackenzie		
Joseph Wade		Resigned 2nd July 2025
Linda Parker		
Linda Shipley		Appointed 26th September 2024

The Articles of Association govern the appointment and election of directors and trustees. Trustees are selected from service users and local professionals. Nominated trustees are proposed and seconded by the members and Trustees of the Charity. All Trustees shall retire from office together at the Annual General Meeting after the date on which they came into office, but they may be re-elected or re-appointed.

Members of the Management Committee give their time voluntarily and received no benefits from the charity. Any related party transactions and expenses are set out in note 8 of the accounts.

Objects and Activities of the Charity

The support of persons within Ryedale who have, or have previously experienced mental health issues and carers of such persons, in particular, but without limitations by the provision of resource centres offering assistance, support and information to such persons by outreach projects and activities.

Next Steps supports people with mental health problems in Ryedale by providing a drop-in centre, activities and outreach groups in Kirkbymoorside, Helmsley and Pickering. The charity is a user-led organisation and works closely with GPs and the Community Mental Health Teams to ensure that people who are affected by mental health are supported. The ultimate aim is to develop self-confidence for members, improve their work prospects and access to statutory services, help support positive family relationships and prevent loneliness and isolation.

Public Benefit Statement

Throughout the year the Charity Board of Trustees had regard to the guidelines on public benefit as set out by the Charity Commission when exercising powers or duties to which the guidance is relevant.

Chairman's Statement

I am very pleased to report on the Accounts of Next Steps Resource Centre for the financial year ending 31st March 2025, which again shows a sizeable operational surplus in a period of increasing costs and uncertainty. I am also pleased to report that Next Steps has started to improve the existing building following its purchase in March 2024. During the year the Café in Norton maintained its five star hygiene award and increased its turnover.

I know I am repeating myself from previous years but Next Steps does continue to grow and raise its standards annually in providing support and activities to its ever increasing number of members, and the Annual Accounts endorse this. Under the guidance of Leisa Burniston, the Chief Officer, the Charity continues to be proactive in meeting the changing demands and requirements of its service members and of the local communities in which we operate throughout the Ryedale District and its periphery. To Leisa and her dedicated small number of staff, I would like to express mine, and those of my fellow Trustees, our sincere thanks and appreciation for their dedication to work, in sometimes difficult circumstances.

Next Steps exists to make a positive difference to people's lives, especially those with mental health issues, those that are lonely and isolated, and the carers of such people. As Chairman of this Organisation I can see at first hand what our large team of volunteers do in making a difference to people lives and why all the Trustees and our unpaid volunteers give so readily of their time. Without the input and support of all the Trustees and volunteers, Next Steps could not function and develop as it does. To them all I would like to express my gratitude for their hard work and support over the past twelve months.

Risk Management

The Trustees continue to examine the principal areas of the charity's operations to review the major risks which may arise in each area. In the opinion of the executive committee, this review enables such risks to be identified and allows them to be mitigated to an acceptable level in the charity's day to day activities.

Financial Review

The financial position of the charity as at 31st March 2025 as more fully detailed in the accounts, can be summarised as follows:

	2025	2024
	£	£
Income	274,163	290,782
Expenditure	245,316	265,615
Net Surplus/(Deficit)	<u>28,847</u>	<u>25,167</u>
Unrestricted Funds	4,353	36,214
Designated Funds	308,157	236,258
Restricted Funds	<u>20,197</u>	<u>31,388</u>
Total Funds	<u>332,707</u>	<u>303,860</u>

The Annual Accounts for the year show a surplus of £28,847 (2024: £25,167). This is positive result for the Charity which reflects our commitment to providing the best possible organisation for our members. We continue to make improvements to our building in Norton and look forward to the challenge of raising funds for a new extension.

Reserves Policy

The Trustees review the Charity's reserves at least annually, considering current and emerging risks, future commitments, income volatility, and strategic priorities. Maintaining an appropriate level of reserves is essential to the Charity's long-term stability, operational resilience, and ability to respond to changing circumstances. Based on the current level of reserves and planned activity, the Trustees are confident that the Charity remains a going concern.

The Charity holds the following designated reserves:

1 General Provision – £30,000

Set aside to ensure financial resilience in the event that the Charity:

- experiences a temporary reduction or cessation of income (e.g., grants not renewed or delayed),
- faces unexpected costs or operational events (such as urgent repair needs),
- must meet employment-related liabilities including redundancy or extended sickness cover, or
- needs to wind down operations should it no longer be able to operate sustainably.

2 Buildings Provision – £218,157

Designated to reflect the accounting value of the Charity's premises, ensuring continued occupation and long-term security. Ownership of the building enables the Charity to:

- operate from stable and secure premises,
- avoid significant rental or leasing costs, and
- generate income from the café and other activities based on the site.

3 Building Extension Reserve – £60,000

Designated for the planned extension to the Charity's premises. This amount reflects the Trustees' best estimate, at the date of approval of this report, of the funds required for the project in the immediate future. The reserve will be updated as further information becomes available and as the project progresses.

Statement of the Trustees Responsibilities

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011, the Charities Act 2022 and the Charities (Accounts and Reports) Regulations 2008.

The Trustees are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the trustees are required to:

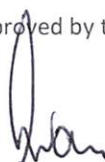
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 2006 and the Charities Act. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small Company Provisions

The report of the directors has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

This report was approved by the board and signed on its behalf by:



Alan Evans - Chair

4 | 12 | 25

Date

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com/>

I report on the accounts of Next Steps Mental Health Resource Centre for the year ended 31st March 2025, which are set out on pages 7 to 18.

Respective Responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of the Independent Examiner's Report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; or
 - to prepare accounts which accord with the accounting records; or
 - concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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. have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Michael Richmond FCCA
Champleys Chartered Certified Accountants
Champleys Mews
Market Place
Pickering
YO18 7AE

3rd December 2025

NEXT STEPS MENTAL HEALTH RESOURCE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2025

	Notes	2025			2024	
		Unrestricted £	Restricted £	Designated £	Total £	
Income						
Donations and Legacies	1	12,178	-	-	12,178	30,383
Charitable Activities	2	115,011	130,601	-	245,612	249,012
Trading Activities	3	13,141	-	-	13,141	5,861
Bank Interest		3,232	-	-	3,232	5,526
Total Income		143,562	130,601	-	274,163	290,782
Expenditure						
Fundraising Costs	4	643	31	-	674	731
Charitable Activities	5	105,486	129,166	-	234,652	253,051
Support and Governance Costs	6	9,152	838	-	9,990	11,833
Total Expenditure		115,281	130,035	-	245,316	265,615
Net Surplus/Deficit		28,281	566	-	28,847	25,167
Reconciliation of Funds						
Total Funds Brought Forward		36,214	31,388	236,258	303,860	278,693
Transfers Between Funds		(60,143)	(11,756)	71,899	-	-
Net Movement in Funds		28,282	565	-	28,847	25,167
Total Funds Carried Forward		4,353	20,197	308,157	332,707	303,860

NEXT STEPS MENTAL HEALTH RESOURCE CENTRE

BALANCE SHEET AS AT 31ST MARCH 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible Assets	9	222,524	207,134
Total Fixed Assets		222,524	207,134
Current Assets			
Debtors	10	4,867	5,100
Cash at Bank and in Hand	11	167,731	135,954
Total Current Assets		172,598	141,054
Liabilities			
Creditors and accruals: amounts falling due within one year	12	62,415	44,328
Net Current Assets/(Liabilities)		62,415	44,328
Total Assets Less Current Liabilities		332,707	303,860
Creditors: amounts falling due after more than one year		-	-
Provisions for Liabilities		-	-
Total Net Assets or Liabilities		332,707	303,860
Funds of the Charity			
Designated Funds		308,157	236,258
Restricted Funds		20,197	31,388
Unrestricted Funds		4,353	36,214
Total Funds	13	332,707	303,860

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by the board of Trustees on _____ and signed on their behalf by:



 Alan Evans - Chair



 David Marston - Treasurer

4/12/25

 Date

04/12/25

 Date

Basis of Preparation

Basis of Accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- the Charities Act 2011

The Charity constitutes a public benefit entity as defined by FRS 102.

Going Concern

The accounts are prepared on a going concern basis.

Change of Accounting Policy and Accounting Estimates

The accounts present a true and fair view and no changes have been made to the accounting policies adopted. No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Material Prior Year Errors

No material prior year error has been identified in the reporting period (3.47 FRS102 SORP).

Accounting Policies - Assets

Fixed Assets - Land and Property

Land and buildings are valued on a cost basis. Buildings are depreciated at 1% per annum on a straight line basis. Land is not depreciated. Where a purchase of land and buildings has been made in the same transaction, and no allocation is available, a best estimate has been made for the apportionment based on available information and the wider commercial property market.

Fixed Assets - Fixtures, Fittings and Equipment

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost and depreciated on a 20% reducing balance basis.

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments.

Stocks and Work In Progress

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value. Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

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.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Accounting Policies - Fund Accounting

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity.

Designated funds are unrestricted funds that are resources set aside for specific purposes at the discretion of the Trustees.

Restricted funds are funds which can only be used for particular restricted purposes within the objects of the Charity. Restrictions are normally specified by the donor.

Accounting Policies - Income

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- it is more likely than not that the trustees will receive the resources
- the monetary value can be measured with sufficient reliability

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual Income and Performance Related Grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Donated Goods, Services and Facilities

Donated goods, services and facilities are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Accounting Policies - Expenditure and Liabilities

Raising Funds

Cost of raising funds comprise those costs associated with attracting voluntary income.

Charitable Activities

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and Support 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.

Grants

Where the Charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Provisions for Liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

Basic Financial Instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

NEXT STEPS MENTAL HEALTH RESOURCE CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025

Notes	2025			2024
	Unrestricted £	Restricted £	Total £	Total £
1 Income from Donations and Legacies				
General Donations	8,015		8,015	23,761
Gift Aid Reclaim	487		487	1,627
Members' Contributions	3,676		3,676	4,995
Total Income from Donations and Legacies	12,178	-	12,178	30,383
2 Income from Charitable Activities				
◦ Café Sales				
Helmsley Café	2,676		2,676	1,944
Kirkby Café	5,516		5,516	6,369
Norton Café	35,379		35,379	34,997
Pickering Café	4,233		4,233	5,019
Rural Café	43		43	-
Total Café Sales	47,847	-	47,847	48,329
◦ Income from Other Charitable Activities				
Beneficiary Holidays and Trips	242	-	242	-
Bettys	10,000	-	10,000	-
Brelms Trust	-	3,333	3,333	5,000
Garfield Weston Foundation	-	5,900	5,900	14,100
Kristina Martin Charitable Trust	5,000	-	5,000	-
National Lottery 2023-24	-	80,000	80,000	20,000
National Lottery Community Fund	-	-	-	64,183
National Lottery Green Guru	-	-	-	-
National Lottery HHH	-	5,800	5,800	4,200
NHS Scarborough and Ryedale CCG	11,386	-	11,386	10,509
Norton Town Council	-	1,250	1,250	-
NYC - Community Collaborator	-	3,750	3,750	11,250
NYC - IT Suite	-	7,549	7,549	-
NYC - Land to Plate	-	5,000	5,000	20,800
NYC - Meals and Vouchers	-	36	36	-
NYC - Resource Centre	18,744	-	18,744	21,360
NYC - Stronger Communities	18,675	-	18,675	-
Other Charitable Grants	850	-	850	1,350
Pickering Town Council	-	-	-	2,500
Ryedale District Council	-	-	-	1,120
Screwfix	-	5,000	5,000	-
SHIC - Carers Plus	-	4,583	4,583	5,000
Sundry Income	267	-	267	212
The Kirkbymoorside Foundation	-	-	-	3,099
Two Ridings - Buildings Work	-	8,400	8,400	-
Two Ridings - Cost of Living	2,000	-	2,000	6,000
Two Ridings - Step Change	-	-	-	10,000
Total Income from Charitable Activities	115,011	130,601	245,612	249,012

NEXT STEPS MENTAL HEALTH RESOURCE CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025

Notes	2025			2024
	Unrestricted £	Restricted £	Total £	Total £
3 Income from Trading Activities				
Fundraising Events	5,381		5,381	3,676
Room Rental	7,760		7,760	2,185
Total Income from Trading Activities	13,141	-	13,141	5,861
4 Expenditure on Fundraising Costs				
Fundraising Fees	-	-	-	490
Other Fundraising Costs	643	31	674	241
Total Expenditure on Fundraising Costs	643	31	674	731
5 Expenditure on Charitable Activities				
Bank and Card Machine Charges	50	-	50	118
Cafés - Cost of Sales	13,637	-	13,637	17,757
Cafés - Equipment	1,332	-	1,332	2,231
Depreciation	2,416	-	2,416	1,464
Member Activities and Christmas Party	1,259	1,643	2,902	3,117
Other Staff Costs	134	300	434	-
Rents	755	7,252	8,007	18,690
Repairs and Refurbishment	4,304	6,624	10,928	1,095
Service Delivery by Partners	-	833	833	834
Sundry	484	394	878	60
Training and CRB Checks - Staff & Volunteers	443	778	1,221	1,499
Travel and Subsistence	671	5,153	5,824	7,027
Utilities	4,773	488	5,261	6,865
Wages and Salaries	75,228	105,701	180,929	192,294
Total Expenditure on Charitable Activities	105,486	129,166	234,652	253,051
6 Expenditure on Support and Governance Costs				
Accountancy - Accounts and IE Report	1,095	-	1,095	985
Insurance	2,419	-	2,419	2,281
Office Costs	5,601	799	6,400	6,702
Professional Fees	37	39	76	1,865
Total Expenditure on Support and Governance Costs	9,152	838	9,990	11,833

Notes	2025			2024
	Unrestricted £	Restricted £	Total £	Total £
7 Expenditure on Wages and Salaries				
Direct Wages	69,665	97,886	167,551	176,036
Employer Pension Contributions	3,323	4,668	7,991	7,681
Employer National Insurance	2,240	3,147	5,387	5,457
Redundancy Payments	-	-	-	3,120
Total Expenditure on Wages and Salaries	75,228	105,701	180,929	192,294

Pension Scheme Details

The Charity operates a defined contribution pension scheme which commenced in November 2016. The pension charge for the year represents contributions payable by the Charity to the scheme and amounted to £7,991 (2024 : £7,681). There were no contributions outstanding at the end of the year.

Number of Employees

The Charity employed an average of 10 employees in the year (2024 : 12).

High Remuneration

No employee received remuneration in excess of £60,000 (2024 : Nil).

8 Trustee Expenses and Related Party Transactions

No trustee received a remuneration for services rendered. No trustee, or anyone connected with a trustee, has a material interest in any of the Charity's transactions.

Trustees are only reimbursed for travel and legitimate expenses incurred on behalf of the Charity.

There were no related party transactions in the year.

