

MIND IN HARROGATE DISTRICT

England & Wales · Charity number 1151271

Details

Other names	HARROGATE MIND
Status	Registered
Legal form	CIO
Registered	2013-03-18
Register	View on the Charity Commission register

Contact

Address	The Acorn Centre 101a Station Parade Harrogate North Yorkshire HG1 1HB
Phone	01423503335
Email	office@mindinharrogate.org.uk
Website	www.mindinharrogate.org.uk

Activities

Objects: (A) TO PROMOTE THE PRESERVATION OF GOOD MENTAL HEALTH AND TO ASSIST IN RELIEVING AND REHABILITATING PERSONS SUFFERING FROM MENTAL DISORDER OR CONDITIONS OF EMOTIONAL OR MENTAL DISTRESS REQUIRING ADVICE OR TREATMENT; AND(B) TO PROMOTE THE STUDY OF AND RESEARCH INTO MENTAL HEALTH DISORDER AND EMOTIONAL OR MENTAL DISTRESS AND TO OBTAIN AND MAKE RECORDS OF AND DISSEMINATE TO THE PUBLIC THE USEFUL RESULTS OF SUCH RESEARCH AND TO EDUCATE THE PUBLIC IN MATTERS RELATING TO MENTAL HEALTH.

Activities: Our vision is that all people in Harrogate District have the best mental health they can and that no one should have to face mental health issues alone. We provide a range of community based mental health support from The Acorn Centre in Harrogate and also at outreach locations across the wider Harrogate District.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Defined Groups, The General Public/mankind

Geography

- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£443,118	£419,543	-	-
2024-03-31	£364,629	£325,061	-	-
2023-03-31	£254,087	£268,888	-	-
2022-03-31	£244,109	£239,968	-	-
2021-03-31	£265,621	£216,225	-	-

Trustees

Name	Role	Appointed
Peter Gruen	Chair	2021-10-04
Chris Taylor		2024-01-15
David Evans		2022-10-10
Deborah Jane Jones		2025-10-20
Dr Sana Fatima		2025-01-13
John Wallace		2020-10-19
Kathryn Sarah Riley		2025-01-13
Rebecca Louise Wade		2025-10-20
Warren Bruce Shermer		2018-09-05

MIND IN HARROGATE DISTRICT

England & Wales - Charity number 1151271

Accounts

Mind in Harrogate District CIO

Trustees report and unaudited financial statements

for the year ended 31 March 2025

Charity no: 1151271

Mind in Harrogate District CIO
Financial statements
for the year ended 31 March 2025

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Mind in Harrogate District CIO

Legal & administrative information

for the year ended 31 March 2025

Charity name	Mind in Harrogate District
Charity Registration Number	1151271 (England & Wales)
Registered Office	101A Station Parade Harrogate North Yorkshire HG1 1HB
Trustees	Mr P Gruen (chair) Mr W Shermer (Treasurer) Mr J Wallace Mr D Evans Mrs R Morley Mr C Taylor Mrs F Hassan (resigned 7th October 2024)
Chief Executive	Tina Chamberlain
Independent examiners	The Barker Partnership Chartered Accountants 24 High Street Pateley Bridge Harrogate HG3 5JU
Bankers	HSBC 7 Prospect Crescent Harrogate North Yorkshire HG1 1RN

Mind in Harrogate District CIO

Chair's report for the year ended 31 March 2025

I am pleased to present the Annual Report for Mind in Harrogate District for the year ended 31 March 2025. This year has been one of resilience, innovation, and progress as we continue to provide vital mental health and wellbeing services to our community. The report reflects our work across governance, financial stewardship, service delivery, and the significant developments that are shaping our future.

Governance and Management

I would like to express my sincere thanks to all our Trustees for their dedication and commitment throughout the year. Their guidance and oversight ensure the charity remains responsive, accountable, and effective in an ever-changing environment.

We were delighted to welcome two new Trustees to the Board this year-Kate Riley and Dr. Sana Fatima. Their diverse expertise and perspectives further strengthen our ability to provide strong leadership and steer the organisation towards long-term sustainability.

This year we updated our Strategic Plan to take us through 2025-2027, reaffirming our vision and our values and stating our priorities for this period. Our ambition is to become the hub for mental health support in Harrogate district, and we will focus on the following priorities:

- * Establishing a children and young person's mental health and wellbeing service
- * Enhancing and strengthening our support to adults and older people
- * Reducing inequalities and increasing access to support for marginalised communities across Harrogate district.

We also achieved Mind Quality Management (MQM) standard which is a set of standards used across the Mind network and completed every three years. The assessment is rigorous and achieving MQM means that the organisation is well-run, sustainable, and achieving a positive impact for people with mental health problems.

Financial Prudence and Sustainability

The financial climate remains challenging, with inflationary pressures and core funding remaining static. Despite these difficulties, we continue to manage our resources carefully and with prudence. Any surplus is reinvested to strengthen our services and extend our reach across the district.

Our Treasurer's Report provides more detail, but as a Board, we remain focused on ensuring sustainability while developing new services to meet the growing mental health needs of our community.

Mind in Harrogate District CIO

Activities and Services

Over the past year, Mind in Harrogate District has continued to deliver a wide and varied programme of services to support wellbeing, including:

- Activity programs (Arts & Crafts, allotment group, music group, walking groups)
- Counselling service
- Befriending & telephone befriending service
- Support in A & E at Harrogate Hospital for people struggling with their mental health
- Peer support groups
- Mindfulness and relaxation therapy

Through partnerships with community anchor organisations in Boroughbridge, Masham, Pateley Bridge, and Ripon, we ensure these services remain accessible to people across our rural district.

While demand for our services continues to grow, we remain committed to extending both the scope and reach of our support so that no one faces a mental health challenge alone.

Major Developments

This year has seen two significant areas of growth:

Children and Young People's Services

In June 2024, we welcomed Lucy Gifford as our new Head of Services. Lucy brings invaluable experience from her time at The Prince's Trust, particularly in building partnerships that support young people. With her leadership, and the generous support of long-standing donors John and Pat Barnes, we have designed and launched much-needed mental health and wellbeing services for children and young people. This includes counselling, one-to-one support, and workshops in schools, supported by the recruitment of a dedicated Children and Young People's Coordinator.

Workplace Wellbeing

Our workplace wellbeing offer for businesses has also grown significantly. Led by Holly Astbury, our Head of Workplace Wellbeing, we are now providing local employers with access to counselling, tailored workplace resources, and mental health first aid training. By working closely with businesses, we are raising awareness of mental health issues and helping to create healthier workplaces across the Harrogate District.

Events and Fundraising

We were delighted to host a number of successful fundraising events, including the Bling Ball and the Mental Elf fun run, both of which attracted corporate sponsorship and helped raise the profile of our organisation. These events not only generated vital funds but also showcased the positive impact of our work.

Acknowledgements

On behalf of the Board, I would like to thank the many individuals, groups, and organisations who give their time, energy, and financial support to help us achieve our mission.

Special thanks go to The Harrogate Food and Drink Festival, John and Pat Barnes, and the many grant funders, Trusts, and Foundations whose generous contributions have enabled us to expand and sustain our services.

Mind in Harrogate District CIO

Partnerships

Collaboration remains central to our approach. We are proud to work alongside the Route One to Wellness Partners, Mind colleagues regionally and nationally, North Yorkshire Council, Harrogate and District Hospital, and Tees, Esk and Wear Valley Mental Health Trust. Together, we are creating stronger, more resilient services that respond to the diverse needs of our community.

Thanks to Our Team

Finally, I wish to extend heartfelt thanks to our dedicated staff and volunteers, whose hard work and compassion change lives every day.

I would like to particularly mention the quality of leadership and commitment of our CEO Tina Chamberlain, who has driven the organisation forward and helped us to step up to the next level.

Thanks to the progress we have made together, I look forward to the future with both confidence and optimism as we continue to build a stronger, healthier community for all.

Mr P Gruen (Chair)

Date

Mind in Harrogate District CIO

Treasurers report for the year ended 31st March 2025

The period pleasingly showed a continuation of positive results year and provided a movement in funds for the year of £20,626.

£11,969 of this movement related to investments, providing the underlying performance from operating activities to be a positive £23,575.

Income growth in the year was healthy compared to the previous year, with the main growth area being Charitable activities due to the successful application and awards of grants and a greater emphasis on corporate fund raising and donations. However, the provision of these activities also incurs an increase in associated costs, but even with these, a positive net contribution was experienced.