9 Fixed Assets

	Freehold Property	Equipment	Total
	£	£	£
Cost			
As at 1st April 2024	207,503	5,428	212,931
Additions	13,223	4,582	17,805
As at 31st March 2025	<u>220,726</u>	<u>10,010</u>	<u>230,736</u>
Depreciation			
As at 1st April 2024	1,245	4,552	5,797
Charge for the Period	1,324	1,091	2,415
As at 31st March 2025	<u>2,569</u>	<u>5,643</u>	<u>8,212</u>
Net Book Value			
As at 1st April 2024	<u>206,258</u>	<u>876</u>	<u>207,134</u>
As at 31st March 2025	<u>218,157</u>	<u>4,367</u>	<u>222,524</u>

10 Debtors

	2025	2024
	£	£
Prepayments	4,167	-
Trade Debtors	700	5,100
Total Debtors	<u>4,867</u>	<u>5,100</u>

11 Cash at Bank and In Hand

Barclays Bank	21,781	10,762
CAF Bank	145,950	125,192
Total Cash at Bank and In Hand	<u>167,731</u>	<u>135,954</u>

12 Creditors and accruals: amounts falling due within one year

Accruals	1,095	3,691
Deferred Income - Performance Related Grants	60,749	38,949
Trade Creditors	571	1,688
Total Creditors and accruals: amounts falling due within one year	<u>62,415</u>	<u>44,328</u>

NEXT STEPS MENTAL HEALTH RESOURCE CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025

13 Breakdown by Fund - Current Year 2025

	B/Fwd	Income	Expenditure	Transfers	C/Fwd
	£	£	£	£	£
Restricted					
Brelms Trust	1,666	3,333	4,991		8
Garfield Weston Foundation	29	5,900	5,855		74
Helmsley Freemasons	1,250				1,250
Localgiving Green Guru Project	500				500
National Lottery	9,199	80,000	83,015		6,184
National Lottery - HHH	1,491	5,800	7,291		-
Norton Town Council	26	1,250	139		1,137
NYCC - Community Collaborator		3,750	1,001		2,749
NYCC - Healthy Living Land to Plate	1,191	5,000	4,639		1,552
NYCC - IT Suite		7,549	7,549		-
NYCC - Meals and Vouchers		36	36		-
Pickering Town Council	1,201				1,201
RDC - Warm and Well	1,120			(1,120)	-
Screwfix		5,000	5,000		-
SHIC Carers Plus	1,274	4,583	5,000		857
The Kirkbymoorside Foundation	2,236			(2,236)	-
Two Ridings - Building Works		8,400		(8,400)	-
Two Ridings - Green Tokens	205		40		165
Two Ridings Step Change	10,000		5,480		4,520
Total Restricted	31,388	130,601	130,036	(11,756)	20,197
Unrestricted	36,214	143,562	115,280	(60,143)	4,353
Designated	236,258			71,899	308,157
2025 Total Funds	303,860	274,162	245,316	-	332,707

NEXT STEPS MENTAL HEALTH RESOURCE CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025

14 Breakdown by Fund - Prior Year 2024

	B/Fwd	Income	Expenditure	Transfers	C/Fwd
	£	£	£	£	£
Restricted					
Brelms Trust	-	5,000	3,334		1,666
Garfield Weston Foundation	4,211	14,100	18,282		29
Helmsley Freemasons	1,250	-	-		1,250
Jack Brunton Charitable Trust	950	-	950		-
Localgiving Green Guru Project	500	-	-		500
National Lottery 2023/24	-	20,000	10,801		9,199
National Lottery Community Fund (2024)	-	57,808	57,808		-
National Lottery - HHH	-	4,200	2,709		1,491
National Lottery - Uplift		6,375	6,375		
Noble Charitable Trust	411	-	411		-
Norton Town Council	646	-	620		26
NYC Community Collaborator	1,076	11,250	12,326		-
NYC Healthy Living Land to Plate	927	20,800	20,536		1,191
Pickering Town Council	896	2,500	2,195		1,201
RDC Warm and Well	210	1,120	210		1,120
SHIC Carers Plus		5,000	3,726		1,274
The Kirkbymoorside Foundation	2,190	3,099	3,053		2,236
Two Ridings - Green Tokens	2,000	-	1,795		205
Two Ridings Step Change	-	10,000	-		10,000
Total Restricted	15,267	161,252	145,131	-	31,388
Unrestricted	41,426	129,530	119,239	(15,503)	36,214
Designated	222,000	-	1,245	15,503	236,258
2024 Total Funds	278,693	290,782	265,615	-	303,860

15 Description of Designated Funds

The designated fund has been set aside to cover the following:

- A general provision of £30,000
- A building reserve of £218,157
- A building extension reserve of £60,000

Further information relating to the designated funds is detailed in the Trustees' Report.

16 Description of Restricted Funds

The restricted funds are to be used for the following purposes:

Donor	Restricted Use
Brelms Trust	Support of green wellbeing warrior role & core costs
Garfield Weston Foundation	Core Funding
Helmsley Freemasons	Men in sheds costs and materials.
Jack Brunton Charitable Trust	Supporting staffing costs for "Wellbeing Warriors" across Ryedale
Localgiving Green Guru Project	Supporting sustainability through allotments and recycling.
National Lottery Community Fund	Expansion and continuation of services
National Lottery Green Guru Project	Allotments and recycling project
National Lottery - HHH	Handbags, hammers and horticulture - to promote allotments and activities.
Noble Charitable Trust	Out of hours support.
Norton Town Council	Out of hours group.
NYC Community Collaborator	Supporting users living with diabetes, anxiety, depression and asthma
NYC Healthy Living Land to Plate	Promoting healthy living and encouraging users to grow their own food
Pickering Town Council	For the Pickering Hub
RDC Warm and Well	Free homemade meals and drinks over winter for those in need due to the rise of the cost of living
SHIC Carers Plus	To develop stronger and less isolated communities through activities.
The Kirkbymoorside Foundation	Funding for two rotovators
Two Ridings - Cost of Living Tokens	Providing hot meals to those struggling due to the financial crisis
Two Ridings - Building Works	To fund costs relating to the new building.
Two Ridings - Green Tokens	Provision of hot meals during the cost-of-living crisis
Two Ridings - Step Change	Supporting kitchen and reporting services

NEXT STEPS MENTAL HEALTH RESOURCE CENTRE

England & Wales - Charity number 1149932

Accounts



NEXT STEPS MENTAL HEALTH RESOURCE CENTRE

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

COMPANY REGISTRATION NUMBER

07570609

(England & Wales)

CHARITY REGISTRATION NUMBER

1149932

(England & Wales)



CHAMPLEYS

CHARTERED CERTIFIED ACCOUNTANTS

CHAMPLEYS MEWS

MARKET PLACE

PICKERING

YO18 7AE

NEXT STEPS MENTAL HEALTH RESOURCE CENTRE
COMPANY INFORMATION AS AT 31ST MARCH 2024

Trustees

Alan Evans
Alistair Duncan
David Marston
David Brewster
David Evans
Dinah Keal
John Mackenzie
Joseph Wade
Linda Parker

Secretary

Leisa Burniston

Independent Examiner

Michael Richmond FCCA
Champleys Chartered Certified Accountants
Champleys Mews
Market Place
Pickering
YO18 7AE

Bankers

CAF Bank Ltd
25, Kings Hill Avenue
West Malling
Kent
ME19 4JQ

Barclays Bank PLC
23, Yorkersgate
Malton
YO17 7AE

Registered office and Principal Operating Address

7, Church Street
Norton
Malton
YO17 9HP

REPORT OF THE TRUSTEES' FOR THE YEAR ENDED 31ST MARCH 2024

The Board of Trustees present the report and accounts for the Company for the year ended 31st March 2024, which also comprises the Director's Report as required by the Companies Act 2006.

The Charity Name, Registration and Area of Operation

Next Steps was set up in 2001 to help local people with mental health problems. The Charity is managed by mental health professional Leisa Burniston, who has over 22 years experience in mental health and social care settings.

The legal name of the Charity is Next Steps Mental Health Resource Centre. The Charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1149932.

Legal Structure of the Charity

The governing document of the Charity is the Memorandum and Articles of Association establishing the Company under company legislation dated 18th March 2011. The Company is Limited by Guarantee.

By operation of law, all trustees and directors have responsibilities under both company (Companies Act 2006) and charity legislation. All the trustees are also directors of the Company.

Trustees

The following persons served as Trustees during the year ended 31st March 2024:

Name	Office	Dates Appointed/Resigned
Alan Evans	Chair	
Alistair Duncan	Vice-Chair	
David Marston	Treasurer	
David Brewster		
David Evans		
David Whitling		Resigned 28th September 2023
Dinah Keal		
Gillian Payne		Resigned 28th September 2023
Jayne Vukelic		Resigned 28th September 2023
John Mackenzie		Appointed 13th December 2023
Joseph Wade		Appointed 27th June 2023
Linda Parker		

The Articles of Association govern the appointment and election of directors and trustees. Trustees are selected from service users and local professionals. Nominated trustees are proposed and seconded by the members and Trustees of the Charity. All Trustees shall retire from office together at the Annual General Meeting after the date on which they came into office, but they may be re-elected or re-appointed.

Members of the Management Committee give their time voluntarily and received no benefits from the charity. Any related party transactions and expenses are set out in note 9 of the accounts.

Objects and Activities of the Charity

The support of persons within Ryedale who have, or have previously experienced mental health issues and carers of such persons, in particular, but without limitations by the provision of resource centres offering assistance, support and information to such persons by outreach projects and activities.

Next Steps supports people with mental health problems in Ryedale by providing a drop-in centre, activities and outreach groups in Kirkbymoorside and Pickering. The charity is a user-led organisation and works closely with GPs and the Community Mental Health Teams to ensure that people who are affected by mental health are supported. The ultimate aim is to develop self-confidence for members, improve their work prospects and access to statutory services, help support positive family relationships and prevent loneliness and isolation.

Public Benefit Statement

Throughout the year the Charity Board of Trustees had regard to the guidelines on public benefit as set out by the Charity Commission when exercising powers or duties to which the guidance is relevant.

Chairman's Statement

I am very pleased to report on the Accounts of the Next Steps Resource Centre for the financial year ending 31st March 2024, which again shows an operational surplus in a period of increasing costs and uncertainty. I am also pleased to report that Next Steps was able to purchase its base in Church Street Norton at the end of March 2024. The Trustees have prudently put monies aside for a number of years for that possibility, and which now gives more certainty of its continued existence. During the year the Café in Norton maintained its five star hygiene award and increased its turnover, and the Allotments had a complete makeover.

I know I am repeating myself from previous years but Next Steps does continue to grow and raise its standards annually in providing support and activities to its ever increasing number of members, and the Annual Accounts endorse this. Under the guidance of Leisa Burniston, the Chief Officer, the Charity continues to be proactive in meeting the changing demands and requirements of its service members and of the local communities in which we operate throughout the Ryedale District and its periphery. To Leisa and her dedicated small number of staff, I would like to express mine, and those of my fellow Trustees, our sincere thanks and appreciation for their dedication to work, in sometimes difficult circumstances.

Next Steps was successful in obtaining a four year extension to its Lottery Funding in 2024 providing support into the towns of Ryedale. This is a good indication that Next Steps is regarded highly by a very large funder such as the Big Lottery, and is an endorsement for other funders. We have now received eleven years continuous funding by the Big Lottery. Next Steps relies on funding for its core services and additional projects from North Yorkshire Council, the Clinical Commissioning Group for North Yorkshire, and various trusts and numerous funding organisations listed later in these Accounts. We are fortunate to have the support of local community organisations such as Town Councils, Lions Clubs, Rotary Clubs and local churches. Without their support both financially and with resources it would be very difficult to continue as we are and to grow. On behalf of Next Steps, I would like to publicly offer my sincere thanks to all for their ongoing support.

Next Steps exists to make a positive difference to people's lives, especially those with mental health issues, those that are lonely and isolated, and the carers of such people. As Chairman of this Organisation I can see at first hand what our large team of volunteers do in making a difference to people lives and why all the Trustees and our unpaid volunteers give so readily of their time. Without the input and support of all the Trustees and volunteers, Next Steps could not function and develop as it does. To them all I would like to express my gratitude for their hard work and support over the past twelve months.

Risk Management

The Trustees continue to examine the principal areas of the charity's operations to review the major risks which may arise in each area. In the opinion of the executive committee, this review enables such risks to be identified and allows them to be mitigated to an acceptable level in the charity's day to day activities.

Financial Review

The financial position of the charity as at 31st March 2024 as more fully detailed in the accounts, can be summarised as follows:

	2024	2023
	£	£
Income	290,782	249,035
Expenditure	265,615	209,773
Net Surplus/(Deficit)	<u>25,167</u>	<u>13,237</u>
Unrestricted Funds	36,214	41,426
Designated Funds	236,258	222,000
Restricted Funds	31,388	15,267
Total Funds	<u>303,860</u>	<u>278,693</u>

The surplus for the year was £25,167. This is considered a positive result for the Charity, and will allow it to secure its future and build on the work it is doing to support mental health in the Ryedale area.

The unrestricted funds have decreased slightly, but this should be viewed in the context that some of the unrestricted funds have been used in order to purchase the Charity's building. The designated funds have increased as a result of purchase of the building, which is now a core asset of the Charity.

Reserves Policy

The Charity aims to hold in the unrestricted fund approximately one quarter of the annual projected expenditure for the forthcoming year. The level of free reserves, that is those unrestricted funds not tied up in premises, designated or reserved funds was £36,214 as at 31st March 2024 (2023 : £41,426). The Charity therefore meets this target.

In addition the Charity holds designated reserves comprising:

A general provision of £30,000 to provide funds should the Charity:

- need endure a period of lower income for example if grant money ceases or is withheld
- be subject to any unexpected events (e.g. an unexpected repair)
- be required to make redundancies or face any other emergencies (e.g. long term sick leave)
- need to wind down if it is no longer able to operate

A buildings provision equal to the accounting value of the premises (£206,258), which enables the Charity to continue to operate from its current premises. The ownership of the premises allows the Charity to:

- continue to operate with long term security
- avoid costly rental or leasing charges
- continue to raise funds from the café located in the premises and other associated operations

The designated reserves policy also provides an opportunity to reserve money for future projects.

The reserve policy is an important part of the Charity's long term survival and ability to adapt to changing circumstances. The Trustees are confident the Charity can continue as a going concern with the current level of reserves.

Statement of the Trustees Responsibilities

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011, the Charities Act 2022 and the Charities (Accounts and Reports) Regulations 2008.

The Trustees are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the trustees are required to:

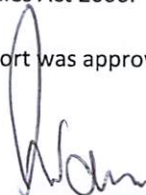
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 2006 and the Charities Act. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small Company Provisions

The report of the directors has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

This report was approved by the board and signed on its behalf by:



Alan Evans - Chair

5 Nov 2024
Date

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2024

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com/>

I report on the accounts of Next Steps Mental Health Resource Centre for the year ended 31st March 2024, which are set out on pages 7 to 18.

Respective Responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of the Independent Examiner's Report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; or
 - to prepare accounts which accord with the accounting records; or
 - concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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. have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Michael Richmond FCCA
Champleys Chartered Certified Accountants
Champleys Mews
Market Place
Pickering
YO18 7AE

31st October 2024

NEXT STEPS MENTAL HEALTH RESOURCE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2024

	Notes	2024			2023	
		Unrestricted £	Restricted £	Designated £	Total £	
Income						
Donations and Legacies	1	30,383	-	-	30,383	13,163
Charitable Activities	2	87,760	161,252	-	249,012	225,550
Trading Activities	3	5,861	-	-	5,861	8,837
Bank Interest		5,526	-	-	5,526	1,485
Total Income		129,530	161,252	-	290,782	249,035
Expenditure						
Fundraising Costs	4	563	168	-	731	102
Charitable Activities	5	109,562	142,244	1,245	253,051	201,764
Support and Governance Costs	6	9,114	2,719	-	11,833	7,907
Total Expenditure		119,239	145,131	1,245	265,615	209,773
Net Surplus/Deficit		10,291	16,121	-	25,167	39,262
Reconciliation of Funds						
Total Funds Brought Forward		41,426	15,267	222,000	278,693	265,456
Transfers Between Funds		(15,503)	-	15,503	-	-
Net Movement in Funds		10,291	16,121	(1,245)	25,167	13,237
Total Funds Carried Forward		36,214	31,388	236,258	303,860	278,693

NEXT STEPS MENTAL HEALTH RESOURCE CENTRE

BALANCE SHEET AS AT 31ST MARCH 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible Assets	9	207,134	1,095
Total Fixed Assets		<u>207,134</u>	<u>1,095</u>
Current Assets			
Debtors	10	5,100	3,056
Cash at Bank and in Hand	11	135,954	339,832
Total Current Assets		<u>141,054</u>	<u>342,888</u>
Liabilities			
Creditors: amounts falling due within one year	12	44,328	65,290
Net Current Assets/(Liabilities)		<u>44,328</u>	<u>65,290</u>
Total Assets Less Current Liabilities		<u>303,860</u>	<u>278,693</u>
Creditors: amounts falling due after more than one year		-	-
Provisions for Liabilities		-	-
Total Net Assets or Liabilities		<u>303,860</u>	<u>278,693</u>
Funds of the Charity			
Designated Funds		236,258	222,000
Restricted Funds		31,388	15,267
Unrestricted Funds		36,214	41,426
Total Funds	13	<u>303,860</u>	<u>278,693</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by the board of Trustees on _____ and signed on their behalf by:



 Alan Evans - Chair



 David Marston - Treasurer

5 Nov 2024

 Date

06/11/24

 Date

Basis of Preparation

Basis of Accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- the Charities Act 2011

The Charity constitutes a public benefit entity as defined by FRS 102.

Going Concern

The accounts are prepared on a going concern basis.

Change of Accounting Policy and Accounting Estimates

The accounts present a true and fair view and no changes have been made to the accounting policies adopted. No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Material Prior Year Errors

No material prior year error has been identified in the reporting period (3.47 FRS102 SORP).

Accounting Policies - Assets

Fixed Assets for use by Charity

These are capitalised if they can be used for more than one year, and cost at least £250. They are valued at cost and depreciated on a 20% reducing balance basis.

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments.

Stocks and Work In Progress

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

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.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Accounting Policies - Fund Accounting

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity.

Designated funds are unrestricted funds that are resources set aside for specific purposes at the discretion of the Trustees.

Restricted funds are funds which can only be used for particular restricted purposes within the objects of the Charity. Restrictions are normally specified by the donor.

Accounting Policies - Income

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- it is more likely than not that the trustees will receive the resources
- the monetary value can be measured with sufficient reliability

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual Income and Performance Related Grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Donated Goods, Services and Facilities

Donated goods, services and facilities are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Accounting Policies - Expenditure and Liabilities

Raising Funds

Cost of raising funds comprise those costs associated with attracting voluntary income.

Charitable Activities

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and Support 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.

Grants

Where the Charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Provisions for Liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

Basic Financial Instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

Notes	2024			2023
	Unrestricted £	Restricted £	Total £	Total £
1 Income from Donations and Legacies				
General Donations	23,761		23,761	8,893
Gift Aid Reclaim	1,627		1,627	346
Members' Contributions	4,995		4,995	3,924
Total Income from Donations and Legacies	30,383	-	30,383	13,163
2 Income from Charitable Activities				
◦ Café Sales				
Helmsley Café	1,944		1,944	505
Kirkby Café	6,369		6,369	5,483
Norton Café	34,997		34,997	28,536
Pickering Café	5,019		5,019	6,001
Total Café Sales	48,329	-	48,329	40,525
◦ Income from Other Charitable Activities				
Brelms Trust	-	5,000	5,000	-
Garfield Weston Foundation	-	14,100	14,100	20,000
Jack Brunton Charitable Trust	-	-	-	2,000
Localgiving Grant	-	-	-	500
Malton and Norton Lions	-	-	-	600
National Lottery 2023-24	-	20,000	20,000	-
National Lottery Community Fund	-	64,183	64,183	61,511
National Lottery Green Guru	-	-	-	9,152
National Lottery HHH	-	4,200	4,200	-
NHS Scarborough and Ryedale CCG	10,509	-	10,509	10,509
Noble Charitable Trust	-	-	-	1,000
Norton Town Council	-	-	-	1,250
NYC - Community Collaborator	-	11,250	11,250	-
NYC - Land to Plate	-	20,800	20,800	-
NYC - Other Grants	-	-	-	17,450
NYC - Resource Centre	21,360	-	21,360	17,487
Other Charitable Grants	1,350	-	1,350	(5,800)
Pickering Town Council	-	2,500	2,500	2,000
Ryedale District Council	-	1,120	1,120	1,120
SHIC - Carers Plus	-	5,000	5,000	-
Sundry Income	212	-	212	957
The Kirkbymoorside Foundation	-	3,099	3,099	2,764
Two Ridings Community Foundation	-	-	-	2,000
Two Ridings - Cost of Living	6,000	-	6,000	-
Two Ridings - Step Change	-	10,000	10,000	-
Total Income from Charitable Activities	87,760	161,252	249,012	225,550

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

Notes	2024			2023
	Unrestricted £	Restricted £	Total £	Total £
3 Income from Trading Activities				
Fundraising Events	3,676		3,676	2,324
Room Rental	2,185		2,185	6,513
Total Income from Trading Activities	5,861	-	5,861	8,837
4 Expenditure on Fundraising Costs				
Fundraising Fees	490	-	490	-
Other Fundraising Costs	73	168	241	102
Total Expenditure on Fundraising Costs	563	168	731	102
5 Expenditure on Charitable Activities				
◦ Café - Cost of Sales				
Kirkby Café	-	-	-	45
Norton Café	15,749	2,008	17,757	11,301
Pickering Café	-	-	-	111
Rural Cafés	-	-	-	16
Total Café Sales	15,749	2,008	17,757	11,473
◦ Other Direct Expenditure				
Bank and Card Machine Charges	118	-	118	-
Cafe Equipment	994	1,237	2,231	1,039
Depreciation	1,464		1,464	1,400
Member Activities and Christmas Party	870	2,247	3,117	8,148
Other Staff Costs	-	-	-	4,560
Rents	5,535	13,155	18,690	18,085
Repairs and Refurbishment	343	752	1,095	4,784
Service Delivery by Partners	-	834	834	10,000
Sundry	60	-	60	187
Training and CRB Checks - Staff & Volunteers	356	1,143	1,499	1,617
Travel and Subsistence	1,488	5,539	7,027	3,520
Utilities	-	6,865	6,865	4,461
Wages and Salaries	7 83,830	108,464	192,294	132,490
Total Expenditure on Charitable Activities	110,807	142,244	253,051	201,764
6 Expenditure on Support and Governance Costs				
Accountancy - Accounts and IE Report	985	-	985	900
Insurance	2,281	-	2,281	1,666
Office Costs	3,983	2,719	6,702	4,924
Professional Fees	1,865	-	1,865	417
Total Expenditure on Support and Governance Costs	9,114	2,719	11,833	7,907

Notes	2024			2023
	Unrestricted £	Restricted £	Total £	Total £
7 Expenditure on Wages and Salaries				
Direct Wages	76,742	99,294	176,036	126,099
Employer Pension Contributions	3,349	4,332	7,681	5,298
Employer National Insurance	2,379	3,078	5,457	1,093
Redundancy Payments	1,360	1,760	3,120	-
Total Expenditure on Wages and Salaries	83,830	108,464	192,294	132,490

Pension Scheme Details

The Charity operates a defined contribution pension scheme which commenced in November 2016. The pension charge for the year represents contributions payable by the Charity to the scheme and amounted to £7,681 (2023 : £5,298). There were no contributions outstanding at the end of the year.

Number of Employees

The Charity employed an average of 12 employees in the year (2023 : 12). The Charity made two employees redundant in the period (2023 : Nil)

High Remuneration

No employee received remuneration in excess of £60,000 (2023 : Nil).

8 Trustee Expenses and Related Party Transactions

No trustee received a remuneration for services rendered. No trustee, or anyone connected with a trustee, has a material interest in any of the Charity's transactions.

Trustees are only reimbursed for travel and legitimate expenses incurred on behalf of the Charity.

There were no related party transactions in the year.

9 Fixed Assets

	Freehold Property	Equipment	Total
	£	£	£
Cost			
As at 1st April 2023	-	5,428	5,428
Additions	207,503	-	207,503
As at 31st March 2024	<u>207,503</u>	<u>5,428</u>	<u>212,931</u>
Depreciation			
As at 1st April 2023	-	4,333	4,333
Charge for the Period	1,245	219	1,464
As at 31st March 2024	<u>1,245</u>	<u>4,552</u>	<u>5,797</u>
Net Book Value			
As at 1st April 2023	<u>-</u>	<u>1,095</u>	<u>1,095</u>
As at 31st March 2024	<u>206,258</u>	<u>876</u>	<u>207,134</u>

Depreciation is charged on a 20% per annum reducing balance basis on all equipment. Buildings are depreciated at 1% per annum on a straight line basis. Land is not depreciated.

	2024 £	2023 £
10 Debtors		
Accrued Income	-	2,309
Prepayments	-	565
Trade Debtors	5,100	182
Total Debtors	<u>5,100</u>	<u>3,056</u>
11 Cash at Bank and In Hand		
Barclays Bank	10,762	100,537
CAF Bank	125,192	239,295
Total Cash at Bank and In Hand	<u>135,954</u>	<u>339,832</u>
12 Creditors: amounts falling due within one year		
Accruals	3,691	3,605
Deferred Income - Performance Related Grants	38,949	60,242
Trade Creditors	1,688	1,443
Total Creditors: amounts falling due within one year	<u>44,328</u>	<u>65,290</u>

13 Breakdown of Funds - Current Year 2024

	B/Fwd	Income	Expenditure	Transfers	C/Fwd
	£	£	£	£	£
Restricted					
Brelms Trust		5,000	3,334		1,666
Garfield Weston Foundation	4,211	14,100	18,282		29
Helmsley Freemasons	1,250				1,250
Jack Brunton Charitable Trust	950		950		-
Localgiving Green Guru Project	500				500
National Lottery 2023/24		20,000	10,801		9,199
National Lottery Community Fund (2024)		57,808	57,808		-
National Lottery - HHH		4,200	2,709		1,491
National Lottery - Uplift		6,375	6,375		-
Noble Charitable Trust	411		411		-
Norton Town Council	646		620		26
NYC Community Collaborator	1,076	11,250	12,326		-
NYC Healthy Living	927	20,800	20,536		1,191
Pickering Town Council	896	2,500	2,195		1,201
RDC Warm and Well	210	1,120	210		1,120
SHIC Carers Plus		5,000	3,726		1,274
The Kirkbymoorside Foundation	2,190	3,099	3,053		2,236
Two Ridings - Cost of Living Tokens	2,000	-	1,795		205
Two Ridings Step Change		10,000			10,000
Total Restricted	15,267	161,252	145,131	-	31,388
Unrestricted	41,426	129,530	119,239	(15,503)	36,214
Designated	222,000	-	1,245	15,503	236,258
2024 Total Funds	278,693	290,782	265,615	-	303,860

14 Breakdown of Funds - Prior Year 2023

	B/Fwd	Income	Expenditure	Transfers	C/Fwd
	£	£	£	£	£
Restricted					
Garfield Weston Foundation	9,966	20,000	25,755		4,211
George Moore Foundation		1,000	1,000		-
Helmsley Freemasons		1,250			1,250
Jack Brunton Charitable Trust		2,000	1,050		950
Kirkby Town Council	1,026		1,026		-
Lloyds Bank	240		240		-
Localgiving Green Guru Project		500			500
Malton and Norton Lions		600	600		-
National Lottery Community Fund (2022)	19,892	38,214	58,106		-
National Lottery Community Fund (2023)		19,672	19,672		-
National Lottery Green Guru Project		9,152	9,152		-
Noble Charitable Trust		1,000	589		411
Norton Town Council		1,250	604		646
NYC Community Collaborator		3,750	2,674		1,076
NYC Food for the Future	2,609		2,609		-
NYC Healthy Living Land to Plate		12,700	11,773		927
NYC Suicide Prevention Fund	4,600		4,600		-
Pickering Town Council	789		789		-
Pickering Town Council (2022 Grant)		2,000	1,104		896
RDC Satellite Hubs	2,500		2,500		-
RDC Warm and Well		1,120	910		210
The Kirkbymoorside Foundation		2,764	574		2,190
Two Ridings - Cost of Living Tokens		2,000			2,000
Two Ridings Meals Fund	728		728		-
Two Ridings re. Arquiva	700		700		-
Total Restricted	43,050	118,972	146,755	-	15,267
Unrestricted	406	94,413	53,393	-	41,426
Designated	222,000	-	-	-	222,000
2023 Total Funds	265,456	213,385	200,148	-	278,693

15 Description of Designated Funds

- The designated fund has been set aside to cover the following:
- A winding down provision including redundancies of £30,000
 - A building reserve of £206,258

16 Description of Restricted Funds

The restricted funds are to be used for the following purposes:

Donor	Restricted Use
Brelms Trust	
Garfield Weston Foundation	Core Funding
George Moore Foundation	Supporting the "Green Guru" project at the allotments and costs of the "Green Guru" worker.
Helmsley Freemasons	Men in sheds costs and materials.
Jack Brunton Charitable Trust	Supporting staffing costs for "Wellbeing Warriors" across Ryedale
Kirkby Town Council	Kirkbymoorside Hub.
Lloyds Bank	Kitchen support.
Localgiving Green Guru Project	Supporting sustainability through allotments and recycling.
Malton and Norton Lions	Supporting costs of the Green Guru worker and horticultural project
National Lottery Community Fund (2022)	Expansion and continuation of services
National Lottery Community Fund (2023)	Expansion and continuation of services
National Lottery Green Guru Project	Allotments and recycling project
National Lottery - HHH	Handbags, hammers and horticulture - to promote allotments and activities.
Noble Charitable Trust	Out of hours support.
Norton Town Council	Out of hours group.
NYC Community Collaborator	Supporting users living with diabetes, anxiety, depression and asthma
NYC Food for the Future	Purchases for healthy eating for members
NYC Healthy Living Land to Plate	Promoting healthy living and encouraging users to grow their own food
NYC Suicide Prevention Fund	Support worker costs
Pickering Town Council	For the Pickering Hub
Pickering Town Council (2022 Grant)	For the Pickering Hub
RDC Satellite Hubs	Rural rents
RDC Warm and Well	Free homemade meals and drinks over winter for those in need due to the rise of the cost of living
SHIC Carers Plus (2023)	To develop stronger and less isolated communities through activities.
The Kirkbymoorside Foundation	Funding for two rotovators
Two Ridings - Arquiva	Salaries re. TV mask advice
Two Ridings - Cost of Living Tokens	Providing hot meals to those struggling due to the financial crisis
Two Ridings - Meals Fund	Kitchen activities for members
Two Ridings - Step Change	Supporting kitchen and reporting services

NEXT STEPS MENTAL HEALTH RESOURCE CENTRE

England & Wales - Charity number 1149932

Accounts

Next Steps Mental Health Resource Centre

(A Company limited by guarantee)

(Charity Registration Number 1149932)

(Registered Company Number 07570609)

Annual Report & Financial Statements for the year ended 31st March 2023

*Tracy Bramley ACMA, CGMA
Charity Accounts Preparation &
Independent Examination*

Next Steps Mental Health Resource Centre

(A Company Charity limited by guarantee)

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Directors' Report (incorporating the Trustees' Annual Report)

For the year ended: 31st March 2023

The Board of Trustees, who are also the directors of the charity for the purposes of company law, present their annual report and financial statements for the year ended 31st March 2023.

Objectives and activities

Summary of the objects of the charity set out in its governing document

The support of persons within Ryedale who have, or have previously experienced mental health issues and carers of such persons, in particular, but without limitations by the provision of resource centres offering assistance, support and information to such persons by outreach projects and activities.

Next Steps was set up in 2001 to help local people with mental health problems. The charity is managed by mental health professional Leisa Burniston, who has over 22 years experience in mental health and social care settings. Next Steps supports people with mental health problems in Ryedale by providing a drop-in centre, activities and outreach groups in Kirkbymoorside and Pickering. The charity is a user-led organisation and works closely with GPs and the Community Mental Health Teams to ensure that people who are affected by mental health are supported. The ultimate aim is to develop self-confidence for members, improve their work prospects and access to statutory services, help support positive family relationships and prevent loneliness and isolation.

Public Benefit

The trustees have had due regard to guidance published by the Charity Commission on public benefit.

Chairman's Statement

I am very pleased to report on the Accounts of Next Steps Resource Centre for the financial year ending 31st March 2023, which again shows an operational surplus in a period of uncertainty with the conclusion of the Pandemic and an inflationary economy. During the period under review, the Charity formed a new group in Helmsley which meets every Friday, a new Land to Plate initiative that encourages service users to grow vegetables and salads on the allotments and then to cook them in a meal, under supervision, a Living Well Programme that provides various courses affecting health and wellbeing, a new photography course in Norton, a new Drawing Group in Pickering, and a new walking group in Pickering. During the year the Café in Norton maintained its five star hygiene award and increased its turnover, and the Allotments had a complete makeover. The Charity also purchased a new Mini Bus during the year in partnership with Ryedale Charities Together.

I know I am repeating myself from previous years but Next Steps does continue to grow and raise its standards annually in providing support and activities to its ever increasing number of service users, and the Annual Accounts endorse this. Under the guidance of Leisa Burniston, the Service Manager, the Charity continues to be proactive in meeting the changing demands and requirements of its service users and of the local communities in which we operate throughout the Ryedale District and its periphery. To Leisa and her dedicated small number of staff, I would like to express mine, and those of my fellow Trustees, our sincere thanks and appreciation for their dedication to work, in sometimes difficult circumstances.

Next Steps was successful in obtaining a two-year extension to its Lottery Funding in 2021 providing support into the towns of Ryedale. This is a good indication that Next Steps is regarded highly by a very large funder such as the Big Lottery, and is an endorsement for other funders. Next Steps has been encouraged to apply for a further two year extension and that was undertaken and submitted in June 2023. Next Steps relies on funding for its core services and additional projects from North Yorkshire Council, the Clinical Commissioning Group for North Yorkshire, and various trusts and numerous funding organisations listed later in these Accounts. We are fortunate to have the support of local community organisations such as Town Councils, Lions Clubs, Rotary Clubs and local churches. Without their support both financially and with resources it would be very difficult to continue as we are and to grow. On behalf of Next Steps, I would like to publicly offer my sincere thanks to all for their ongoing support.