This year has seen minimal capital investment in the Acorn Centre, and the Value of Tangible Assets has decreased by £5,131. However, I am pleased to provide the Centre will be given a significant face lift next year, improving further the facilities on offer for all current and future users.

Available Cash has increased by £17,343 reflecting in some part the spreading of income from grant monies received pre this year, but relating to the current period.

Mr W Shermer (Treasurer)  Date 20-10-25

Mind in Harrogate District CIO

Trustees annual report for the year ended 31 March 2025

Structure, Governance and Management

Governing document

The CIO was established under a constitution dated 10th February 2021.

Appointment of trustees

Under the constitution, a trustee must be appointed by charity's members. Apart from the first charity trustees, every trustee must be appointed for a term of 3 years by a resolution passed at a properly convened meeting of charity trustees.

Trustee induction and training

Most trustees are already familiar with the work of the charity. New trustees are invited to meet with the chair in order to familiarise themselves with the charity in areas such as:

- The obligation of the board of trustees,
- The main documents which set out the operational framework for the charity,
- Resourcing and financial position,
- Future plans and objectives.

Trustees are encouraged to attend external training events where these will facilitate the undertaking of their role.

Organisation

The charity's constitution states that there can be a minimum of 4 trustees and a maximum of 10 trustees.

Risk Review

The trustees have conducted a review of the major risks to which the charity is exposed, particularly those related to the operations and finances of the charity. They are satisfied that systems are in place to mitigate exposure to the major risks.

Aims & objectives

The charity looks to promote the preservation of good mental health and to assist in relieving and rehabilitating persons suffering from mental health disorders or conditions of emotional or mental distress requiring advice or treatment.

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

Achievements & performance

The achievements and performance of the charity are explained in detail in the Chairman's report on pages 2-4.

Results

A summary of the results of the years activities is given on page 10 of the accounts. The charity returned a surplus of £20,626 (2024 - surplus of £45,746).

Mind in Harrogate District CIO

Trustees annual report for the year ended 31 March 2025

Financial Policy

Mind in Harrogate District prepares accounts in accordance with the statutory requirements placed on a Charity and meets all requirements of HM Revenue and Customs and the Charity Commission. The Finance Sub Committee (FSC) consisting of the Chairman, Treasurer and CEO has overall responsibility for financial management.

Payment Authorisation levels for the MIND have been set as:

- Less than £500 - CEO
- Between £500 and £2,000 - 2 of the 3 person Finance Committee
- Over £2,000 - Majority of the Trustees

Excluded monthly spend from above is the payroll, this is managed by the CEO, but prepared externally.

An annual review of our financial position is presented to Trustees including comparisons to budgets and previous years .

Harrogate in Mind prepares and agrees an Annual Budget no later than one month post the year end.

Income and expenditure accounts, and Balance Sheet for each financial quarter are submitted to the Trustees four times a year. The fourth report forms the basis of the annual accounts.

Annual accounts are drafted by the Treasurer and submitted for independent examination to a local firm of Accountants, namely The Barker Partnership of Pateley Bridge.

The return to the Charities Commission is submitted by the CEO.

Investment powers and policy

The trustees have the power to invest in such assets as they see fit.

Reserves policy

It is the policy of the trustees to maintain unrestricted reserves, which are the free reserves of the Association, in accordance with the following:

- A designated premises fund holding the freehold property and a cash reserve fund, which may be required to cover the anticipated cost of refurbishing premises in the future and as a premises Disaster Recovery. This provision is subject to annual review and, for the financial year ended 31 March 2025, the trustees have agreed the amount of the cash provision should be maintained at £50,000;
- A restricted reserve at a level that equates to a minimum of four months of all charitable expenditure based upon Budget levels for the following year; This provides sufficient funds to cover management, administration and support costs, allow short term funding for projects until further funding is obtained, accommodate changes in funding by statutory authorities. This is now calculated to be £140,000.

Mind in Harrogate District CIO

Trustees annual report for the year ended 31 March 2025

Statement of trustees' responsibilities

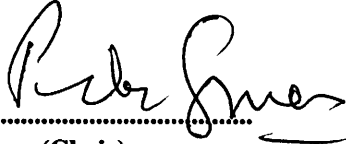
The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for the period. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011 and the Charity (Accounts & Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board on 20/10/25 and signed on its behalf by:



Mr P Gruen (Chair)

Mind in Harrogate District CIO

Independent examiner's report to the trustees on the unaudited financial statements of Mind in Harrogate District CIO.

I report on the accounts of Mind in Harrogate District (charity number 1151271) for the year ended 31 March 2025 which are set out on pages 10 to 22.

Respective responsibilities of trustees and independent examiner

The charity's trustees are responsible for the preparation of the accounts. The 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 our attention.

Basis of independent examiners statement

My examination was carried out in accordance with 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 all 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 examiners statement

In the course of my examination, no matter has come to my attention;

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

have not been met; or

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

.....

Date 14.11.2025.....

David Thomas ACA FCCA - Independent Examiner

The Barker Partnership
Chartered Accountants
24 High Street
Pateley Bridge
Harrogate, HG3 5JU

Mind in Harrogate District CIO

**Statement of financial activities
for the year ended 31 March 2025**

	Notes	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2025 Total £	2024 Total £
Incoming resources						
Incoming and endowments from:						
Donations & legacies	2	38,591	-	-	38,591	57,379
Charitable activities	3	71,403	305,959	-	377,362	283,212
Other trading activities	4	15,196	-	-	15,196	13,411
Investment income		11,969	-	-	11,969	10,627
Total incoming resources		<u>137,159</u>	<u>305,959</u>	<u>-</u>	<u>443,118</u>	<u>364,629</u>
Resources expended						
Resources expended on:						
Charitable activities	5	104,436	305,959	-	410,395	315,858
Other	6	4,802	-	4,346	9,148	9,203
Total resources expended		<u>109,238</u>	<u>305,959</u>	<u>4,346</u>	<u>419,543</u>	<u>325,061</u>
Net (outgoing)/ incoming resources						
before other recognised gains and losses		27,921	-	(4,346)	23,575	39,568
Transfers between funds	18	(140,068)	(7,802)	147,870	-	-
Other recognised gains and losses						
Gains/ (losses) on investment assets		(2,949)	-	-	(2,949)	6,178
Net movement in funds in year		<u>(115,095)</u>	<u>(7,802)</u>	<u>143,524</u>	<u>20,626</u>	<u>45,746</u>
Reconciliation of funds						
Total funds brought forward	18	<u>199,280</u>	<u>147,802</u>	<u>80,000</u>	<u>427,082</u>	<u>381,336</u>
Total funds carried forward	18	<u><u>84,185</u></u>	<u><u>140,000</u></u>	<u><u>223,524</u></u>	<u><u>447,709</u></u>	<u><u>427,082</u></u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 12 to 22 form an integral part of these financial statements.

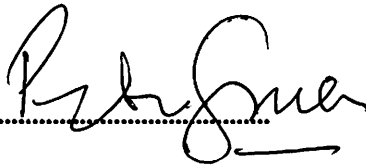
Mind in Harrogate District CIO

**Balance sheet
as at 31 March 2025**

	Notes	2025		2024	
		£	£	£	£
Fixed Assets					
Tangible assets	12		176,658		181,789
Investments	13		165,381		168,330
			<u>342,039</u>		<u>350,119</u>
Current Assets					
Cash at bank and in hand	14	285,197		149,904	
		<u>285,197</u>		<u>149,904</u>	
Creditors: amounts falling due within one year	15	(179,527)		(72,941)	
Net Current assets			<u>105,670</u>		<u>76,963</u>
Total Assets Less Current Liabilities			<u>447,709</u>		<u>427,082</u>
The funds of the charity					
Unrestricted funds	17		84,185		199,280
Restricted funds	17		140,000		147,802
Designated funds	17		223,524		80,000
Total charity funds			<u>447,709</u>		<u>427,082</u>

The financial statements were approved by the trustees on 20/10/25 and signed on the charities behalf by:

Mr P Gruen (Chair)



The notes on pages 12 to 22 form an integral part of these financial statements.

Mind in Harrogate District CIO

Notes to the financial statements for the year ended 31 March 2025

1. Accounting policies

The charity is a Charitable Incorporated Organisation (charity number 1151271). The registered office is 101A Station Parade, Harrogate, HG1 1HB.

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceeding year.