Next Steps exists to make a positive difference to people's lives, especially those with mental health issues, those that are lonely and isolated, and the carers of such people. As Chairman of this Organisation I can see at first hand what our large team of volunteers do in making a difference to people lives and why all the Trustees and our unpaid volunteers give so readily of their time. Without the input and support of all the Trustees and volunteers, Next Steps could not function and develop as it does. To them all I would like to express my gratitude for their hard work and support over the past twelve months.

I look forward to the next twelve months with new projects and challenges. The major one is to acquire the Norton base, 7, Church Street, Norton. In March 2023 Next Steps were informed that the owners of that building were to put the building up for sale at its market value. The Trustees have prudently put monies aside over the past few years for such an eventuality. A bid has been put in the to purchase the building as these Accounts are printed. The current lease with the owners terminates on 16th October 2023.

The following few years are going to be difficult ones financially with high inflation and uncertainty. My concern is also with our service users who will also be experiencing these financial issues. This is going to provide more pressure and concerns but I know our excellent team here at Next Steps will provide whatever support and guidance is necessary to both the Charity and its service users over the long term, and also provide support to our community partners in any way we can.

Achievements and performance

Summary of the main achievements of the charity during the year

During the year the Charity ran a drop in centre in Norton, with additional weekly drop in centres held in Kirkbymoorside and Pickering and, started a new group in Helmsley. These drop in centres provided various activities and support for members which included art sessions, craft groups, men in sheds, walking groups, bingo and games, photography group, music therapy, and healthy food served from the café.

The Charity was successful in obtaining five year Lottery funding and a further two year extension. An additional two year extension has been applied for and the Charity is currently awaiting approval.

Next Steps continues to maintain its five star rating in the national Food Hygiene Scheme administered by North Yorkshire Council. During the year the Charities allotments were given a makeover and a new initiative introduced named 'Land to Plate' which encourages members to grow vegetables and salads, and then to prepare meals from the produce under supervision.

A new Living Well Programme was started during the year to address illness and wellbeing issues which affect members. One of Next Steps volunteers was awarded the Platinum Jubilee Award and later was presented to King Charles during his visit to Malton.

Next Step in partnership with Ryedale Charities Together purchased a mini bus during the year and which helps to provide transport for isolated members.

During the year a new initiative was started with other local charities and community groups called Community One Shops, and which meets monthly in the towns of Ryedale. This group provides an whole range of information and advice on services available in Ryedale to the population.

Financial Review

The results for the year ending 31st March 2023 show an overall surplus in year of £13,237; comprising a surplus of £41,020 on unrestricted funds (before transfers) and a deficit of £27,783 on restricted funds. The surplus on unrestricted funds is largely due to the continuing good stream of donations and members' contributions, increasing cafe sales in all venues and the re-emergence of bank interest.

The deficit shown on restricted funds mainly reflects the timing difference in the spending of grants between years. The restricted funding grants are listed in the note 13 to the accounts, 'Movement of Funds'. No project funds are in deficit at the year end and the surplus balances are planned to be spent in the forthcoming year.

After transfers, the level of free reserves, that is those unrestricted funds not tied up in tangible fixed assets, nor held in designated funds, now stands at **£40,331** at 31st March 2023. The charity aims to hold in the unrestricted general fund approximately one quarter of the annual projected expenditure for the forthcoming year. In addition, the charity holds designated reserves of £222,000, comprising a £30,000 wind down and redundancy provision and a building reserve fund of £192,000.

The trustees are confident that the charity is a going concern and has projected a surplus budget going forward for the forthcoming year.

Plans for the future

Next Steps has been given notice that its Norton Base at 7 Church Street, Norton is to be sold by its owners at market value.

The Trustees of Next Steps has prudently put monies aside over the past few years to purchase a property. The Trustees have put in a bid to purchase 7 Church Street following its advertised sale. If successful the Trustees want to extend the property with a two story extension and have stated a fundraising initiative to finance that extension.

Next Steps have applied for a two year extension to its Lottery funding which will enable the continuation of its outreach work in Pickering, Kirkbymoorside and Helmsley.

The Charity holds annual meeting of its Trustees, Staff, Volunteers and Members to discuss the performance of the organisation and to address what members wish as future events and activities. Any new service or activity will be introduced if possible.

Structure, governance and management

Governing Document Memorandum and Articles of Association

How the charity is constituted Charity, Company limited by guarantee

Trustee selection methods Elected by Members

Trustees are selected from service users and local professionals. Nominated trustees are proposed and seconded by the members and trustees of the charity.

All Trustees shall retire from office together at the end of the annual general meeting next, after the date on which they came into office, but they may be re-elected or re-appointed.

Reference and Administration details

Charity name Next Steps Mental Health Resource Centre

Other names the charity is known by Next Steps

Registered Charity number 1149932

Registered Company number 07570609 (England and Wales)

Charity's principal address (& registered office) 7 Church Street
Norton

Malton
YO17 9HP

Independent Examiner Tracy Bramley ACMA CGMA
Orchard House Accounting
72 Low Moorgate, Rillington
Malton, YO17 8JW

Bankers: CAF Bank Ltd Barclays Bank plc
25 Kings Hill Avenue 23 Yorkersgate
Kings Hill Malton
West Malling, Kent North Yorkshire
ME19 4JQ YO17 7AE

Names of the Directors (Trustees) who manage the charity

Trustee Name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
A G Evans	Chair		
A Duncan	Vice-Chair		
DS Marston	Treasurer		
D E Keal			
G M Payne			
D Whitling			
S Miller		Resigned 31/7/2022	
D Brewster			
D Evans			
J Vukelic			
L Parker			
J Wade		Appointed 27/6/2023	

Service Manager and Company Secretary

L Burniston

Trustee's responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Next Steps Mental Health Resource Centre for the purposes of company law) are responsible for preparing a 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for the year. In preparing the 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 have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue on that basis.

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 to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information

In accordance with company law, as the company's directors, each of the Board of Trustees certify that so far

- There is no relevant information of which the charity's Independent Examiner is unaware;
- As directors of the company, they have taken the necessary steps to be aware of the information, which would be relevant for independent examination purposes and have communicated them to the Independent Examiner.

Exemptions

The trustees have taken advantage of the exemption available to small companies, including the audit exemption (as detailed on the balance sheet)

Declaration

The trustees declare that they have approved the trustees' annual report above.

Signed on behalf of the charity's trustees



A G Evans, Chair

Date 26/9/2023

Independent examiner's report to the trustees of Next Steps Mental Health Resource Centre

I report on the accounts of: **Next Steps Mental Health Resource Centre**
for the year ended: **31 March 2023** which are set out on pages 6 to 16.

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

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

- 1 accounting records were not kept in respect of the Trust as required by section 386 of the Act; or
- 2 the accounts do not accord with those records
- 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.



Tracy Bramley ACMA CGMA
Orchard House Accounting
72 Low Moorgate
Rillington
Malton
North Yorkshire
YO17 8JW

Date: 27/9/23

Next Steps Mental Health Resource Centre
(Charity Registration Number 1149932)

Statement of Financial Activities for the year ended:

31st March 2023

(incorporating Income & Expenditure account)

	Note	Unrestricted funds	Designated funds	Restricted funds	Total 2023	Total 2022
		£	£	£	£	£
Income and endowments from:						
Donations and legacies	3.1	13,163		-	13,163	14,449
Charitable activities	3.2	70,928		128,597	199,525	213,568
Other trading activities	3.3	8,837		-	8,837	5,032
Investments	3.4	1,485		-	1,485	27
Other	3.5	-		-	-	10,667
Total income	3	94,413	-	128,597	223,010	243,743
Expenditure on:						
Raising funds	4.1	102		-	102	3,800
Charitable activities	4.2	53,291		156,380	209,671	155,523
Total expenditure	4	53,393	-	156,380	209,773	159,323
Net income/(expenditure)		41,020	-	(27,783)	13,237	84,420
Transfers between funds		-	-	-	-	-
Net movement in funds		41,020	-	(27,783)	13,237	84,420
Total funds brought forward		406	222,000	43,050	265,456	181,036
Total funds carried forward		41,426	222,000	15,267	278,693	265,456

Next Steps Mental Health Resource Centre
(Charity Registration Number 1149932)

Balance Sheet as at: 31st March 2023

	Note	2023 £	2022 £
Fixed Assets			
Tangible assets	8	1,095	305
Total Fixed Assets		1,095	305
Current Assets			
Debtors	9	3,056	4,293
Cash at bank and in hand	10	339,832	267,457
Total Current Assets		342,888	271,750
Current Liabilities: Amounts falling due within one year			
Creditors and accruals	11	65,290	6,599
Net Current Assets/(Liabilities)		277,598	265,151
Current Liabilities: Amounts falling due after more than one year			
Creditors and accruals	11	-	-
Net Assets/(Liabilities)		278,693	265,456
Funds of the Charity			
Unrestricted Funds - General	13	41,426	406
Unrestricted Funds - Designated		222,000	222,000
Restricted Funds		15,267	43,050
Total Funds Carried Forward		278,693	265,456

The trustees are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors (trustees) acknowledge their responsibilities for:

- i) ensuring the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006; and
- ii) preparing financial statements which give a true and fair view of the state of affairs of the company at the end of each financial year and of its profit and loss 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 company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Statement of Recommended Practice; the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements were approved by the trustees on 13/9/23

and signed on their behalf by:




A G Evans

Chair

Date 26/9/2023

DS Marston

Treasurer

Date 26/9/23

Notes to the accounts for the year ended:

31st March 2023

1 Basis of preparation

1.1 Basis of accounting

The financial statements are prepared under the historical cost convention. These accounts have been prepared in accordance with: the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102); the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

The financial statements have been prepared on a going concern basis.

2 Accounting policies

2.1 Income

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the charity has evidence of entitlement to the resources and receipt is probable.

Government grants

The charity has received government grants in the reporting period.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation. The charity registered for gift aid in 2017/18.

Contractual income and performance related grants

In the case of contractual income and performance related grants, income is only recognised once the charity has provided the specified services or performance related conditions.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the Trustees' Annual Report.

Investment income

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Next Steps Mental Health Resource Centre
(Charity Registration Number 1149932)

Notes to the accounts for the year ended: 31st March 2023

3 Income and endowments

	Unrestricted funds £	Restricted funds £	Total 2023 £	Unrestricted funds £	Restricted funds £	Total 2022 £
3.1 Donations and legacies						
<u>Voluntary Income - donations</u>						
Donations	8,893		8,893	11,529		11,529
Gift Aid reclaim	346		346	173		173
Members' contributions	3,924		3,924	2,747		2,747
	13,163	-	13,163	14,449	-	14,449
3.2 Charitable activities						
<u>Resource Centres and Cafés</u>						
NYC - Resource Centre*	17,487		17,487	17,487		17,487
NYC - other grants*		17,450	17,450		10,750	10,750
NHS Scarborough & Ryedale CCG*	10,509		10,509	10,509		10,509
East Riding of Yorkshire Council*			-		2,500	2,500
Big Lottery Resource Centre			-		40,694	40,694
Ryedale District Council*		1,120	1,120		3,888	3,888
Norton Town Council*		1,250	1,250		1,200	1,200
Malton Town Council*			-	250		250
Pickering Town Council*		2,000	2,000		3,500	3,500
Kirkby Town Council*			-		2,184	2,184
Brelms Trust			-		1,875	1,875
Heritage Lottery Fund			-		10,020	10,020
Garfield Weston Foundation		20,000	20,000		20,000	20,000
Jack Brunton Charitable Trust		2,000	2,000			-
Malton & Norton Lions		600	600			-
Noble Charitable Trust		1,000	1,000			-
RDC (via RSF) One Stop Shop*			-		480	480
National Lottery Community Fund		61,511	61,511		38,214	38,214
National Lottery Community Enablers			-		1,647	1,647
National Lottery Green Guru		9,152	9,152			-
The Two Ridings Community Foundation		2,000	2,000		12,000	12,000
The Albert Hunt Trust			-		3,000	3,000
The Kirkbymoorside Foundation		2,764	2,764			-
Localgiving grant		500	500			-
Other charitable grants	1,450	7,250	8,700	2,050		2,050
Sundry income	957		-			-
Café sales - Norton	28,536		28,536	24,962		24,962
Café sales - Pickering	6,001		6,001	4,519		4,519
Café sales - Kirkby	5,483		5,483	1,707		1,707
Café sales - Helmsley	505		505	114		114
Café sales - Rural			-	18		18
	70,928	128,597	199,525	61,616	151,952	213,568
3.3 Other trading activities						
Fundraising events	2,324		2,324	1,270		1,270
Room rental	6,513		6,513	3,762		3,762
	8,837	-	8,837	5,032	-	5,032
3.4 Investments						
Bank interest received	1,485		1,485	27		27
	1,485	-	1,485	27	-	27
3.5 Other						
Local Restrictions Support grant*			-	2,667		2,667
Restart grant scheme*			-	8,000		8,000
	-	-	-	10,667	-	10,667
Total income	94,413	128,597	223,010	91,791	151,952	243,743

* denotes government grants received this year, totalling £49,816 (2022: £63,415)

Next Steps Mental Health Resource Centre

(Charity Registration Number 1149932)

Notes to the accounts for the year ended:

31st March 2023

4 Expenditure

	Unrestricted funds £	Restricted funds £	Total 2023 £	Unrestricted funds	Restricted funds	Total 2022 £
4.1 Raising funds						
Fundraiser fees			-	3,760		3,760
Fundraiser costs	102		102	40		40
	102	-	102	3,800	-	3,800
4.2 Charitable activities						
<u>Resource Centres and Cafés</u>						
Salaries (including on-costs)	32,998	99,492	132,490	13,784	95,557	109,341
Training & CRB checks - staff & volunteers		1,617	1,617		1,151	1,151
Other staff costs	174	4,386	4,560		3,357	3,357
Café equipment	197	842	1,039	526	820	1,346
Café consumables - Norton	10,962	339	11,301	6,695	467	7,162
Café consumables - Pickering	111		111	8		8
Café consumables - Kirkby	45		45	10		10
Café consumables - Rural cafes	16		16	3		3
Direct project costs (transport/mileage)	8	3,512	3,520	130	1,115	1,245
Member activities & Christmas party	625	7,523	8,148	6	3,003	3,009
Activities equipment			-	23		23
Service delivery by partners		10,000	10,000		-	-
Office costs	1,735	3,189	4,924	873	2,571	3,444
Repairs & refurbishment	1,319	3,465	4,784	1,853	348	2,201
Rents	593	17,492	18,085		16,554	16,554
Utilities		4,461	4,461	1,643	2,015	3,658
Insurance	1,666		1,666	1,264		1,264
Room hire			-			-
Depreciation	1,400		1,400	305		305
Professional fees	1,304	13	1,317	800	120	920
Covid expenses			-	81	203	284
Sundry	138	49	187	238		238
	53,291	156,380	209,671	28,242	127,281	155,523
Total expenditure	53,393	156,380	209,773	32,042	127,281	159,323

Next Steps Mental Health Resource Centre
(Charity Registration Number 1149932)

Notes to the accounts for the year ended:

31st March 2023

5 Fees for examination of the accounts

	2023	2022
	£	£
Independent Examiner's fees for preparation and reporting on the accounts	900	750

6 Staff costs and emoluments

	2023	2022
	£	£
Gross salaries	126,099	104,492
Employers National Insurance	1,093	682
Pension costs (defined contribution scheme)	5,298	4,167
	132,490	109,341
Average number of employees (head count)	13	10

No employee received remuneration in excess of £60,000 (2022: Nil)

The total employee benefits of the key management personnel of the charity were £33,513 (2022: £32,362).

7 Defined contribution pension scheme

The charity operates a defined contribution pension scheme which commenced in November 2016. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £5,298 (2022: £4,167). There were no contributions outstanding at the end of the year.

The employer pension cost is allocated between restricted and unrestricted funds in line with the allocation of the corresponding staff salaries.