1.1. Basis of accounting

These accounts have been prepared under the historic cost convention and in accordance with the Financial Reporting by Charities – Statement of Recommended Practice accounting and reporting by charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on the 16th July 2014 and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS102.

1.2. Fund accounting

Unrestricted funds are available at the discretion of the board in furtherance of the general objectives of the Charity.

Unrestricted funds

These are funds which can be used in accordance with the charitable objects at the discretion of the trustees. These funds are also referred to as Operational funds.

Restricted funds

These are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. These funds are mostly derived from grants and contracts.

Designated funds

These are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

1.3. Recognition of assets & income

Income is recognised in the Statement of Financial Activities (SoFA) when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities.

Recognition of grants & donations

Income is only recognised in the accounts when all of the criteria regarding entitlement, probable and measurement are met. In the case of a grant, evidence of entitlement usually exists when the formal offer of funding is communicated in writing to the charity. However, in the event that conditions are placed on the grant, those conditions must be met before income is recognised. In the case of a donation, entitlement arises immediately on its receipt.

Recognition of investment income

Income from interest is recognised when its receipt is probable and the amount receivable can be measured accurately.

Mind in Harrogate District CIO

Notes to the financial statements for the year ended 31 March 2025

1.4. Recognition of resources expended

Expenditure is the amount of a charity's resources that have been spent or otherwise used in carrying out its activities. An expense results in either a decrease in a charity's assets or an increase in its liabilities. Liabilities and expenditure are only recognised in the accounts when all of the criteria regarding entitlement, probable and measurement are met.

1.5. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Building & Roof	-	2% straight line basis
Equipment	-	20% reducing balance
Fixtures & fittings	-	20% reducing balance

1.6. Investments

Fixed asset investments are stated at cost less provision for permanent diminution in value. Investments are held primarily to provide an investment return for the charity.

Mind in Harrogate District CIO

**Notes to the financial statements
for the year ended 31 March 2025**

2. Donations & Legacies

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2025 Total £	2024 Total £
Donations					
DSSR	-	-	-	-	600
Baines & Chamber	-	-	-	-	406
Leeds MIND	-	-	-	-	589
John Lewis	-	-	-	-	440
Linden Charity	-	-	-	-	1,000
Charities Trust	-	-	-	-	125
HTI Support Club	-	-	-	-	850
King James	-	-	-	-	798
Fed Enterprises	2,520	-	-	2,520	2,498
Edward Gosling	-	-	-	-	15,000
Rohan Jonar	-	-	-	-	694
S Coal Richmond	-	-	-	-	110
Bettys	-	-	-	-	8,208
Adaston Ltd	-	-	-	-	300
Vocalis	-	-	-	-	250
Sir Jules Thorn	-	-	-	-	2,000
Penelope Martin Progency Law	4,500	-	-	4,500	-
Ripon Motor Club	1,500	-	-	1,500	-
M & K Barber	1,000	-	-	1,000	-
F Fest	2,082	-	-	2,082	-
Phil Hall	2,251	-	-	2,251	-
C & EL Syskes Trust	3,000	-	-	3,000	-
S & C Shepherd	5,000	-	-	5,000	-
Other	16,738	-	-	16,738	16,642
	<u>38,591</u>	<u>-</u>	<u>-</u>	<u>38,591</u>	<u>50,510</u>
Other donations & legacies					
Food & Drink Festival	-	-	-	-	388
Ripon Golf Club	-	-	-	-	2,979
Ticket donations	-	-	-	-	3,502
Total voluntary income	<u>38,591</u>	<u>-</u>	<u>-</u>	<u>38,591</u>	<u>57,379</u>

Mind in Harrogate District CIO

**Notes to the financial statements
for the year ended 31 March 2025**

3. Incoming resources from charitable activities

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2025 Total £	2024 Total £
North Yorkshire County Council	-	67,000	-	67,000	60,000
NYCC	-	18,055	-	18,055	-
NYCC Ukraine project	-	35,000	-	35,000	-
NYCC Masham	-	1,850	-	1,850	-
NYCC Outreach Masham	-	589	-	589	-
NYPC	-	4,233	-	4,233	-
MIND	-	-	-	-	11,848
MIND cost of living	-	-	-	-	20,409
MIND Refugee	-	-	-	-	22,500
MIND Befriending	-	35,411	-	35,411	25,544
MIND Administration	-	12,833	-	12,833	20,167
MIND Cost of living	-	4,500	-	4,500	-
National Lottery	-	-	-	-	48,042
CCG	-	-	-	-	44,833
Yorkshire Cancer	-	38,566	-	38,566	10,086
Route 1 day centre	-	8,208	-	8,208	7,292
Rural Wellbeing	-	1,700	-	1,700	5,491
Counselling	-	-	-	-	3,000
Route 1 to Wellness	-	13,500	-	13,500	-
CYP	-	4,167	-	4,167	-
The Two Ridings Community Foundation	-	228	-	228	4,000
NHS Humber & NY ICB	-	56,619	-	56,619	-
Chaine Lane Community Centre	-	2,500	-	2,500	-
Ripon council	-	1,000	-	1,000	-
Corporate training	10,988	-	-	10,988	-
Corporate fund raising	57,425	-	-	57,425	-
Corporate counselling	2,990	-	-	2,990	-
	<u>71,403</u>	<u>305,959</u>	<u>-</u>	<u>377,362</u>	<u>283,212</u>

Mind in Harrogate District CIO

**Notes to the financial statements
for the year ended 31 March 2025**

4. Incoming resources from other trading activities

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2025 Total £	2024 Total £
	Funds £	Funds £	Funds £	Total £	Total £
Counselling & out of hours	15,196	-	-	15,196	13,411
	<u>15,196</u>	<u>-</u>	<u>-</u>	<u>15,196</u>	<u>13,411</u>

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2025 Total £	2024 Total £
Salaries	8,460	305,959	-	314,419	228,915
Light & heat	4,857	-	-	4,857	5,125
NYCC grant	3,000	-	-	3,000	3,337
Water	434	-	-	434	289
Telephone & internet costs	5,220	-	-	5,220	5,957
Training	22,504	-	-	22,504	28,367
Insurance	9,338	-	-	9,338	6,800
Affiliation fees	1,569	-	-	1,569	873
Rent	6,955	-	-	6,955	3,576
Repairs & maintenance	6,217	-	-	6,217	3,830
Marketing	14,887	-	-	14,887	6,108
Stationery & printing	15,885	-	-	15,885	19,775
Security and health & safety	5,110	-	-	5,110	2,906
	<u>104,436</u>	<u>305,959</u>	<u>-</u>	<u>410,395</u>	<u>315,858</u>

Mind in Harrogate District CIO

Notes to the financial statements for the year ended 31 March 2025

6. Other costs

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2025 Total £	2024 Total £
Independent examiner's fees	1,740	-	-	1,740	1,260
Bookkeeping	1,761	-	-	1,761	1,307
Sundry expenses	516	-	-	516	827
Depreciation	785	-	4,346	5,131	5,809
	<u>4,802</u>	<u>-</u>	<u>4,346</u>	<u>9,148</u>	<u>9,203</u>

7. Net incoming resources for the year

	2025 £	2024 £
Net incoming resources is stated after charging:		
Depreciation and other amounts written off tangible assets	<u>5,131</u>	<u>5,809</u>

8. Audit and accountancy fees

	2025 £	2024 £
Independent examiners fees	<u>1,740</u>	<u>1,260</u>

9. Related party transactions

No related party transactions have taken place during the year.

10. Trustee remuneration and expenses

During the year no Trustee has received remuneration from, or had individual expenses met by the Charity (2024 - £nil).

Mind in Harrogate District CIO

**Notes to the financial statements
for the year ended 31 March 2025**

11. Employees

Number of employees	2025	2024
The average monthly numbers of employees during the year were:		
Employees	15	11
	<u> </u>	<u> </u>
Employment costs	2025	2024
	£	£
Salaries	276,675	212,848
Employers pension costs	18,671	4,391
Employers NIC	19,073	11,676
	<u>314,419</u>	<u>228,915</u>
	<u> </u>	<u> </u>

No employees received remuneration or emoluments during the year, or the previous year, which exceeded £60,000 (2024 - £nil).

12. Tangible fixed assets

	Freehold Plant & Property	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£	£
Cost				
at 1 April 2024	217,350	1,196	12,885	231,431
At 31 March 2025	<u>217,350</u>	<u>1,196</u>	<u>12,885</u>	<u>231,431</u>
Depreciation				
At 1 April 2024	39,480	883	9,280	49,643
Charge for the year	4,346	63	721	5,130
At 31 March 2025	<u>43,826</u>	<u>946</u>	<u>10,001</u>	<u>54,773</u>
Net book value				
At 31 March 2025	<u>173,524</u>	<u>250</u>	<u>2,884</u>	<u>176,658</u>
At 31 March 2024	<u>177,870</u>	<u>313</u>	<u>3,605</u>	<u>181,788</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Mind in Harrogate District CIO

**Notes to the financial statements
for the year ended 31 March 2025**

13. Fixed asset investments	2025	2024
	Total	Total
	£	£
Market value		
At 1 April 2024	168,330	162,152
Net gains/ (losses) on revaluations in year	(2,949)	6,178
At 31 March 2025	<u>165,381</u>	<u>168,330</u>
14. Cash at bank and in hand	2025	2024
	£	£
HSBC current bank account	147,188	53,864
COIF bank account	138,009	96,040
	<u>285,197</u>	<u>149,904</u>
15. Creditors: amounts falling due within one year	2025	2024
	£	£
Bank overdraft	117,949	-
Deferred income	57,949	71,225
Accruals	3,629	1,716
	<u>179,527</u>	<u>72,941</u>
16. Taxation		

The Charity's activities fall within the exemptions afforded to Charitable Incorporated Organisations under sections 466 to 493 of the Corporation Tax Act 2010 (CTA 2010). Accordingly, there is no corporation tax liability provided on ordinary activities.

Mind in Harrogate District CIO

**Notes to the financial statements
for the year ended 31 March 2025**

17. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Designated funds £	Total funds £
Fund balances at 31 March 2025 as represented by:				
Tangible fixed assets	3,134	-	173,524	176,658
Investments	35,381	80,000	50,000	165,381
Current assets	167,248	117,949	-	285,197
Current liabilities	(121,578)	57,949	-	(179,527)
	<u>84,185</u>	<u>140,000</u>	<u>223,524</u>	<u>447,709</u>

Mind in Harrogate District CIO

Notes to the financial statements for the year ended 31 March 2025

18. Movements in funds

	At 1 Apr 24	Incoming resources	Outgoing resources	Transfers	Other Gains & losses	At 31 Mar 25
	£	£	£	£	£	£
Unrestricted funds	199,280	137,159	(109,238)	(140,068)	(2,949)	84,185
Restricted funds	147,802	305,959	(305,959)	(7,802)	-	140,000
Designated funds	80,000	-	(4,346)	147,870	-	223,524
Total funds	<u>427,082</u>	<u>443,118</u>	<u>(419,543)</u>	<u>-</u>	<u>(2,949)</u>	<u>447,709</u>

18.1 Restricted funds

	At 1 Apr 24	Incoming resources	Outgoing resources	Transfers	Other Gains & losses	At 31 Mar 25
	£	£	£	£	£	£
Core Fund	80,000	-	-	60,000	-	140,000
NYCC	60,000	-	-	(60,000)	-	-
The Two Ridings Community	4,000	-	-	(4,000)	-	-
Counselling	3,000	-	-	(3,000)	-	-
CCG	802	-	-	(802)	-	-
North Yorkshire County Council		67,000	67,000	-	-	-
NYCC		18,055	18,055	-	-	-
NYCC Ukraine project		35,000	35,000	-	-	-
NYCC Masham		1,850	1,850	-	-	-
NYCC Outreach Masham		589	589	-	-	-
NYPC		4,233	4,233	-	-	-
MIND Befriending		35,411	35,411	-	-	-
MIND Administration		12,833	12,833	-	-	-
MIND Cost of living		4,500	4,500	-	-	-
Yorkshire Cancer		38,566	38,566	-	-	-
Route 1 day centre		8,208	8,208	-	-	-
Outreach cover		1,700	1,700	-	-	-
Orb community		13,500	13,500	-	-	-
CYP		4,167	4,167	-	-	-
The Two Ridings Community Foundation		228	228	-	-	-
NHS & Umber		56,619	56,619	-	-	-
Chaine Lane Community		2,500	2,500	-	-	-
Ripon council		1,000	1,000	-	-	-
	<u>147,802</u>	<u>305,959</u>	<u>(305,959)</u>	<u>(7,802)</u>	<u>-</u>	<u>140,000</u>

- The core fund is 4 months of all charitable future running costs as part of the reserves policy.

Mind in Harrogate District CIO

**Notes to the financial statements
for the year ended 31 March 2025**

18.2 Designated funds

Freehold property and disaster recovery fund for property as part of reserves policy.

18.3 Unrestricted funds

Unrestricted funds comprise of those funds which the trustees are free to use in accordance with the charitable objectives.

Accounts

Mind in Harrogate District CIO

**Trustees report and unaudited financial statements
for the year ended 31 March 2024**

Charity no: 1151271

Mind in Harrogate District CIO
Financial statements
for the year ended 31 March 2024

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Mind in Harrogate District CIO

Legal & administrative information

for the year ended 31 March 2024

Charity name	Mind in Harrogate District
Charity Registration Number	1151271 (England & Wales)
Registered Office	101A Station Parade Harrogate North Yorkshire HG1 1HB
Trustees	Mr M Gibbs (resigned 15th January 2024) Mr W Shermer (Treasurer) Mrs J Bell (resigned 15th January 2024) Mr J Wallace Mr P Gruen (chair) Mrs H R Astbury (resigned 14th July 2023) Mr D Evans Mrs R Morley (appointed 15th January 2024) Mr C Taylor (appointed 15th January 2024) Mrs F Hassan (appointed 15th January 2024)
Chief Executive	Tina Chamberlain
Independent examiners	The Barker Partnership Chartered Accountants 24 High Street Pateley Bridge Harrogate HG3 5JU
Bankers	HSBC 7 Prospect Crescent Harrogate North Yorkshire HG1 1RN

Mind in Harrogate District CIO

Chair's report for the year ended 31st March 2024

I am pleased to present the Annual Report for Mind in Harrogate District, representing the year ended 31 March 2024. This report covers governance, management, financial prudence, and our charity's activities and developments. A summary of our financial activity is also included in this report, with a more detailed financial report, independently examined by The Barker Partnership.

Governance and Management

Firstly, I would like to extend my heartfelt thanks to all our Trustees for their dedication and commitment to Mind in Harrogate District. This year, we welcomed new Trustees Faiza Haasan, Rebecca Morley, and Chris Taylor to our Board. Their diverse skills and experiences will undoubtedly contribute significantly to our ongoing work. We also bid farewell to two of our longest-serving Trustees, Judith Bell and Mike Gibbs, whose long service and dedication have been invaluable. We wish them all the best in their future endeavours.

Financial Prudence and Sustainability

Our Treasurers report will cover this in more detail but despite a challenging financial climate, we reported a surplus at the end of the financial year. This surplus will be reinvested in developing new mental health and wellbeing services for the future.

As a Board, we remain focused on the long-term sustainability of the charity, seeking opportunities and developing services to meet the mental health needs of our community.

Activities and Services

We provide a wide range of services including:

- Activity programs (Arts & Crafts, allotment group, music group, walking groups)
- Counselling service
- Befriending & telephone befriending service
- Support in A- at Harrogate Hospital for people struggling with their mental health
- Peer support groups
- Mindfulness and relaxation therapy

We also work in partnership with community anchor organisations in Boroughbridge, Masham, Pateley Bridge and Ripon to provide accessible mental health and wellbeing services right across the rural district.

In particular, this year some of the focus was on support for people with mental health needs to deal with the cost of living crisis. We secured funding from The National Lottery, Two Ridings Community Foundation and National Mind to ensure that people across our rural district had access to warm spaces, healthy food choices and education around budgeting.

We also secured funding to extend our support for Refugees and Asylum Seekers and were able to develop our support for Ukrainian guests by offering room space and activities in our Centre. We worked alongside North Yorkshire Council, Migration Yorkshire, the Refugee Council and North Yorkshire Citizens Advice and Law Centre to provide advice on employment, housing and benefits for people newly arrived in the district.

This year we also began working in partnership with Yorkshire Cancer Research and have a member of staff seconded at the YCR offices in Hornbeam Park offering counselling services and emotional support to people affected by cancer.

Mind in Harrogate District CIO

We recognise there is so much more that we could do as demand continues to increase but our core funding has not for some years despite erosion of our income due to inflation. Trustees seek to continuously spread our support both geographically and in scope.