8 Fixed assets

	Plant & machinery etc	Total
	£	£
Tangible fixed assets		
Cost or valuation		
At 1st April 2022	3,238	3,238
Additions in year	2,190	2,190
Disposals in year	-	-
At 31st March 2023	5,428	5,428
Depreciation		
	£	£
At 1st April 2022	2,933	2,933
Charge for the year	1,400	1,400
At 31st March 2023	4,333	4,333
Net Book Value		
	£	£
At 31st March 2023	1,095	1,095
At 31st March 2022	305	305

9 Debtors and prepayments

	2023	2022
	£	£
Debtors and prepayments		
Trade debtors	182	435
Prepayments and accrued income	2,874	3,858
	3,056	4,293

Next Steps Mental Health Resource Centre

(Charity Registration Number 1149932)

Notes to the accounts for the year ended:

31st March 2023

10 Cash at bank and in hand	Total 2023	Total 2022
	£	£
CAF Bank	239,295	173,152
Barclays Bank	100,537	94,305
Cash in hand	-	-
	339,832	267,457

11 Creditors and accruals	2023	2022
	£	£
Analysis of creditors falling due within one year		
Trade creditors	1,443	143
Payments received on account for contracts or performance-related grants	60,242	5,249
Accruals	3,605	1,207
	65,290	6,599
Analysis of creditors falling due after more than one year		
Other creditors	-	-

12 Operating lease commitments

The total lease charge recognised as an expense during the year was £10,000 (2022: £10,000). The current lease with the owners terminates on 16th October 2023, hence the total future minimum lease payments are expected to be £5,000.

13 Movement of funds

13.1 Movement of major funds

2023	Balance b/fwd	Incoming resources	Outgoing resources	Transfers	Balance c/fwd
Fund name	£	£	£	£	£
Unrestricted funds (General)	406	94,413	53,393		41,426
	406	94,413	53,393	0	41,426
Designated funds	222,000	-	-	-	222,000
	222,000	-	-	-	222,000
Restricted Funds					
Pickering Town Council	789		789		-
Pickering Town Council 2022	-	2,000	1,104		896
Kirkby Town Council	1,026		1,026		-
Lloyds Bank	240		240		-
Norton Town Council	-	1,250	604		646
Garfield Weston	9,966	20,000	25,755		4,211
Lottery Community Fund 2022	19,892	38,214	58,106		-
Lottery Community Fund 2023	-	19,672	19,672		-
Lottery Green Guru project	-	9,152	9,152		-
Localgiving Green Guru project	-	500			500
NYC Food for the Future	2,609	-	2,609		-
NYC Suicide Prevention Fund	4,600		4,600		-
NYC Community Collaborator	-	3,750	2,674		1,076
NYC Healthy Living Land to Plate	-	12,700	11,773		927
Two Ridings - Cost of living tokens	-	2,000			2,000
George Moore Foundation	-	1,000	1,000		-
Helmsley Freemasons	-	1,250			1,250
Jack Brunton Charitable Trust	-	2,000	1,050		950
Kirkbymoorside Foundation	-	2,764	574		2,190

Next Steps Mental Health Resource Centre

(Charity Registration Number 1149932)

Notes to the accounts for the year ended:

31st March 2023

13.1 Movement of major funds continued....

	Balance b/fwd £	Incoming resources £	Outgoing resources £	Transfers £	Balance c/fwd £
Malton & Norton Lions	-	600	600		-
Noble Charitable Trust	-	1,000	589		411
RDC Satellite Hubs	2,500		2,500		-
RDC Warm & Well	-	1,120	910		210
Two Ridings Meals fund	728		728		-
Two Ridings re Arquiva	700		700		-
	<u>43,050</u>	<u>118,972</u>	<u>146,755</u>	<u>-</u>	<u>15,267</u>
Total Funds	<u>265,456</u>	<u>213,385</u>	<u>200,148</u>	<u>-</u>	<u>278,693</u>

Transfers between funds 2023

From	To	Reason	£ Amount
Unrestricted General	Designated	Transfer to new building reserve	-

2022 Fund Name	Balance b/fwd £	Incoming resources £	Outgoing resources £	Transfers £	Balance c/fwd £
Unrestricted Funds (General)					
General Unrestricted funds	657	91,791	32,042	(60,000)	406
	<u>657</u>	<u>91,791</u>	<u>32,042</u>	<u>(60,000)</u>	<u>406</u>
Designated funds	162,000	-	-	60,000	222,000
	<u>162,000</u>	<u>-</u>	<u>-</u>	<u>60,000</u>	<u>222,000</u>

Restricted Funds

Big Lottery Fund - Resource Centre	2,334	40,694	43,028		-
Pickering Town Council	2,080	3,500	4,791		789
Kirkby Town Council	1,345	2,184	2,503		1,026
Lloyds Bank	240				240
Brelms Trust	208	1,875	2,083		-
Cornfield Flowers Project	1,171	12,520	13,691		-
Norton Town Council	1,200	1,200	2,400		-
Lottery Community Enablers	866	1,647	2,513		-
Lottery Awards 4 All grant	3,859		3,859		-
NYCC Reactivate groups	839		839		-
Evan Cornish Foundation	4,237		4,237		-
Albert Hunt Trust	-	3,000	3,000		-
Garfield Weston	-	20,000	10,034		9,966
Lottery Community Fund	-	38,214	18,322		19,892
NYCC Food for the Future	-	5,000	2,391		2,609
NYCC/RDC One Stop Shop	-	1,230	1,230		-
NYCC Suicide Prevention Fund	-	5,000	400		4,600
RDC Evenings fund	-	650	650		-
RDC Glasswasher fund	-	738	738		-
RDC Satellite Hubs	-	2,500			2,500
Two Ridings Community Foundation	-	10,000	10,000		-
Two Ridings Meals fund	-	1,000	272		728
Two Ridings re Arquiva	-	1,000	300		700
	<u>18,379</u>	<u>151,952</u>	<u>127,281</u>	<u>-</u>	<u>43,050</u>
Total Funds	<u>181,036</u>	<u>243,743</u>	<u>159,323</u>	<u>-</u>	<u>265,456</u>

Next Steps Mental Health Resource Centre

(Charity Registration Number 1149932)

Notes to the accounts for the year ended:

31st March 2023

13.2 Details of Funds Held

Unrestricted Funds (General)

The General fund is unrestricted and available for the general purposes of Next Steps Mental Health Resource Centre.

Designated Funds

The designated fund has been set aside to cover the following:

- a wind down provision including redundancies £30,000
- a New Building reserve £192,000

Restricted Funds

The current restricted funds are to be used for the following purposes:

Funders 2022/23

Pickering Town Council
Kirkby Town Council
Lloyds Bank
Norton Town Council
Garfield Weston Foundation
Lottery Community Fund
Lottery Green Guru project
NYC Food for the Future
NYC Suicide Prevention Fund
NYC Community Collaborator
NYC Healthy Living Land to Plate
Two Ridings - Cost of living tokens
George Moore Foundation

Helmsley Freemasons
Jack Brunton Charitable Trust
Kirkbymoorside Foundation
Malton & Norton Lions
Noble Charitable Trust
RDC Satellite Hubs
RDC Warm & Well

Two Ridings Meals fund
Two Ridings re Arquiva

Restricted Use

Pickering hub
Kirkbymoorside hub
Kitchen Support
Out of Hours group
Core funding
Expansion/Continuation of Services
Allotments & recycling project
Purchases re Healthy Eating (Members)
Support Worker costs
Supporting users 'living with' diabetes, anxiety, depression, asthma
Promoting healthy living, encouraging users to grow their own
Providing hot meals to those struggling due to the financial crisis
Supporting the "Green Guru" project at the allotments and costs of the "Green Guru" worker.
Men in sheds costs and Materials
Supporting staffing costs for "Wellbeing Warriors" across Ryedale
Funding for two Rotavators
Supporting costs of "Green Guru worker and horticultural project"
Out of Hours Support
Rural Rents
Free Homemade Meals/Drinks over winter for those in need due to the rise of the cost of living
Kitchen Activities (Members)
Salaries re TV Mask advice

14 Contingent Liabilities

The charity has no contingent liabilities at 31 March 2023 (2022: None).

NEXT STEPS MENTAL HEALTH RESOURCE CENTRE

England & Wales - Charity number 1149932

Accounts

Next Steps Mental Health Resource Centre

(A Company limited by guarantee)

(Charity Registration Number 1149932)

(Registered Company Number 07570609)

Annual Report & Financial Statements for the year ended 31st March 2022

*Tracy Bramley ACMA, CGMA
Charity Accounts Preparation &
Independent Examination*

Next Steps Mental Health Resource Centre

(A Company Charity limited by guarantee)

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Directors' Report (incorporating the Trustees' Annual Report)

For the year ended:

31st March 2022

The Board of Trustees, who are also the directors of the charity for the purposes of company law, present their annual report and financial statements for the year ended 31st March 2022.

Objectives and activities

Summary of the objects of the charity set out in its governing document

The support of persons within Ryedale who have, or have previously experienced mental health issues and carers of such persons, in particular, but without limitations by the provision of resource centres offering assistance, support and information to such persons by outreach projects and activities.

Next Steps was set up in 2001 to help local people with mental health problems. The charity is managed by mental health professional Leisa Burniston, who has over 22 years experience in mental health and social care settings. Next Steps supports people with mental health problems in Ryedale by providing a drop-in centre, activities and outreach groups in Kirkbymoorside and Pickering. The charity is a user-led organisation and works closely with GPs and the Community Mental Health Teams to ensure that people who are affected by mental health are supported. The ultimate aim is to develop self-confidence for members, improve their work prospects and access to statutory services, help support positive family relationships and prevent loneliness and isolation.

Public Benefit

The trustees have had due regard to guidance published by the Charity Commission on public benefit.

Chairman's Statement

I am very pleased to report on the Accounts of Next Steps Resource Centre for the financial year ending 31st March 2022, which again shows a healthy operational surplus in a period of uncertainty with the Pandemic and inflation. This surplus will allow the Trustees to transfer £60,000 into the New Building Reserve which now stands at £192,000. As I have said previously, Next Steps existing leased property is far too small for purpose now due to ever increasing numbers of service users and the additional activities provided. The Trustees wish to find more suitable accommodation within the Malton and Norton area and to provide more permanency to the Charity. This increase in Reserves is therefore very helpful in our current situation. The financial success of Next Steps was again matched operationally with staff providing support to service users in many different ways due to the pandemic, and the concerns it gave to many recipients.

At the start of the pandemic the Trustees made the decision to keep all staff working and to keep supporting the many service users, and who would now need our support more than ever, but in different ways. This became a very successful and positive decision and enabled the staff to continue their excellent range of support through 2021-2022 with a wide range of personal and social contact. Having talked to numerous service users since, all were extremely complimentary and very thankful on the support provided over that difficult period.

I know I am repeating myself from previous years but Next Steps does continue to grow and raise its standards annually in providing support and activities to its ever increasing number of service users, and the Annual Accounts endorse this. Under the guidance of Leisa Burniston, the Service Manager, the Charity continues to be proactive in meeting the changing demands and requirements of its service users and of the local communities in which we operate throughout the Ryedale District and its periphery. To Leisa and her dedicated small number of staff, I would like to express mine, and those of my fellow Trustees, our sincere thanks and appreciation for their dedication to work, in sometimes difficult circumstances.

Next Steps was successful in obtaining a two-year extension to its Lottery Funding in providing support into the towns of Ryedale. This is a good indication that Next Steps is regarded highly by a very large funder such as the Big Lottery, and is an endorsement for other funders. Next Steps relies on funding for its core services and additional projects from North Yorkshire County Council, the Clinical Commissioning Group for North Yorkshire, Ryedale District Council and various trusts and numerous funding organisations listed later in these Accounts. We are fortunate to have the support of local community organisations such as Town Councils, Lions Clubs, Rotary Clubs and local churches. Without their support both financially and with resources it would be very difficult to continue as we are and to grow. On behalf of Next Steps, I would like to publicly offer my sincere thanks to all for their ongoing support.

Next Steps exists to make a positive difference to people's lives, especially those with mental health issues, those that are lonely and isolated, and the carers of such people. As Chairman of this Organisation I can see at first hand what our large team of volunteers do in making a difference to people lives and why all the Trustees and our unpaid volunteers give so readily of their time. Without the input and support of all the Trustees and volunteers, Next Steps could not function and develop as it does. To them all I would like to express my gratitude for their hard work and support over the past twelve months.

I look forward to the next twelve months with new projects and challenges. One of these is a green project where we intend for Service Users to grow vegetables and salads, in our allotments under guidance, and then for them to prepare the crop for cooking following which they will cook a healthy meal, also under guidance.

The following few years are going to be difficult ones financially with fuel prices going through the roof and inflation in double figures and rising. My concern is also with our service users who will also be experiencing this financial crisis. This is going to provide more pressure and concerns but I know our excellent team here at Next Steps will provide whatever support and guidance is necessary to both the Charity and its service users over the long term, and also provide support to our community partners in any way we can.

Achievements and performance

Summary of the main achievements of the charity during the year

During the year the charity ran a drop in centre in Norton, with additional weekly drop in centres held in Pickering, Kirkbymoorside and Helmsley with various activity groups including; art, crafts, Men in Sheds sessions, walking, music and Bingo for the benefit of its members. Extremely popular post Pandemic is the walking group, held at Kirkbymoorside and catering for all abilities and ages.

Pickering Hub is now open one full day each week through into the evening. These sessions are enjoyed by many locals and a cooked meal is available at tea time, followed by a film or group activity. Our mobile support worker continues to provide a much sought after service to residents throughout Ryedale.

We were successful in gaining funding from the Lottery Community Fund which started in January 2022. This two-year funding will enable us to continue our work throughout Ryedale until December 2023.

We continue to maintain our 5 star rating in the National Food Hygiene Rating Scheme via the environmental health department at Ryedale District Council.

Financial Review

The results for the year ending 31st March 2022 show an overall surplus in year of £84,420; comprising a surplus of £59,749 on unrestricted funds (before transfers) and £24,671 on restricted funds. The surplus on unrestricted funds is largely due to the continuing donations and members' contributions and a trebling of cafe sales compared to the previous year.

The surplus shown on restricted funds mainly reflects the timing difference in the spending of grants between years. The restricted funding grants are listed in the note 13 to the accounts, 'Movement of Funds'. No project funds are in deficit at the year end and the surplus balances are planned to be spent in the forthcoming year.

After transfers, the level of free reserves, that is those unrestricted funds not tied up in tangible fixed assets, nor held in designated funds, stands at £101 at 31st March 2022. The charity aims to hold in the unrestricted general fund approximately one quarter of the annual projected expenditure for the forthcoming year. In addition to the £30,000 wind down and redundancy provision, the trustees continue to build reserves in the designated new building fund, transferring a further £60,000 this year to bring the New Building reserve to £192,000 and cumulative designated reserves to £222,000.

The trustees are confident that the charity is a going concern and has projected a surplus budget going forward for the forthcoming year.

Plans for the future

We plan, in partnership with Ryedale Charities Together to expand the One Stop Shop activities. Local Charities/Organisations support these sessions which allow local residents a single point of contact to access the range of support available in Ryedale. A drop in café is also available and free transport will be provided.

Our Green Guru worker is now busy in the Allotments. We plan in the future to have a 'time out' space' where Members, Staff and invited guests can go and spend time relaxing in the tranquil surroundings.

We are hoping to obtain funding to enable Ryedale Charities Together to purchase a mini-bus. This will enable each charity within the group to have access to it and the running costs will be spread between the group. This is due to the demand on minibuses locally which we struggle to hire due to lack of availability.

Structure, governance and management

Governing Document Memorandum and Articles of Association
How the charity is constituted Charity, Company limited by guarantee
Trustee selection methods Elected by Members

Trustees are selected from service users and local professionals. Nominated trustees are proposed and seconded by the members and trustees of the charity.

All Trustees shall retire from office together at the end of the annual general meeting next, after the date on which they came into office, but they may be re-elected or re-appointed.

Reference and Administration details

Charity name Next Steps Mental Health Resource Centre
Other names the charity is known by Next Steps
Registered Charity number 1149932
Registered Company number 07570609 (England and Wales)
Charity's principal address (& registered office) 7 Church Street
 Norton
 Malton
 YO17 9HP

Independent Examiner Tracy Bramley ACMA CGMA
 Orchard House Accounting
 Orchard House
 72 Low Moorgate
 Rillington, Malton
 YO17 8JW

Bankers: CAF Bank Ltd Barclays Bank plc
 25 Kings Hill Avenue 23 Yorkersgate
 Kings Hill Malton
 West Malling, Kent North Yorkshire
 ME19 4JQ YO17 7AE

Names of the Directors (Trustees) who manage the charity

Trustee Name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
A G Evans	Chair		
A Duncan	Vice-Chair & Acting Treasurer (to 14/10/21)		
DS Marston	Treasurer (from 14/10/21)	Appointed 14/10/2021	
D E Keal			
G M Payne			
D Whitling			
S Miller		Resigned 15/06/2022	
D Brewster			
J Storrs-Fox		Resigned 14/10/2021	
D Evans			
J Vukelic			
L Parker		Appointed 14/10/2021	
Service Manager and Company Secretary			
L Burniston			

Trustee's responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Next Steps Mental Health Resource Centre for the purposes of company law) are responsible for preparing a 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for the year. In preparing the 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 have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue on that basis.