Major Developments

This year has seen significant progress in expanding our offer to businesses across the District. We welcomed Holly Astbury, our new Head of Corporate Partnerships who, through partnerships with local businesses and organisations will work to enhance the mental wellbeing of the Harrogate District workforce, providing workplace wellbeing resources, access to counselling and comprehensive mental health first aid training offer. By being proactive and visible on the Harrogate District business scene, our aim is to see an increase in awareness of our organisation and the services we offer to businesses and their employees.

Our focus in 2024-25 is to develop a much needed mental health support offer for children and young people and I would like to say a special thanks to John and Pat Barnes who have supported the organisation over a number of years to enable us to begin designing mental health and wellbeing support for children and young people to start in 2024.

Acknowledgements

We would like to acknowledge the significant contributions from individuals and groups who give up their time and energy to raise funds for us to deliver our work.

Special thanks to The Harrogate Food and Drink Festival, Ripon City Golf Club, John and Pat Barnes, Betty's Harlow Carr and Betty's Harrogate, the Harrogate Italian community and many Trusts and Foundations for their donations.

I also extend my gratitude to The Next Chapter Agency for their generous pro bono support with our PR and marketing initiatives.

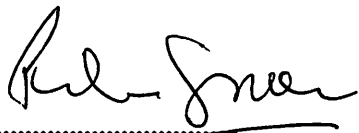
Partnerships

We remain committed to working closely with many other organisations to develop quality mental health and wellbeing services, including Route One to Wellness Partnership, our Mind colleagues across the Yorkshire and Humber regions and nationally, North Yorkshire Council, Harrogate and District Hospital, Tees, Esk and Wear Valley (TEWV) Mental Health Trust and Yorkshire Cancer Research.

Thanks to Our Team

Finally, a huge thank you to all our staff and volunteers who work hard to provide support and make a significant difference in people's lives. Special thanks to our Chief Executive Officer who leads the team with passion, top commitment, and courage to take the decisions we need to take at very challenging times. Thanks to the changes we have made this year I look forward to the next period with enthusiasm and confidence.

Mr P Gruen (Chair)



Date

07/10/2024

Mind in Harrogate District CIO

Treasurers report for the year ended 31st March 2024

The period pleasingly showed a reversal of the previous year results and provided a positive movement in funds for the year of £45,746.

£3,005 of this movement related to investments, providing the underlying performance from operating activities to be a positive £39,568.

Income growth in the year was healthy compared to the previous year, with the main growth area being Charitable activities due to the successful application and awards of grants. However, the provision of these grants also incurs an increase in associated costs, but even with these, a positive net contribution was experienced.

This year has seen minimal investment in the Acorn Centre, and the Value of Tangible Assets has decreased by £5,809. However, I am pleased announce that the Centre will be given a significant face lift next year, improving further the facilities on offer for all current and future users.

Available Cash has increased by £26,864 reflecting in some part grant monies received at the commencement of their award but needing to cover the whole grant duration.

Mr W Shermer (Treasurer)



Date 7-10-24

Mind in Harrogate District CIO

Trustees annual report for the year ended 31 March 2024

Structure, Governance and Management

Governing document

The CIO was established under a constitution dated 10th February 2021.

Appointment of trustees

Under the constitution, a trustee must be appointed by charity's members. Apart from the first charity trustees, every trustee must be appointed for a term of 3 years by a resolution passed at a properly convened meeting of charity trustees.

Trustee induction and training

Most trustees are already familiar with the work of the charity. New trustees are invited to meet with the chair in order to familiarise themselves with the charity in areas such as:

- The obligation of the board of trustees,
- The main documents which set out the operational framework for the charity,
- Resourcing and financial position,
- Future plans and objectives.

Trustees are encouraged to attend external training events where these will facilitate the undertaking of their role.

Organisation

The charity's constitution states that there can be a minimum of 4 trustees and a maximum of 10 trustees.

Risk Review

The trustees have conducted a review of the major risks to which the charity is exposed, particularly those related to the operations and finances of the charity. They are satisfied that systems are in place to mitigate exposure to the major risks.

Aims & objectives

The charity looks to promote the preservation of good mental health and to assist in relieving and rehabilitating persons suffering from mental health disorders or conditions of emotional or mental distress requiring advice or treatment.

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

Achievements & performance

The achievements and performance of the charity are explained in detail in the Chairman's report on pages 2-3.

Results

A summary of the results of the years activities is given on page 9 of the accounts. The charity returned a surplus of £45,746 (2023 - deficit of £30,237).

Mind in Harrogate District CIO

Trustees annual report for the year ended 31 March 2024

Financial Policy

Mind in Harrogate District prepares accounts in accordance with the statutory requirements placed on a Charity and meets all requirements of HM Revenue and Customs and the Charity Commission. The Finance Sub Committee (FSC) consisting of the Chairman, Treasurer and CEO has overall responsibility for financial management.

Payment Authorisation levels for the MIND have been set as:

- Less than £500 - CEO
- Between £500 and £2,000 - 2 of the 3 person Finance Committee
- Over £2,000 - Majority of the Trustees

Excluded monthly spend from above is the payroll, this is managed by the CEO, but prepared externally.

An annual review of our financial position is presented to Trustees including comparisons to budgets and previous years .

Harrogate in Mind prepares and agrees an Annual Budget no later than one month post the year end.

Income and expenditure accounts, and Balance Sheet for each financial quarter are submitted to the Trustees four times a year. The fourth report forms the basis of the annual accounts.

Annual accounts are drafted by the Treasurer and submitted for independent examination to a local firm of Accountants, namely The Barker Partnership of Pateley Bridge.

The return to the Charities Commission is submitted by the CEO.

Investment powers and policy

The trustees have the power to invest in such assets as they see fit.

Reserves policy

It is the policy of the trustees to maintain unrestricted reserves, which are the free reserves of the Association, in accordance with the following:

- A designated premises fund holding the freehold property and a cash reserve fund, which may be required to cover the anticipated cost of refurbishing premises in the future and as a premises Disaster Recovery. This provision is subject to annual review and, for the financial year ended 31 March 2024, the trustees have agreed the amount of the cash provision should be maintained at £50,000;
- A restricted reserve at a level that equates to a minimum of six months unrestricted expenditure based upon Budget levels for the following year; This provides sufficient funds to cover management, administration and support costs, allow short term funding for projects until further funding is obtained, accommodate changes in funding by statutory authorities. This is calculated to be £80,000 and is held in restricted reserves.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Mind in Harrogate District CIO

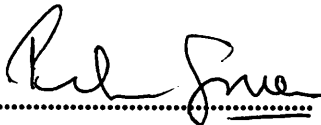
Trustees annual report for the year ended 31 March 2024

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for the period. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011 and the Charity (Accounts & Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board on 7/10/24 and signed on its behalf by:



Mr P Gruen (Chair)

Mind in Harrogate District CIO

Independent examiner's report to the trustees on the unaudited financial statements of Mind in Harrogate District CIO.

I report on the accounts of Mind in Harrogate District (charity number 1151271) for the year ended 31 March 2024 which are set out on pages 9 to 20.

Respective responsibilities of trustees and independent examiner

The charity's trustees are responsible for the preparation of the accounts. The 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 our attention.

Basis of independent examiners statement

My examination was carried out in accordance with 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 all 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 examiners statement

In the course of my examination, no matter has come to my attention;

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

have not been met; or

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

..........

Date 18/10/24.....

Sarah Lawson FCCA ACA - Independent Examiner

The Barker Partnership
Chartered Accountants
24 High Street
Pateley Bridge
Harrogate, HG3 5JU

Mind in Harrogate District CIO

**Statement of financial activities
for the year ended 31 March 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2024 Total £	2023 Total £
Incoming resources						
Incoming and endowments from:						
Donations & legacies	2	57,379	-	-	57,379	48,659
Charitable activities	3	-	283,212	-	283,212	183,503
Other trading activities	4	13,411	-	-	13,411	14,303
Investment income		10,627	-	-	10,627	7,622
Total incoming resources		<u>81,417</u>	<u>283,212</u>	<u>-</u>	<u>364,629</u>	<u>254,087</u>
Resources expended						
Resources expended on:						
Charitable activities	5	260,672	55,186	-	315,858	258,481
Other	6	4,373	-	4,830	9,203	10,407
Total resources expended		<u>265,045</u>	<u>55,186</u>	<u>4,830</u>	<u>325,061</u>	<u>268,888</u>
Net (outgoing)/ incoming resources before other recognised gains and losses		(183,628)	228,026	(4,830)	39,568	(14,801)
Transfers between funds	18	308,094	(160,224)	147,870	-	-
Other recognised gains and losses						
Gains/ (losses) on investment assets		6,178	-	-	6,178	(15,436)
Net movement in funds in year		<u>130,645</u>	<u>67,802</u>	<u>(152,700)</u>	<u>45,746</u>	<u>(30,237)</u>
Reconciliation of funds						
Total funds brought forward	18	68,636	80,000	232,700	381,336	411,573
Total funds carried forward	18	<u><u>199,280</u></u>	<u><u>147,802</u></u>	<u><u>80,000</u></u>	<u><u>427,082</u></u>	<u><u>381,336</u></u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 11 to 20 form an integral part of these financial statements.