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 to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information

In accordance with company law, as the company's directors, each of the Board of Trustees certify that so far

- There is no relevant information of which the charity's Independent Examiner is unaware;
- As directors of the company, they have taken the necessary steps to be aware of the information, which would be relevant for independent examination purposes and have communicated them to the Independent Examiner.

Exemptions

The trustees have taken advantage of the exemption available to small companies, including the audit exemption (as detailed on the balance sheet)

Declaration

The trustees declare that they have approved the trustees' annual report above.

Signed on behalf of the charity's trustees



.....
A G Evans, Chair

Date 26/10/2022

Independent examiner's report to the trustees of Next Steps Mental Health Resource Centre

I report on the accounts of: **Next Steps Mental Health Resource Centre**
for the year ended: **31 March 2022** which are set out on pages 6 to 16.

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

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

- 1 accounting records were not kept in respect of the Trust as required by section 386 of the Act; or
- 2 the accounts do not accord with those records
- 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.



Tracy Bramley ACMA CGMA
Orchard House Accounting
72 Low Moorgate
Rillington
Malton
North Yorkshire
YO17 8JW

Date: 7/11/22

Next Steps Mental Health Resource Centre
(Charity Registration Number 1149932)

Statement of Financial Activities for the year ended:
(incorporating Income & Expenditure account)

31st March 2022

	Note	Unrestricted funds	Designated funds	Restricted funds	Total 2022	Total 2021
		£	£	£	£	£
Income and endowments from:						
Donations and legacies	3.1	14,449	-	-	14,449	9,901
Charitable activities	3.2	61,616	-	151,952	213,568	191,916
Other trading activities	3.3	5,032	-	-	5,032	6,441
Investments	3.4	27	-	-	27	54
Other	3.5	10,667	-	-	10,667	-
Total income	3	91,791	-	151,952	243,743	208,312
Expenditure on:						
Raising funds	4.1	3,800	-	-	3,800	480
Charitable activities	4.2	28,242	-	127,281	155,523	153,513
Total expenditure	4	32,042	-	127,281	159,323	153,993
Net income/(expenditure)		59,749	-	24,671	84,420	54,319
Transfers between funds		(60,000)	60,000	-	-	-
Net movement in funds		(251)	60,000	24,671	84,420	54,319
Total funds brought forward		657	162,000	18,379	181,036	126,717
Total funds carried forward		406	222,000	43,050	265,456	181,036

Next Steps Mental Health Resource Centre
(Charity Registration Number 1149932)

Balance Sheet as at: 31st March 2022

	Note	2022 £	2021 £
Fixed Assets			
Tangible assets	8	305	-
Total Fixed Assets		<u>305</u>	<u>-</u>
Current Assets			
Debtors	9	4,293	731
Cash at bank and in hand	10	267,457	205,242
Total Current Assets		<u>271,750</u>	<u>205,973</u>
Current Liabilities: Amounts falling due within one year			
Creditors and accruals	11	6,599	24,937
Net Current Assets/(Liabilities)		<u>265,151</u>	<u>181,036</u>
Current Liabilities: Amounts falling due after more than one year			
Creditors and accruals	11	-	-
Net Assets/(Liabilities)		<u>265,456</u>	<u>181,036</u>
Funds of the Charity	13		
Unrestricted Funds - General		406	657
Unrestricted Funds - Designated		222,000	162,000
Restricted Funds		43,050	18,379
Total Funds Carried Forward	13	<u>265,456</u>	<u>181,036</u>

The trustees are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors (trustees) acknowledge their responsibilities for:

- i) ensuring the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006; and
- ii) preparing financial statements which give a true and fair view of the state of affairs of the company at the end of each financial year and of its profit and loss 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 company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Statement of Recommended Practice; the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements were approved by the trustees on

and signed on their behalf by:

A G Evans

Chair

Date

AG Evans
26/10/2022

DS Marston

Treasurer

Date

DS Marston
25/10/22

Next Steps Mental Health Resource Centre
(Charity Registration Number 1149932)

Notes to the accounts for the year ended:

31st March 2022

1 Basis of preparation

1.1 Basis of accounting

The financial statements are prepared under the historical cost convention. These accounts have been prepared in accordance with: the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102); the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

The financial statements have been prepared on a going concern basis.

2 Accounting policies

2.1 Income

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the charity has evidence of entitlement to the resources and receipt is probable.

Government grants

The charity has received government grants in the reporting period.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation. The charity registered for gift aid in 2017/18.

Contractual income and performance related grants

In the case of contractual income and performance related grants, income is only recognised once the charity has provided the specified services or performance related conditions.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the Trustees' Annual Report.

Investment income

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Next Steps Mental Health Resource Centre

(Charity Registration Number 1149932)

Notes to the accounts for the year ended:

31st March 2022

2.2 Expenditure and Liabilities

Raising funds

Cost of raising funds comprise those costs associated with attracting voluntary income.

Charitable activities

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Redundancy cost

The charity made no redundancy payments during the reporting period.

2.3 Assets

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year and cost at least £500 each. They are valued at cost. Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Plant and machinery etc - 50% on cost

One exception to this is the purchase of the new cooker for which the full cost is shown in year to match the restricted grant received.

Taxation

The company is a registered charity and is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds that are resources set aside for specific purposes at the discretion of the trustees.

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

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

Leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Next Steps Mental Health Resource Centre
(Charity Registration Number 1149932)

Notes to the accounts for the year ended: 31st March 2022

3 Income and endowments

	Unrestricted funds £	Restricted funds £	Total 2022 £	Unrestricted funds £	Restricted funds £	Total 2021 £
3.1 Donations and legacies						
<u>Voluntary Income - donations</u>						
Donations	11,529		11,529	9,307		9,307
Gift Aid reclaim	173		173	115		115
Members' contributions	2,747		2,747	479		479
	14,449	-	14,449	9,901	-	9,901
3.2 Charitable activities						
<u>Resource Centres and Cafés</u>						
NYCC - Resource Centre*	17,487		17,487	17,487		17,487
NHS Scarborough & Ryedale CCG*	10,509		10,509	10,509		10,509
East Riding of Yorkshire Council*		2,500	2,500		3,333	3,333
Big Lottery Fund - Resource Centre grant		40,694	40,694		70,527	70,527
Ryedale District Council*		738	738			-
Ryedale District Council - Satellite Hubs*		2,500	2,500		1,250	1,250
Ryedale District Council - Evenings*		650	650		650	650
Ryedale District Council - Covid*			-		4,000	4,000
Norton Town Council*		1,200	1,200		1,200	1,200
Malton Town Council*	250		250			-
Pickering Town Council*		3,500	3,500		2,750	2,750
Kirkby Town Council*		2,184	2,184		1,742	1,742
Lloyds Bank			-		24,918	24,918
Barclays Bank			-	1,235		1,235
Brelms Trust		1,875	1,875		2,500	2,500
Heritage Lottery Fund		10,020	10,020		9,463	9,463
Garfield Weston Foundation		20,000	20,000			-
Charles & Elsie Sykes Trust			-		625	625
Magic Little Grants			-		83	83
Moss Family Fund			-		750	750
NYCC Stronger Communities*		750	750		1,090	1,090
NYCC Food for the Future Fund*		5,000	5,000			-
NYCC Suicide Prevention Fund*		5,000	5,000			-
RDC (via RSF) One Stop Shop*		480	480			-
Prince of Wales Charitable Foundation			-		120	120
Lottery Community Fund		38,214	38,214		833	833
Lottery Community Enablers		1,647	1,647		3,293	3,293
Lottery Awards 4 All			-		7,900	7,900
Evan Cornish Foundation			-		5,000	5,000
Comic relief			-		4,000	4,000
The Two Ridings Community Foundation		12,000	12,000		2,500	2,500
The Wharfedale Foundation			-		2,500	2,500
The Yorkshire Building Society			-		1,000	1,000
The Albert Hunt Trust		3,000	3,000			-
Localgiving grant			-	500		500
Other charitable grants	2,050		2,050			-
Sundry income			-	442		442
Café sales - Norton	24,962		24,962	9,193		9,193
Café sales - Pickering	4,519		4,519	500		500
Café sales - Kirkby	1,707		1,707	23		23
Café sales - Helmsley	114		114			-
Café sales - Rural	18		18			-
	61,616	151,952	213,568	39,889	152,027	191,916
3.3 Other trading activities						
Fundraising events	1,270		1,270	2,418		2,418
Room rental	3,762		3,762	4,023		4,023
	5,032	-	5,032	6,441	-	6,441
3.4 Investments						
Bank interest received	27		27	54		54
	27	-	27	54	-	54
3.5 Other						
Local Restrictions Support grant*	2,667		2,667			-
Restart grant scheme*	8,000		8,000			-
	10,667	-	10,667	-	-	-
Total income	91,791	151,952	243,743	56,285	152,027	208,312

* denotes government grants received this year, totalling £63,415 (2021: £44,011)

Next Steps Mental Health Resource Centre
(Charity Registration Number 1149932)

Notes to the accounts for the year ended:

31st March 2022

4 Expenditure

	Unrestricted funds £	Restricted funds £	Total 2022 £	Unrestricted funds	Restricted funds	Total 2021 £
4.1 Raising funds						
Fundraiser fees	3,760		3,760	280	200	480
Fundraiser costs	40		40			-
	<u>3,800</u>	<u>-</u>	<u>3,800</u>	<u>280</u>	<u>200</u>	<u>480</u>
4.2 Charitable activities						
<u>Resource Centres and Cafés</u>						
Salaries (including on-costs)	13,784	95,557	109,341	4,781	117,595	122,376
Training & CRB checks - staff & volunteers		1,151	1,151	12	993	1,005
Other staff costs		3,357	3,357	1,168	2,547	3,715
Café equipment	526	820	1,346	43	502	545
Café consumables - Norton	6,695	467	7,162	2,754		2,754
Café consumables - Pickering	8		8			-
Café consumables - Kirkby	10		10			-
Café consumables - Rural cafes	3		3			-
Direct project costs (transport/mileage)	130	1,115	1,245		66	66
Member activities & Christmas party	6	3,003	3,009			-
Activities equipment	23		23		1,328	1,328
Office costs	873	2,571	3,444	233	3,010	3,243
Repairs & refurbishment	1,853	348	2,201	554	822	1,376
Rents		16,554	16,554		8,907	8,907
Utilities	1,643	2,015	3,658		2,991	2,991
Insurance	1,264		1,264		1,247	1,247
Room hire			-		2,101	2,101
Depreciation	305		305			-
Professional fees	800	120	920	714		714
Covid expenses	81	203	284		1,085	1,085
Sundry	238		238	60		60
	<u>28,242</u>	<u>127,281</u>	<u>155,523</u>	<u>10,319</u>	<u>143,194</u>	<u>153,513</u>
Total expenditure	<u>32,042</u>	<u>127,281</u>	<u>159,323</u>	<u>10,599</u>	<u>143,394</u>	<u>153,993</u>

Next Steps Mental Health Resource Centre
(Charity Registration Number 1149932)

Notes to the accounts for the year ended:

31st March 2022

5 Fees for examination of the accounts	2022	2021
	£	£
Independent Examiner's fees for reporting on the accounts	<u>750</u>	<u>725</u>

6 Staff costs and emoluments	2022	2021
	£	£
Gross salaries	104,492	116,388
Employers National Insurance	682	1,435
Pension costs (defined contribution scheme)	<u>4,167</u>	<u>4,553</u>
	<u>109,341</u>	<u>122,376</u>
Average number of employees (head count)	<u>10</u>	<u>10</u>

No employee received remuneration in excess of £60,000 (2021: Nil)

The total employee benefits of the key management personnel of the charity were £32,362 (2021: £30,493).

7 Defined contribution pension scheme

The charity operates a defined contribution pension scheme which commenced in November 2016. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £4,167 (2021: £4,553). There were no contributions outstanding at the end of the year.

The employer pension cost is allocated between restricted and unrestricted funds in line with the allocation of the corresponding staff salaries.

8 Fixed assets

Tangible fixed assets	Plant & machinery etc	Total
	£	£
Cost or valuation		
At 1st April 2021	2,628	2,628
Additions in year	610	610
Disposals in year	-	-
At 31st March 2022	<u>3,238</u>	<u>3,238</u>
Depreciation	£	£
At 1st April 2021	2,628	2,628
Charge for the year	305	305
At 31st March 2022	<u>2,933</u>	<u>2,933</u>
Net Book Value	£	£
At 31st March 2022	<u>305</u>	<u>305</u>
At 31st March 2021	<u>-</u>	<u>-</u>

9 Debtors and prepayments

	2022	2021
	£	£
Debtors and prepayments		
Trade debtors	435	435
Prepayments and accrued income	<u>3,858</u>	<u>296</u>
	<u>4,293</u>	<u>731</u>

Next Steps Mental Health Resource Centre

(Charity Registration Number 1149932)

Notes to the accounts for the year ended:

31st March 2022

10 Cash at bank and in hand	Total 2022	Total 2021
	£	£
CAF Bank	173,152	124,647
Barclays Bank	94,305	80,595
Cash in hand	-	-
	267,457	205,242

11 Creditors and accruals	2022	2021
	£	£
Analysis of creditors falling due within one year		
Trade creditors	143	160
Payments received on account for contracts or performance-related grants	5,249	23,764
Accruals	1,207	1,013
	6,599	24,937
Analysis of creditors falling due after more than one year		
Other creditors	-	-

12 Operating lease commitments

The total lease charge recognised as an expense during the year was £10,000 (2021: £8,750 due to 50% saving one quarter due to COVID). The charity is committed to the lease agreement until 17th October 2026, however there are break clauses every 3 years. The total future minimum lease payments are expected to be £10,000 to the following break clause in October 2023.

13 Movement of funds

13.1 Movement of major funds

2022 Fund name	Balance b/fwd	Incoming resources	Outgoing resources	Transfers	Balance c/fwd
	£	£	£	£	£
Unrestricted funds (General)	657	91,791	32,042	(60,000)	406
	657	91,791	32,042	(60,000)	406
Designated funds	162,000	-	-	60,000	222,000
	162,000	-	-	60,000	222,000
Restricted Funds					
Big Lottery Fund - Resource Centre	2,334	40,694	43,028		-
Pickering Town Council	2,080	3,500	4,791		789
Kirkby Town Council	1,345	2,184	2,503		1,026
Lloyds Bank	240				240
Brelms Trust	208	1,875	2,083		-
Cornfield Flowers Project	1,171	12,520	13,691		-
Norton Town Council	1,200	1,200	2,400		-
Lottery Community Enablers	866	1,647	2,513		-
Lottery Awards 4 All grant	3,859		3,859		-
NYCC Reactivate groups	839		839		-
Evan Cornish Foundation	4,237		4,237		-
Albert Hunt Trust	-	3,000	3,000		-
Garfield Weston	-	20,000	10,034		9,966
Lottery Community Fund	-	38,214	18,322		19,892
NYCC Food for the Future	-	5,000	2,391		2,609
NYCC/RDC One Stop Shop	-	1,230	1,230		-
NYCC Suicide Prevention Fund	-	5,000	400		4,600
RDC Evenings fund	-	650	650		-

Next Steps Mental Health Resource Centre

(Charity Registration Number 1149932)

Notes to the accounts for the year ended:

31st March 2022

13.1 Movement of major funds continued....

RDC Glasswasher fund	-	738	738	-
RDC Satellite Hubs	-	2,500		2,500
Two Ridings Community Foundation	-	10,000	10,000	-
Two Ridings Meals fund	-	1,000	272	728
Two Ridings re Arquiva	-	1,000	300	700
	<u>18,379</u>	<u>151,952</u>	<u>127,281</u>	<u>-</u>
Total Funds	<u>181,036</u>	<u>243,743</u>	<u>159,323</u>	<u>-</u>
				<u>43,050</u>

Transfers between funds 2022

From	To	Reason	£ Amount
Unrestricted General	Designated	Transfer to new building reserve	60,000

2021 Fund Name	Balance b/fwd £	Incoming resources £	Outgoing resources £	Transfers £	Balance c/fwd £
Unrestricted Funds (General)					
General Unrestricted funds	6,971	56,285	10,599	(52,000)	657
	<u>6,971</u>	<u>56,285</u>	<u>10,599</u>	<u>(52,000)</u>	<u>657</u>
Designated funds	110,000	-	-	52,000	162,000
	<u>110,000</u>	<u>-</u>	<u>-</u>	<u>52,000</u>	<u>162,000</u>

Restricted Funds

Big Lottery Fund - Resource Centre	640	70,527	68,833		2,334
Ryedale District Council - Evenings	-	650	650		-
Ryedale District Council - Covid	-	4,000	4,000		-
Ryedale District Council - Satellite Hubs	517	1,250	1,767		-
Pickering Town Council	348	2,750	1,018		2,080
Kirkby Town Council	843	1,742	1,240		1,345
Lloyds Bank	232	24,918	24,910		240
Brelms Trust	490	2,500	2,782		208
Cornfield Flowers Project	1,110	12,796	12,735		1,171
Norton Town Council	-	1,200	-		1,200
The Charles & Else Sykes Foundation	1,654	625	2,279		-
Garfield Weston Foundation	1,635	-	1,635		-
Lottery Community Fund	559	833	1,392		-
Lottery Community Enablers	-	3,293	2,427		866
Lottery Awards 4 All grant	-	7,900	4,041		3,859
Magic Little Grants	331	83	414		-
Moss Family Fund	250	750	1,000		-
NYCC Stronger Communities	229	106	335		-
NYCC Reactivate groups	-	984	145		839
Prince of Wales Charitable Trust	908	120	1,028		-
Evan Cornish Foundation	-	5,000	763		4,237
Comic relief	-	4,000	4,000		-
The Two Ridings Community Foundation	-	2,500	2,500		-
The Wharfedale Foundation	-	2,500	2,500		-
The Yorkshire Building Society	-	1,000	1,000		-
	<u>9,746</u>	<u>152,027</u>	<u>143,394</u>	<u>-</u>	<u>18,379</u>
Total Funds	<u>126,717</u>	<u>208,312</u>	<u>153,993</u>	<u>-</u>	<u>181,036</u>

Next Steps Mental Health Resource Centre

(Charity Registration Number 1149932)

Notes to the accounts for the year ended:

31st March 2022

13.2 Details of Funds Held

Unrestricted Funds (General)

The General fund is unrestricted and available for the general purposes of Next Steps Mental Health Resource Centre.

Designated Funds

The designated fund has been set aside to cover the following;

- a wind down provision including redundancies	£30,000
- a New Building reserve	£192,000

Restricted Funds

The current restricted funds are to be used for the following purposes:

Funder	Restricted Use
Big Lottery Fund grant	Increase current service delivery hours and expand services to rural and remote areas of Ryedale
Pickering Town Council	Pickering hub
Kirkby Town Council	Kirkbymoorside hub
Lloyds Bank	Kitchen Support
Brelms Trust	Support Worker
Heritage Lottery Fund	Cornfield Flowers Project
East Riding of Yorkshire Council	Cornfield Flowers Project
Malton Town Council	Craft materials
Norton Town Council	Out of Hours group
Lottery Community Enablers	Covid Costs inc Extra Hours
Lottery Awards 4 All grant	Support Worker
NYCC Reactivate groups	Activities Restart Project
Evan Cornish Foundation	Out of Hours/Weekends
Albert Hunt Trust	Core funding
Garfield Weston Foundation	Core funding
Lottery Community Fund	Expansion/Continuation of Services
NYCC Stronger Communities	One Stop Shop
NYCC Food for the Future	Purchases re Healthy Eating (Members)
NYCC Suicide Prevention Fund	Support Worker costs
RDC Evenings fund	Out of Hours Support
RDC Glasswasher fund	Purchase of Dishwasher
RDC Satellite Hubs	Rural Rents
The Two Ridings Community Foundation	Extra hours re COVID-19
Two Ridings Meals fund	Kitchen Activities (Members)
Two Ridings re Arquiva	Salaries re TV Mask advice

14 Contingent Liabilities

The charity has no contingent liabilities at 31 March 2022 (2021: None).

Next Steps Mental Health Resource Centre

(Charity Registration Number 1149932)

Notes to the accounts for the year ended:

31st March 2022

15 Net assets between funds

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2022
	£	£	£	£
Balances at 31st March 2022				
Fixed assets	305	-	-	305
Current assets	116	222,000	49,634	271,750
Current liabilities	(15)	-	(6,584)	(6,599)
	406	222,000	43,050	265,456
	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2021
	£	£	£	£
Balances at 31st March 2021				
Fixed assets	-	-	-	-
Current assets	1,518	162,000	42,455	205,973
Current liabilities	(861)	-	(24,076)	(24,937)
	657	162,000	18,379	181,036

16 Transactions with trustees and related parties

A payment of £118.80 was made to one trustee for out of pocket expenses in the year (2021: Nil).

There have been no related party transactions in the year.

17 Control

In the opinion of the trustees, no one party controlled the company in the year.

NEXT STEPS MENTAL HEALTH RESOURCE CENTRE

England & Wales - Charity number 1149932

Accounts

Next Steps Mental Health Resource Centre

(A Company limited by guarantee)

(Charity Registration Number 1149932)

(Registered Company Number 07570609)

Annual Report & Financial Statements for the year ended 31st March 2021

*Tracy Bramley ACMA, CGMA
Charity Accounts Preparation &
Independent Examination*

Next Steps Mental Health Resource Centre

(A Company Charity limited by guarantee)

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Directors' Report (incorporating the Trustees' Annual Report)

For the year ended: 31st March 2021

The Board of Trustees, who are also the directors of the charity for the purposes of company law, present their annual report and financial statements for the year ended 31st March 2021.

Objectives and activities

Summary of the objects of the charity set out in its governing document

The support of persons within Ryedale who have, or have previously experienced mental health issues and carers of such persons, in particular, but without limitations by the provision of resource centres offering assistance, support and information to such persons by outreach projects and activities.

Next Steps was set up in 2001 to help local people with mental health problems. The charity is managed by mental health professional Leisa Burniston, who has over 22 years experience in mental health and social care settings. Next Steps supports people with mental health problems in Ryedale by providing a drop-in centre, activities and outreach groups in Kirkbymoorside and Pickering. The charity is a user-led organisation and works closely with GPs and the Community Mental Health Teams to ensure that people who are affected by mental health are supported. The ultimate aim is to develop self-confidence for members, improve their work prospects and access to statutory services, help support positive family relationships and prevent loneliness and isolation.

Public Benefit

The trustees have had due regard to guidance published by the Charity Commission on public benefit.

Chairman's Statement

I am very pleased to report on the Accounts of Next Steps for the financial year ending 31st March 2021 which again shows a significant operational surplus for the period and allowed the Trustees to transfer £52,000 into the New Building Reserve and which now stands at £132,000. With the growing number of members and activities, Next Steps existing leased premises is bursting at the seams and therefore the Trustees wish to find more suitable accommodation, and provide more permanency of the Charity. The financial success was matched again operationally, with Next Steps Trustees deciding in March 2020 to keep all staff working to support its large number of service users by contacting them on a very regular basis, either by telephone, social media, visits outside with social distancing, walking, and generally supporting all of them in the best possible way. This proved to be very successful and ensured all our service users received the support they needed.

Next Steps continues to grow and raise its standards in providing support to its ever increasing number of service users, and in providing additional services and activities for service users to participate in. Under the guidance of its Service Manager, Leisa Burniston, the Organisation continues to be proactive in meeting the changing demands of service users and the local community, especially in the difficult times of the pandemic. It has been very difficult for some service users during lockdowns and some have had deteriorating mental health so regular contact with them was essential. Unfortunately we have lost several to the virus and they are remembered fondly by their friends at Next Steps and by staff. To Leisa and her dedicated small number of staff I would like to express my sincere appreciation for their dedication to work in sometimes difficult circumstances, and especially in the current pandemic.

The development of Next Steps continues with its Big Lottery funding to expand into the rural areas of Ryedale and its periphery and which funding ceases in October 2021. A continuation bid is submitted and we have heard that we have heard recently that we have reached the second stage. In March 2020 the Trustees agreed a Business Plan for Next Steps for the next five years and which includes the proposed acquisition of a new building in the foreseeable future.

Next Steps relies on funding for its core services and additional projects from North Yorkshire County Council, the Clinical Commissioning Group for North Yorkshire, and numerous funding organisations and trusts listed later in these Accounts. We are fortunate also to have the support of local community organisations such as Town Councils, Lions Clubs, Rotary Clubs and local churches. Without their support both financially and in resources, it would be very difficult to continue as we are. On behalf of Next Steps I would like to publicly thank them all for their ongoing support and/or one off donations. Although we have secured Lottery Funding in the past and hopefully ongoing, that funding does not include for our significant core costs and for any additional projects. These have to be annually sourced for Next Steps to continue as we do.

Next Steps exists to make a positive difference to peoples' lives, especially those with some form of mental health issue, those that are lonely and/or isolated, and the carers of such people. As Chairman of this Organisation I can see at first hand the difference it makes to peoples' lives and that is why all the Trustees and our large team of unpaid Volunteers give so readily of their time.

Without the input and support of our volunteers and trustees, Next Steps could not function and develop as it does. To all of them I give my very sincere thanks for their hard work and support over the past twelve difficult months.

I very much look forward to the next financial year knowing that Next Steps has a very dedicated team that will deliver excellent support and services not only to existing service users but to new ones in the vast rural area of Ryedale, and to support our community partners in any way we can. We may have had to change the way we provide these services during the current pandemic but we will do so in the best interests of all our service users until it is safe to do otherwise.

Achievements and performance

Summary of the main achievements of the charity during the year

During the year the charity ran a drop in centre in Norton, with additional weekly drop in centres held in Pickering and Kirkbymoorside. Norton Café is open every day except two per month, with various activity groups including; art, crafts and Men in Sheds sessions, for the benefit of its members. We are also open 2 evenings per week.

We are holding 'pop ups' throughout Ryedale including, Wintringham, Sherburn, Thornton le Dale and more through the Library's and GP Surgeries.

We also have a Mobile Support Worker who is providing a much needed service to people throughout Ryedale which helps with benefits and general support.

The Cornfield Flower Project and its Officer who is bringing nearly extinct flowers back into our rural Ryedale has already found 12 new sites for the seeds to harvest and grow. This is achieved through our groups and volunteers working with local communities to bring these rare flowers back into sight. The project also supports our 6 pre-existing allotments which provide wholesome fruit and vegetables for our community cafes and hubs with its hard working dedicated volunteers.

We provide benefit support for those who are disabled in partnership with DAG/MIND.

During the year, at the Norton Café, we were awarded 5 stars in the National Food Hygiene Rating Scheme, the highest possible. This was awarded from Ryedale Council in recognition of the hard work and dedication of our kitchen Coordinator and her team of hardworking Volunteers.

Financial Review

The results for the year ending 31st March 2021 show an overall surplus in year of £54,319; comprising a surplus of £45,686 on unrestricted funds (before transfers) and £8,633 on restricted funds. Overall, both total income and total expenditure have dropped by approximately £30k compared to the previous year due to the lockdown disruptions to the cafe services and rent and running cost savings. The surplus on unrestricted funds this year reflects the larger proportion of core staff salaries being deployed on COVID work and the generation of new restricted project funding to adapt to the changing current requirements of the charity.

The surplus shown on restricted funds mainly reflects the timing difference in the spending of grants between years. The restricted funding grants are listed in the note 13 to the accounts, 'Movement of Funds'. No project funds are in deficit at the year end and the surplus balances are planned to be spent in the forthcoming year.

After transfers, the level of free reserves, that is those unrestricted funds not tied up in tangible fixed assets, nor held in designated funds, stands at £657 at 31st March 2021. The charity aims to hold in the unrestricted general fund approximately one quarter of the annual projected expenditure for the forthcoming year. In addition to the £30,000 wind down and redundancy provision, the trustees continue to build reserves in the designated fund created last year for a new building, transferring a further £52,000 this year to bring the New Building reserve to £132,000 and cumulative designated reserves to £162,000.

The trustees are confident that the charity is a going concern and has projected a surplus budget going forward for the forthcoming year.

Plans for the future

The development of Next Steps continues with its Big Lottery funding to expand into the rural areas of Ryedale and its periphery and which funding ceases in October 2021. A two-year continuation funding bid has been submitted to The Big Lottery and we have recently found out that we are through to round two.

We plan, in partnership with Ryedale Charities Together and NYCC Stronger Communities to pilot a One Stop Shop in Pickering. Once a month Charities/Organisations will provide a single point of contact for residents to drop in and access a complete range of support available in the Ryedale area. A Drop in cafe will be available to add a welcoming touch and free transport will be available to reduce barriers of attendance.

Structure, governance and management

Governing Document Memorandum and Articles of Association
How the charity is constituted Charity, Company limited by guarantee
Trustee selection methods Elected by Members
 Trustees are selected from service users and local professionals. Nominated trustees are proposed and seconded by the members and trustees of the charity.
 All Trustees shall retire from office together at the end of the annual general meeting next, after the date on which they came into office, but they may be re-elected or re-appointed.

Reference and Administration details

Charity name Next Steps Mental Health Resource Centre
Other names the charity is known by Next Steps
Registered Charity number 1149932
Registered Company number 07570609 (England and Wales)
Charity's principal address (& registered office) 7 Church Street
 Norton
 Malton
 YO17 9HP
Independent Examiner Tracy Bramley ACMA CGMA
 Orchard House Accounting
 Orchard House
 72 Low Moorgate
 Rillington, Malton
 YO17 8JW
Bankers: CAF Bank Ltd Barclays Bank plc
 25 Kings Hill Avenue 23 Yorkersgate
 Kings Hill Malton
 West Malling, Kent North Yorkshire
 ME19 4JQ YO17 7AE

Names of the Directors (Trustees) who manage the charity

Trustee Name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
A G Evans	Chair		
A Duncan	Vice-Chair & Acting Treasurer (from 28/10/20)		
V Worrall	Treasurer (to 28/10/20)	Resigned 28/10/2020	
D E Keal			
G M Payne			
D Whitling			
S Miller			
D Brewster			
J Storrs-Fox			
D Evans			
J Vukelic			
D Marston		Co-opted 17/03/2021	

Service Manager and Company Secretary

L Burniston

Trustee's responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Next Steps Mental Health Resource Centre for the purposes of company law) are responsible for preparing a 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for the year. In preparing the 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 have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue on that basis.

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 to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information

In accordance with company law, as the company's directors, each of the Board of Trustees certify that so far

- There is no relevant information of which the charity's Independent Examiner is unaware;
- As directors of the company, they have taken the necessary steps to be aware of the information, which would be relevant for independent examination purposes and have communicated them to the Independent Examiner.

Exemptions

The trustees have taken advantage of the exemption available to small companies, including the audit exemption (as detailed on the balance sheet)

Declaration

The trustees declare that they have approved the trustees' annual report above.

Signed on behalf of the charity's trustees



.....
A G Evans, Chair

Date 14-10-2021

Independent Examiner's Report

I report on the accounts of: **Next Steps Mental Health Resource Centre**

for the year ended **31st March 2021** which are set out on pages 6 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the "2011 Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention

- 1) which gives me reasonable cause to believe that in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Date: 20/10/21

Tracy Bramley ACMA CGMA
Orchard House Accounting
Orchard House
72 Low Moorgate
Rillington
Malton

Next Steps Mental Health Resource Centre
(Charity Registration Number 1149932)

Statement of Financial Activities for the year ended:

31st March 2021

(incorporating Income & Expenditure account)

	Note	Unrestricted funds	Designated funds	Restricted funds	Total 2021	Total 2020
		£	£	£	£	£
Income and endowments from:						
Donations and legacies	3.1	9,901		-	9,901	19,668
Charitable activities	3.2	39,889		152,027	191,916	207,829
Other trading activities	3.3	6,441		-	6,441	11,298
Investments	3.4	54		-	54	145
Total income	3	56,285	-	152,027	208,312	238,940
Expenditure on:						
Raising funds	4.1	280		200	480	-
Charitable activities	4.2	10,319		143,194	153,513	182,467
Total expenditure	4	10,599	-	143,394	153,993	182,467
Net income/(expenditure)		45,686	-	8,633	54,319	56,473
Transfers between funds		(52,000)	52,000	-	-	-
Net movement in funds		(6,314)	52,000	8,633	54,319	56,473
Total funds brought forward		6,971	110,000	9,746	126,717	70,244
Total funds carried forward		657	162,000	18,379	181,036	126,717

Next Steps Mental Health Resource Centre
(Charity Registration Number 1149932)

Balance Sheet as at: 31st March 2021

	Note	2021 £	2020 £
Fixed Assets			
Tangible assets	8	-	-
Total Fixed Assets		<u>-</u>	<u>-</u>
Current Assets			
Debtors	9	731	1,469
Cash at bank and in hand	10	205,242	164,783
Total Current Assets		<u>205,973</u>	<u>166,252</u>
Current Liabilities: Amounts falling due within one year			
Creditors and accruals	11	(24,937)	(39,535)
Net Current Assets/(Liabilities)		<u>181,036</u>	<u>126,717</u>
Current Liabilities: Amounts falling due after more than one year			
Creditors and accruals	11	-	-
Net Assets/(Liabilities)		<u>181,036</u>	<u>126,717</u>
Funds of the Charity	13		
Unrestricted Funds - General		657	6,971
Unrestricted Funds - Designated		162,000	110,000
Restricted Funds		18,379	9,746
Total Funds Carried Forward	13	<u>181,036</u>	<u>126,717</u>

The trustees are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors (trustees) acknowledge their responsibilities for:

- i) ensuring the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006; and
- ii) preparing financial statements which give a true and fair view of the state of affairs of the company at the end of each financial year and of its profit and loss 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 company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Statement of Recommended Practice; the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements were approved by the trustees on 29/9/21

and signed on their behalf by:

A G Evans
Chair
Date 14/10/2021

A Duncan
Treasurer
Date 29/09/21

Next Steps Mental Health Resource Centre
(Charity Registration Number 1149932)

Notes to the accounts for the year ended:

31st March 2021

1 Basis of preparation

1.1 Basis of accounting

The financial statements are prepared under the historical cost convention. These accounts have been prepared in accordance with: the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102); the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

The financial statements have been prepared on a going concern basis.