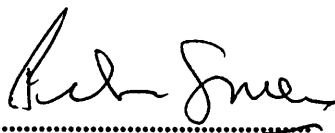
Mind in Harrogate District CIO

Balance sheet as at 31 March 2024

		2024		2023	
	Notes	£	£	£	£
Fixed Assets					
Tangible assets	12		181,789		187,598
Investments	13		168,330		162,152
			<u>350,119</u>		<u>349,750</u>
Current Assets					
Cash at bank and in hand	14	149,904		123,040	
		<u>149,904</u>		<u>123,040</u>	
Creditors: amounts falling due within one year	15	(72,941)		(91,454)	
Net Current assets			<u>76,963</u>		<u>31,586</u>
Total Assets Less Current Liabilities			<u>427,082</u>		<u>381,336</u>
The funds of the charity					
Unrestricted funds (operational)	17		199,280		68,636
Restricted funds (grants/ contracts)	17		147,802		80,000
Designated funds	17		80,000		232,700
Total charity funds			<u>427,082</u>		<u>381,336</u>

The financial statements were approved by the trustees on 7/10/24..... and signed on the charities behalf by:

Mr P Gruen (Chair)



The notes on pages 11 to 20 form an integral part of these financial statements.

Mind in Harrogate District CIO

Notes to the financial statements for the year ended 31 March 2024

1. Accounting policies

The charity is a Charitable Incorporated Organisation (charity number 1151271). The registered office is 101A Station Parade, Harrogate, HG1 1HB.

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceeding year.

1.1. Basis of accounting

These accounts have been prepared under the historic cost convention and in accordance with the Financial Reporting by Charities – Statement of Recommended Practice accounting and reporting by charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on the 16th July 2014 and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS102.

1.2. Fund accounting

Unrestricted funds are available at the discretion of the board in furtherance of the general objectives of the Charity.

Unrestricted funds

These are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds

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

Designated funds

These are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

1.3. Recognition of assets & income

Income is recognised in the Statement of Financial Activities (SoFA) when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities.

Recognition of grants & donations

Income is only recognised in the accounts when all of the criteria regarding entitlement, probable and measurement are met. In the case of a grant, evidence of entitlement usually exists when the formal offer of funding is communicated in writing to the charity. However, in the event that conditions are placed on the grant, those conditions must be met before income is recognised. In the case of a donation, entitlement arises immediately on its receipt.

Recognition of investment income

Income from interest is recognised when its receipt is probable and the amount receivable can be measured accurately.

Mind in Harrogate District CIO

Notes to the financial statements for the year ended 31 March 2024

1.4. Recognition of resources expended

Expenditure is the amount of a charity's resources that have been spent or otherwise used in carrying out its activities. An expense results in either a decrease in a charity's assets or an increase in its liabilities. Liabilities and expenditure are only recognised in the accounts when all of the criteria regarding entitlement, probable and measurement are met.

1.5. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Building & Roof	-	2% straight line basis
Equipment	-	20% reducing balance
Fixtures & fittings	-	20% reducing balance

1.6. Investments

Fixed asset investments are stated at cost less provision for permanent diminution in value. Investments are held primarily to provide an investment return for the charity.

Mind in Harrogate District CIO

Notes to the financial statements for the year ended 31 March 2024

2. Donations & Legacies

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2024 Total £	2023 Total £
Donations					
DSSR	600	-	-	600	-
Penelope Martin	-	-	-	-	4,500
Baines & Chamber	406	-	-	406	767
Leeds MIND	589	-	-	589	-
Royce Foundation	-	-	-	-	409
John Lewis	440	-	-	440	-
Linden Charity	1,000	-	-	1,000	-
Knaresborough YFC	-	-	-	-	1,172
J Barnes	-	-	-	-	3,580
Charities Trust	125	-	-	125	1,140
J Ford	-	-	-	-	1,000
R B Gray Trust	-	-	-	-	2,213
HTI Support Club	850	-	-	850	-
King James	798	-	-	798	-
Ed Enterprises	2,498	-	-	2,498	-
Edward Gosling	15,000	-	-	15,000	-
Rohan Jonar	694	-	-	694	-
S Coal Richmond	110	-	-	110	-
Bettys	8,208	-	-	8,208	-
Adaston Ltd	300	-	-	300	-
Vocalis	250	-	-	250	-
Sir Jules Thorn	2,000	-	-	2,000	-
Other	16,642	-	-	16,642	29,271
	50,510	-	-	50,510	44,052
Other donations & legacies					
Food & Drink Festival	388	-	-	388	1,883
Ripon Golf Club	2,979	-	-	2,979	-
Ticket donations	3,502	-	-	3,502	2,724
Total voluntary income	57,379	-	-	57,379	48,659

Mind in Harrogate District CIO

Notes to the financial statements for the year ended 31 March 2024

3. Incoming resources from charitable activities

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2024 Total £	2023 Total £
North Yorkshire County Council	-	60,000	-	60,000	85,426
The Two Ridings Community Foundation	-	4,000	-	4,000	-
MIND	-	11,848	-	11,848	7,571
MIND cost of living	-	20,409	-	20,409	-
Outreach cover	-	5,491	-	5,491	6,400
Befriending	-	25,544	-	25,544	13,933
Route 1 day centre	-	7,292	-	7,292	8,002
Yorkshire Cancer	-	10,086	-	10,086	-
MIND Administration	-	20,167	-	20,167	-
MIND Refugee	-	22,500	-	22,500	-
Edward Gosling Foundation	-	-	-	-	10,000
National Lottery	-	48,042	-	48,042	13,554
CCG	-	44,833	-	44,833	36,667
Counselling	-	3,000	-	3,000	-
Business development services	-	-	-	-	1,950
	-	283,212	-	283,212	183,503

4. Incoming resources from other trading activities

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2024 Total £	2023 Total £
	Funds £	Funds £	Funds £	Total £	Total £
Counselling & out of hours	13,411	-	-	13,411	14,303
	13,411	-	-	13,411	14,303

Mind in Harrogate District CIO

Notes to the financial statements for the year ended 31 March 2024

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2024 Total £	2023 Total £
Salaries	173,729	55,186	-	228,915	202,984
Light & heat	5,125	-	-	5,125	2,407
NYCC partnership payments	3,337	-	-	3,337	2,500
Water	289	-	-	289	800
Telephone & internet costs	5,957	-	-	5,957	3,125
Training	28,367	-	-	28,367	10,686
Insurance	6,800	-	-	6,800	6,271
Affiliation fees	873	-	-	873	1,515
Rent	3,576	-	-	3,576	5,524
Repairs & maintenance	3,830	-	-	3,830	2,443
Marketing	6,108	-	-	6,108	2,675
Stationery & printing	19,775	-	-	19,775	14,337
Security and health & safety	2,906	-	-	2,906	3,214
	<u>260,672</u>	<u>55,186</u>	<u>-</u>	<u>315,858</u>	<u>258,481</u>

6. Other costs

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2024 Total £	2023 Total £
Independent examiner's fees	1,260	-	-	1,260	1,692
Bookkeeping	1,307	-	-	1,307	2,161
Sundry expenses	827	-	-	827	499
Depreciation	979	-	4,830	5,809	6,055
	<u>4,373</u>	<u>-</u>	<u>4,830</u>	<u>9,203</u>	<u>10,407</u>

Mind in Harrogate District CIO

**Notes to the financial statements
for the year ended 31 March 2024**

7. Net incoming resources for the year	2024	2023
	£	£
Net incoming resources is stated after charging:		
Depreciation and other amounts written off tangible assets	<u>5,809</u>	<u>6,055</u>
8. Audit and accountancy fees	2024	2023
	£	£
Independent examiners fees	<u>1,260</u>	<u>1,692</u>
9. Related party transactions		
No related party transactions have taken place during the year.		
10. Trustee remuneration and expenses		
During the year no Trustee has received remuneration from, or had individual expenses met by the Charity (2023 - £nil).		
11. Employees		
Number of employees	2024	2023
The average monthly numbers of employees during the year were:		
Employees	<u>11</u>	<u>10</u>
Employment costs	2024	2023
	£	£
Salaries	212,848	187,377
Employers pension costs	4,391	4,262
Employers NIC	<u>11,676</u>	<u>11,345</u>
	<u>228,915</u>	<u>202,984</u>

No employees received remuneration or emoluments during the year, or the previous year, which exceeded £60,000 (2023 - None).

Mind in Harrogate District CIO

**Notes to the financial statements
for the year ended 31 March 2024**

12. Tangible fixed assets

	Freehold Plant & Property	Fixtures & Machinery Fittings	Total
	£	£	£
Cost			
at 1 April 2023	217,350	1,196	231,432
At 31 March 2024	217,350	1,196	231,432
Depreciation			
At 1 April 2023	34,650	805	43,834
Charge for the year	4,830	78	5,809
At 31 March 2024	39,480	883	49,643
Net book value			
At 31 March 2024	177,870	313	181,789
At 31 March 2023	182,700	391	187,598

13. Fixed asset investments

	2024 Total £	2023 Total £
Market value		
At 1 April 2023	162,152	212,588
Disposals	-	(32,456)
Net gains/ (losses) on revaluations in year	6,178	(17,980)
At 31 March 2024	168,330	162,152

Mind in Harrogate District CIO

Notes to the financial statements for the year ended 31 March 2024

14. Cash at bank and in hand	2024	2023
	£	£
HSBC current bank account	53,864	47,627
COIF bank account	96,040	75,413
	<u>149,904</u>	<u>123,040</u>
15. Creditors: amounts falling due within one year	2024	2023
	£	£
Deferred income	71,225	88,921
Accruals	1,716	2,533
	<u>72,941</u>	<u>91,454</u>

16. Taxation

The Charity's activities fall within the exemptions afforded to Charitable Incorporated Organisations under sections 466 to 493 of the Corporation Tax Act 2010 (CTA 2010). Accordingly, there is no corporation tax liability provided on ordinary activities.

17. Analysis of net assets between funds

	Unrestricted funds (operational)	Restricted funds (grants/ contracts)	Designated funds	Total funds
	£	£	£	£
Fund balances at 31 March 2024 as represented by:				
Tangible fixed assets	3,987	147,802	30,000	181,789
Investments	118,330	-	50,000	168,330
Current assets	149,904	-	-	149,904
Current liabilities	(72,941)	-	-	(72,941)
	<u>199,280</u>	<u>147,802</u>	<u>80,000</u>	<u>427,082</u>

Mind in Harrogate District CIO

Notes to the financial statements for the year ended 31 March 2024

18. Movements in funds

	At 1 Apr 23 £	Incoming resources £	Outgoing resources £	Transfers £	Other Gains & losses £	At 31 Mar 24 £
Unrestricted funds	68,636	81,417	(265,045)	308,094	6,178	199,280
Restricted funds	80,000	283,212	(55,186)	(160,224)	-	147,802
Designated funds	232,700	-	(4,830)	147,870	-	80,000
Total funds	<u>381,336</u>	<u>364,629</u>	<u>(325,061)</u>	<u>-</u>	<u>6,178</u>	<u>427,082</u>

18.1 Unrestricted funds

Unrestricted funds comprise of those funds which the trustees are free to use in accordance with the charitable objectives.

18.2 Restricted funds

	At 1 Apr 23 £	Incoming resources £	Outgoing resources £	Transfers £	Other Gains & losses £	At 31 Mar 24 £
Core Fund	80,000	-	-	-	-	80,000
NYCC	-	60,000	-	-	-	60,000
The Two Ridings Community	-	4,000	-	-	-	4,000
MIND	-	11,848	(11,848)	-	-	-
MIND cost of living	-	20,409	(23,171)	2,762	-	-
Outreach	-	5,491	-	(5,491)	-	-
Befriending	-	25,544	-	25,544	-	-
Route 1	-	7,292	-	(7,292)	-	-
Yorkshire Cancer	-	10,086	-	(10,086)	-	-
MIND administration	-	20,167	(20,167)	-	-	-
MIND refugee	-	22,500	-	(22,500)	-	-
Lottery	-	48,042	-	(48,042)	-	-
Counselling	-	3,000	-	-	-	3,000
CCG	-	44,833	-	(44,031)	-	802
	<u>80,000</u>	<u>283,212</u>	<u>(55,186)</u>	<u>(160,224)</u>	<u>-</u>	<u>147,802</u>

Mind in Harrogate District CIO

Notes to the financial statements for the year ended 31 March 2024

- The core fund is 6 months running costs for the charity as part of the reserves policy.
- Our Outreach programme offers local access to mental health and wellbeing support, information and training in the outlying market towns across Harrogate District.
- The Two Ridings Community Foundation is to provide mental health support specifically to people experiencing poverty and homelessness.
- MIND is an organisational development grant to support the long term sustainability of the organisation.
- MIND cost of living fund is to provide safe warm spaces across the district for support on nutrition, cooking demonstrations and help from experts on budgeting, advice around money, benefits, housing and debt.
- Befriending is to develop a befriending service to combat loneliness and isolation.
- Yorkshire Cancer Research counselling placement is working in partnership with Yorkshire Cancer Research providing clients with psychological and emotional support by a qualified counsellor before, during and after treatment.
- MIND administration is a business development grant to increase capacity to focus on diversification of income for the organisation and growth of services.
- MIND Asylum Seeker & Refugee Fund offers a range of support services to refugees and asylum seekers across the district.
- Route 1 to wellness is a partnership of four local mental health charities delivering comprehensive support across the district.
- Counselling services provide confidential, professional counselling services accredited by British Association for Counselling and Psychotherapy.
- The CCG is for the Harrogate Hospital Emergency Department support. Our Team of Wellbeing Practitioners provide a positive impact on the service experience of people presenting at A- who are experiencing difficulties with their mental health and wellbeing, ensuring they are seen as quickly as possible by the right person, in the right place and supporting safer discharge from ED into community services.

18.3 Designated funds

Freehold property and disaster recovery fund for property as part of reserves policy.

Accounts

Mind in Harrogate District CIO

Trustees report and unaudited financial statements

for the year ended 31 March 2023

Charity no: 1151271

Mind in Harrogate District CIO
Financial statements
for the year ended 31 March 2023

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Mind in Harrogate District CIO

Legal & administrative information

for the year ended 31 March 2023

Charity name	Mind in Harrogate District
Charity Registration Number	1151271 (England & Wales)
Registered Office	101A Station Parade Harrogate North Yorkshire HG1 1HB
Trustees	Mr M Gibbs (Vice Chair) Mr W Shermer (Treasurer) Mrs J Bell (Chair) Mr J Wallace Mr P Gruen Mrs H R Astbury (appointed 10th October 2022)
Chief Executive	Tina Chamberlain
Independent examiners	The Barker Partnership Chartered Accountants 24 High Street Pateley Bridge Harrogate HG3 5JU
Bankers	HSBC 7 Prospect Crescent Harrogate North Yorkshire HG1 1RN

Mind in Harrogate District CIO

Chair's report for the year ended 31st March 2022

I am pleased to present the Annual Report for Mind in Harrogate District representing the year ended 31 March 2023. This report covers governance, management, financial prudence and our charity's activities and developments. A summary of our financial activity is also included in the report, and a more detailed report on our finances can be found in the full report which has been independently examined by The Barker Partnership, their report can be found on page 8.

I would like to thank all our Trustees for their time and commitment to Mind in Harrogate District, and to welcome Holly Astbury to the Board. Although we are a small Board of Trustees everyone gives their time, knowledge and experience generously in support of the work of the charity.

As for most small charities managing the budget is hard and has become even more so as the increase in the cost of living bites. Through the dedication of our Chief Executive Officer we have been successful in being awarded project funding from a number of sources to support our work, including the National Lottery Community Fund, and the Penelope Martin Trust. We also received project funding from national Mind to employ a Business Development Officer who is working with the Fund-raising sub Committee and PR/Marketing sub Committee to ensure that we are maximising our fund raising opportunities and are reaching out to businesses and individuals across our geographical area. I am grateful to Mike Gibbs and Holly Astbury for their time and commitment in driving this work forward as Chairs of these Committees, and to the Big Bamboo Agency who are offering us staff time and resources as part of their commitment to the local community.