2 Accounting policies

2.1 Income

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the charity has evidence of entitlement to the resources and receipt is probable.

Government grants

The charity has received government grants in the reporting period.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation. The charity registered for gift aid in 2017/18.

Contractual income and performance related grants

In the case of contractual income and performance related grants, income is only recognised once the charity has provided the specified services or performance related conditions.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the Trustees' Annual Report.

Investment income

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Next Steps Mental Health Resource Centre
(Charity Registration Number 1149932)

Notes to the accounts for the year ended: 31st March 2021

3 Income and endowments

	Unrestricted funds	Restricted funds	Total 2021	Unrestricted funds	Restricted funds	Total 2020
	£	£	£	£	£	£
3.1 Donations and legacies						
<u>Voluntary Income - donations</u>						
Donations	9,307		9,307	16,244		16,244
Gift Aid reclaim	115		115	237		237
Members' contributions	479		479	3,187		3,187
	9,901	-	9,901	19,668	-	19,668
3.2 Charitable activities						
<u>Resource Centres and Cafés</u>						
NYCC - Resource Centre*	17,487		17,487	17,487		17,487
NHS Scarborough & Ryedale CCG*	10,509		10,509	14,009		14,009
East Riding of Yorkshire Council*		3,333	3,333		3,333	3,333
Big Lottery Fund - Resource Centre grant		70,527	70,527		69,506	69,506
Ryedale District Council*			-		750	750
Ryedale District Council - Satellite Hubs*		1,250	1,250		1,250	1,250
Ryedale District Council - Evenings*		650	650			-
Ryedale District Council - Covid*		4,000	4,000			-
Norton Town Council*		1,200	1,200		1,000	1,000
Pickering Town Council*		2,750	2,750		750	750
Kirkby Town Council*		1,742	1,742		910	910
Lloyds Bank		24,918	24,918		24,429	24,429
Barclays Bank	1,235		1,235	1,000		1,000
Sir George Martin			-		1,560	1,560
Allen Lane Foundation			-		5,678	5,678
Brelms Trust		2,500	2,500		2,500	2,500
Heritage Lottery Fund		9,463	9,463		11,133	11,133
Persimmon Charitable Foundation			-	750		750
Garfield Weston Foundation			-		10,000	10,000
Charles & Elsie Sykes Trust		625	625		1,875	1,875
Magic Little Grants		83	83		417	417
Moss Family Fund		750	750		250	250
NYCC Stronger Communities*		1,090	1,090		529	529
Prince of Wales Charitable Foundation		120	120		1,320	1,320
Lottery Community Fund		833	833		4,167	4,167
Lottery Community Enablers		3,293	3,293			-
Lottery Awards 4 All		7,900	7,900			-
Evan Cornish Foundation		5,000	5,000			-
Comic relief		4,000	4,000			-
The Two Ridings Community Foundation		2,500	2,500			-
The Wharfedale Foundation		2,500	2,500			-
The Yorkshire Building Society		1,000	1,000			-
Localgiving grant	500		500			-
Sundry income	442			5		5
Café sales - Norton	9,193		9,193	25,471		25,471
Café sales - Pickering	500		500	5,984		5,984
Café sales - Kirkby	23		23	798		798
Café sales - Rural			-	968		968
	39,889	152,027	191,916	66,472	141,357	207,829
3.3 Other trading activities						
Fundraising events	2,418		2,418	4,353		4,353
Room rental	4,023		4,023	6,945		6,945
	6,441	-	6,441	11,298	-	11,298
3.4 Investments						
Bank interest received	54		54	145		145
	54	-	54	145	-	145
Total income	56,285	152,027	208,312	97,583	141,357	238,940

* denotes government grants received this year, totalling £44,011 (2020: £40,018)

Next Steps Mental Health Resource Centre
(Charity Registration Number 1149932)

Notes to the accounts for the year ended:

31st March 2021

4 Expenditure

	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds	Restricted funds	Total 2020 £
4.1 Raising funds						
Fundraiser fees	280	200	480			-
Fundraiser costs			-			-
	<u>280</u>	<u>200</u>	<u>480</u>	<u>-</u>	<u>-</u>	<u>-</u>
4.2 Charitable activities						
<u>Resource Centres and Cafés</u>						
Salaries	4,781	117,595	122,376	28,308	96,310	124,618
Training & CRB checks - staff & volunteers	12	993	1,005		2,041	2,041
Staff gifts/expenses/car allowance	1,168	2,547	3,715	90	3,153	3,243
Café equipment	43	502	545	559	5	564
Café consumables - Norton	2,754		2,754	7,295		7,295
Café consumables - Pickering			-	2,559		2,559
Café consumables - Kirkby			-	427		427
Café consumables - Rural cafes			-	63	67	130
Direct project costs (transport/mileage)		66	66		4,264	4,264
Member activities & Christmas party			-	540	5,430	5,970
Activities equipment		1,328	1,328			-
Office costs	233	3,010	3,243	1,486	2,786	4,272
Repairs & refurbishment	554	822	1,376	1,215	130	1,345
Rents		8,907	8,907	1,004	15,928	16,932
Utilities		2,991	2,991	1,235	3,138	4,373
Insurance		1,247	1,247	1,218		1,218
Room hire		2,101	2,101		2,160	2,160
Professional fees			-		212	212
Independent examination	714		714	650		650
Covid expenses		1,085	1,085			-
Sundry	60		60	154	40	194
	<u>10,319</u>	<u>143,194</u>	<u>153,513</u>	<u>46,803</u>	<u>135,664</u>	<u>182,467</u>
Total expenditure	<u>10,599</u>	<u>143,394</u>	<u>153,993</u>	<u>46,803</u>	<u>135,664</u>	<u>182,467</u>

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Notes to the accounts for the year ended:

31st March 2021

5 Fees for examination of the accounts

	2021	2020
	£	£
Independent Examiner's fees for reporting on the accounts	675	650

6 Staff costs and emoluments

	2021	2020
	£	£
Gross salaries	116,388	117,395
Employers National Insurance	1,435	2,638
Pension costs (defined contribution scheme)	4,553	4,585
	122,376	124,618
 Average number of employees (head count)	10	10

No employee received remuneration in excess of £60,000 (2020: Nil)

The total employee benefits of the key management personnel of the charity were £30,493 (2020: £31,134).

7 Defined contribution pension scheme

The charity operates a defined contribution pension scheme which commenced in November 2016. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £4,553 (2020: £4,585). There were no contributions outstanding at the end of the year.

The employer pension cost is allocated between restricted and unrestricted funds in line with the allocation of the corresponding staff salaries.

8 Fixed assets

	Plant & machinery etc	Total
	£	£
Tangible fixed assets		
Cost or valuation		
At 1st April 2020	2,628	2,628
Additions in year	-	-
Disposals in year	-	-
At 31st March 2021	2,628	2,628
Depreciation	£	£
At 1st April 2020	2,628	2,628
Charge for the year	-	-
At 31st March 2021	2,628	2,628
Net Book Value	£	£
At 31st March 2021	-	-
At 31st March 2020	-	-

9 Debtors and prepayments

	2021	2020
	£	£
Debtors and prepayments		
Trade debtors	435	840
Prepayments and accrued income	296	629
	731	1,469

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31st March 2021

10 Cash at bank and in hand	Total 2021	Total 2020
	£	£
CAF Bank	124,647	89,979
Barclays Bank	80,595	74,804
Cash in hand	-	-
	<u>205,242</u>	<u>164,783</u>

11 Creditors and accruals	2021	2020
	£	£
Analysis of creditors falling due within one year		
Trade creditors	160	1,244
Payments received on account for contracts or performance-related grants	23,764	37,106
Accruals	1,013	1,185
	<u>24,937</u>	<u>39,535</u>
Analysis of creditors falling due after more than one year		
Other creditors	-	-

12 Operating lease commitments

The total lease charge recognised as an expense during the year was £8,750 (2020: £10,000) due to 50% saving one quarter due to COVID. The charity is committed to the lease agreement until 17th October 2026, however there are break clauses every 3 years. The total future minimum lease payments are expected to be £20,000 to the following break clause in October 2023.

13 Movement of funds

13.1 Movement of major funds

2021 Fund name	Balance b/fwd £	Incoming resources £	Outgoing resources £	Transfers £	Balance c/fwd £
Unrestricted funds (General)	6,971	56,285	10,599	(52,000)	657
	<u>6,971</u>	<u>56,285</u>	<u>10,599</u>	<u>(52,000)</u>	<u>657</u>
Designated funds	110,000	-	-	52,000	162,000
	<u>110,000</u>	<u>-</u>	<u>-</u>	<u>52,000</u>	<u>162,000</u>
Restricted Funds					
Big Lottery Fund - Resource Centre	640	70,527	68,833		2,334
Ryedale District Council - Evenings	-	650	650		-
Ryedale District Council - Covid	-	4,000	4,000		-
Ryedale District Council - Satellite Hubs	517	1,250	1,767		-
Pickering Town Council	348	2,750	1,018		2,080
Kirkby Town Council	843	1,742	1,240		1,345
Lloyds Bank	232	24,918	24,910		240
Brelms Trust	490	2,500	2,782		208
Cornfield Flowers Project	1,110	12,796	12,735		1,171
Norton Town Council	-	1,200	-		1,200
The Charles & Else Sykes Foundation	1,654	625	2,279		-
Garfield Weston Foundation	1,635	-	1,635		-
Lottery Community Fund	559	833	1,392		-
Lottery Community Enablers	-	3,293	2,427		866
Lottery Awards 4 All grant	-	7,900	4,041		3,859
Magic Little Grants	331	83	414		-
Moss Family Fund	250	750	1,000		-
NYCC Stronger Communities	229	106	335		-
NYCC Reactivate groups	-	984	145		839
Prince of Wales Charitable Trust	908	120	1,028		-
Evan Cornish Foundation	-	5,000	763		4,237

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Notes to the accounts for the year ended:

31st March 2021

13.1 Movement of major funds continued....

Fund name	Balance b/fwd £	Incoming resources £	Outgoing resources £	Transfers £	Balance c/fwd £
Comic relief	-	4,000	4,000		-
The Two Ridings Community Foundation	-	2,500	2,500		-
The Wharfedale Foundation	-	2,500	2,500		-
The Yorkshire Building Society	-	1,000	1,000		-
	<u>9,746</u>	<u>152,027</u>	<u>143,394</u>	<u>-</u>	<u>18,379</u>
Total Funds	<u>126,717</u>	<u>208,312</u>	<u>153,993</u>	<u>-</u>	<u>181,036</u>

Transfers between funds

From	To	Reason	£ Amount
Unrestricted	Designated	To increase the New Building Reserve	52,000
General			

2020 Fund Name	Balance b/fwd £	Incoming resources £	Outgoing resources £	Transfers £	Balance c/fwd £
Unrestricted Funds (General)					
General Unrestricted funds	16,191	97,583	46,803	(60,000)	6,971
	<u>16,191</u>	<u>97,583</u>	<u>46,803</u>	<u>(60,000)</u>	<u>6,971</u>
Designated funds	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>60,000</u>	<u>110,000</u>
	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>60,000</u>	<u>110,000</u>
Restricted Funds					
Big Lottery Fund - Resource Centre	151	69,506	69,017		640
Ryedale District Council	750	750	1,500		-
Pickering Town Council	409	750	811		348
Kirkby Town Council	706	910	773		843
Lloyds Bank	237	24,429	24,434		232
Allen Lane Foundation	-	5,678	5,678		-
Brelms Trust	190	2,500	2,200		490
Cornfield Flowers Project	94	14,466	13,450		1,110
Malton Town Council	173	-	173		-
Norton Town Council	949	1,000	1,949		-
Sir George Martin	394	1,560	1,954		-
The Charles & Else Sykes Foundation	-	1,875	221		1,654
Garfield Weston Foundation	-	10,000	8,365		1,635
Lottery Community Fund	-	4,167	3,608		559
Magic Little Grants	-	417	86		331
Moss Family Fund	-	250			250
NYCC Stronger Communities	-	529	300		229
Prince of Wales Charitable Trust	-	1,320	412		908
RDC Satellite Hubs	-	1,250	733		517
	<u>4,053</u>	<u>141,357</u>	<u>135,664</u>	<u>-</u>	<u>9,746</u>
Total Funds	<u>70,244</u>	<u>238,940</u>	<u>182,467</u>	<u>-</u>	<u>126,717</u>

Next Steps Mental Health Resource Centre

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Notes to the accounts for the year ended:

31st March 2021

13.2 Details of Funds Held

Unrestricted Funds (General)

The General fund is unrestricted and available for the general purposes of Next Steps Mental Health Resource Centre.

Designated Funds

The designated fund has been set aside to cover the following;

- a wind down provision including redundancies	£30,000
- a New Building reserve	£132,000

Restricted Funds

The current restricted funds are to be used for the following purposes:

Funder	Restricted Use
Big Lottery Fund grant	Increase current service delivery hours and expand services to rural and remote areas of Ryedale
Ryedale District Council	Pickering Outreach
Pickering Town Council	Pickering hub
Kirkby Town Council	Kirkbymoorside hub
Lloyds Bank	Skills Scheme
Allen Lane Foundation	Worker
Brelms Trust	Worker
Heritage Lottery Fund	Cornfield Flowers Project
East Riding of Yorkshire Council	Cornfield Flowers Project
Malton Town Council	Craft materials
Norton Town Council	Out of Hours group
Sir George Martin	Craft Worker
The Charles & Else Sykes Foundation	Outreach work
Garfield Weston Foundation	Out of Hours provision and help with utilities
Lottery Community Fund	Out of Hours funding
Magic Little Grants	Walking Group funding
Moss Family Fund	Support Worker funding
NYCC Stronger Communities	Music Therapy
Prince of Wales Charitable Trust	Men in Sheds funding
RDC Satellite Hubs	Rural Rents
NYCC Reactivate groups	Activities Restart Project
Evan Cornish Foundation	Out of Hours/Weekends
Comic relief	Wellbeing Warrior
The Two Ridings Community Foundation	Extra hours re COVID-19
The Wharfedale Foundation	Wellbeing Warrior
The Yorkshire Building Society	Craft Materials

14 Contingent Liabilities

The charity has no contingent liabilities at 31 March 2021 (2020: None).

Next Steps Mental Health Resource Centre
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Notes to the accounts for the year ended:

31st March 2021

15 Net assets between funds

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2021
	£	£	£	£
Balances at 31st March 2021				
Fixed assets	-		-	-
Current assets	1,518	162,000	42,455	205,973
Current liabilities	(861)	-	(24,076)	(24,937)
	657	162,000	18,379	181,036
Balances at 31st March 2020				
Fixed assets	-		-	-
Current assets	23,457	110,000	32,795	166,252
Current liabilities	(16,486)		(23,049)	(39,535)
	6,971	110,000	9,746	126,717

16 Transactions with trustees and related parties

There were no trustee expenses in the year (2020: Nil).

There have been no related party transactions in the year.

17 Control

In the opinion of the trustees, no one party controlled the company in the year.