We have successfully bid for funding to support Ukrainian families and refugees and asylum seekers relocated to the area and we work with our partners to offer room space, activities and support for those hosted in our community.

A large project for us in the coming year is to establish a "Friends of Harrogate and District Mind" group to help support our work.

Also on the fundraising side I would like to record our special thanks to the Mayor of Ripon City Council, Councillor Sid Hawke, who has chose to support us alongside Dementia Forward during his term of office. Councillor Hawke and his fund raising committee have worked tirelessly to support the two organisations. I would also like to thank all those individuals and organisations who have raised funds on our behalf over the past year enabling us to continue to provide services in the area, including The Harrogate Food and Drink Festival, Harrogate Town Football Club, The Rotary Club, Young Farmer's Clubs and many other Trusts and Foundations. We have also received many donations from individuals.

To all of those individuals and groups who have raised money through sponsored events and donations, we can't thank you enough for your support.

Details of our activities and monthly calendar are available on our Website, and some of our services, activities and groups are listed below:

- Scheduled telephone calls
- Activity programme (including Arts & Crafts, mindfulness and relaxation sessions)
- Counselling service
- Befriending & telephone befriending service

Mind in Harrogate District CIO

- Women's Group
- Men's Group
- Healthy Eating cookery demonstrations
- Group therapy sessions e.g. Anger Management
- A weekly walking group
- Monthly outings to places like Fountains Abbey, Tropical World etc.
- A weekly gardening/allotment group at our allotment in Starbeck

We were delighted to welcome Andrew Jones MP to our allotment in September where he helped with the weeding and preparing the ground for the winter.

We offer high quality training to local businesses and companies, including mental health first aid, mental health awareness and counselling. A recent review of our Counselling service shows a huge demand locally and in 2023/24 we will be exploring how we can expand the service to meet those demands.

We continue to provide an outreach service in Masham, Ripon, Pately Bridge and Knaresborough, and a Befriending service which operates across the District.

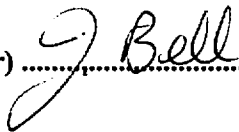
Our Service User Forum has continued to meet and their views are invaluable to us.

We continue to work closely with local partners, joining with The Orb Creative Arts Ltd, Wellspring Counselling and Therapies and Claro Enterprises Ltd in the Route One to Wellness Partnership of leading voluntary sector mental health support providers. Working together enables us to share resources and ideas for the benefit of the Harrogate and District community as a whole.

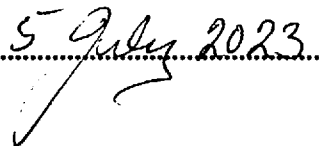
Our focus remains the long-term sustainability of the charity, in the face of a challenging financial climate. We reported a loss at the end of the year which was disappointing, however due to strict financial controls the loss posted was less than we had forecast at the start of the year. As a Board we are committed to do what we can to continue to provide and develop services to meet the mental health needs of the people of Harrogate and District.

Finally, a huge thank you to all staff who continue to work hard and provide support where it is needed. We know from surveying our service users that the work they do is valued and makes a difference to people's lives.

Mrs J Bell (Chair)



Date



Mind in Harrogate District CIO

Treasurers report for the year ended 31st March 2022

The period provided another challenging one and provided a negative movement in funds for the year of £30,237.

However, £15,436 of this movement related to investments, providing the underlying performance from operating activities to be a negative £14,801.

Income achieved healthy growth in the year growth compared to the year before, but the increased in salaries and other related costs, just exceeded this growth.

This year again has seen minimal investment in the Acorn Centre, and with the movement of funds in the year, the Value of Tangible Assets has decreased by £6,055.

We are expecting the next year to see a considerable sum invested in the Centre once more, uplifting the Centre for all current and future users.

Available Cash is higher than the previous year, reflecting purely the crystallisation of investments into available cash for Centre improvements and ongoing projects.

Mr W Shermer (Treasurer)  Date 28.9.21

Mind in Harrogate District CIO

Trustees annual report for the year ended 31 March 2023

Structure, Governance and Management

Governing document

The CIO was established under a constitution dated 10th February 2021.

Appointment of trustees

Under the constitution, a trustee must be appointed by charity's members. Apart from the first charity trustees, every trustee must be appointed for a term of 3 years by a resolution passed at a properly convened meeting of charity trustees.

Trustee induction and training

Most trustees are already familiar with the work of the charity. New trustees are invited to meet with the chair in order to familiarise themselves with the charity in areas such as:

- The obligation of the board of trustees,
- The main documents which set out the operational framework for the charity,
- Resourcing and financial position,
- Future plans and objectives.

Trustees are encouraged to attend external training events where these will facilitate the undertaking of their role.

Organisation

The charity's constitution states that there can be a minimum of 4 trustees and a maximum of 10 trustees.

Risk Review

The trustees have conducted a review of the major risks to which the charity is exposed, particularly those related to the operations and finances of the charity. They are satisfied that systems are in place to mitigate exposure to the major risks.

Aims & objectives

The charity looks to promote the preservation of good mental health and to assist in relieving and rehabilitating persons suffering from mental health disorders or conditions of emotional or mental distress requiring advice or treatment.

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

Achievements & performance

The achievements and performance of the charity are explained in detail in the Chairman's report on pages 2-3.

Results

A summary of the results of the years activities is given on page 9 of the accounts. The charity returned a deficit of £30,237 (2022 - surplus of £1,562).

Mind in Harrogate District CIO

Trustees annual report for the year ended 31 March 2023

Financial Policy

Mind in Harrogate District prepares accounts in accordance with the statutory requirements placed on a Charity and meets all requirements of HM Revenue and Customs and the Charity Commission. The Finance Sub Committee (FSC) consisting of the Chairman, Treasurer and CEO has overall responsibility for financial management.

Payment Authorisation levels for the MIND have been set as:

- Less than £500 - CEO
- Between £500 and £2,000 - 2 of the 3 person Finance Committee
- Over £2,000 - Majority of the Trustees

Excluded monthly spend from above is the payroll, this is managed by the CEO, but prepared externally.

An annual review of our financial position is presented to Trustees including comparisons to budgets and previous years .

Harrogate in Mind prepares and agrees an Annual Budget no later than one month post the year end.

Income and expenditure accounts, and Balance Sheet for each financial quarter are submitted to the Trustees four times a year. The fourth report forms the basis of the annual accounts.

Annual accounts are drafted by the Treasurer and submitted for independent examination to a local firm of Accountants, namely The Barker Partnership of Pateley Bridge.

The return to the Charities Commission is submitted by the CEO.

Investment powers and policy

The trustees have the power to invest in such assets as they see fit.

Reserves policy

It is the policy of the trustees to maintain unrestricted reserves, which are the free reserves of the Association, in accordance with the following:

- A designated premises fund holding the freehold property and a cash reserve fund, which may be required to cover the anticipated cost of refurbishing premises in the future and as a premises Disaster Recovery. This provision is subject to annual review and, for the financial year ended 31 March 2023, the trustees have agreed the amount of the cash provision should be maintained at £50,000;
- A restricted reserve at a level that equates to a minimum of six months unrestricted expenditure based upon Budget levels for the following year; This provides sufficient funds to cover management, administration and support costs, allow short term funding for projects until further funding is obtained, accommodate changes in funding by statutory authorities. This is calculated to be £80,000 and is held in restricted reserves.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Mind in Harrogate District CIO

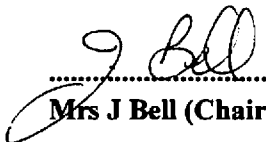
Trustees annual report for the year ended 31 March 2023

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for the period. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011 and the Charity (Accounts & Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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


.....
Mrs J Bell (Chair)

Mind in Harrogate District CIO

Independent examiner's report to the trustees on the unaudited financial statements of Mind in Harrogate District CIO.

I report on the accounts of Mind in Harrogate District (charity number 1151271) for the year ended 31 March 2023 which are set out on pages 9 to 20.

Respective responsibilities of trustees and independent examiner

The charity's trustees are responsible for the preparation of the accounts. The 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 our attention.

Basis of independent examiners statement

My examination was carried out in accordance with 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 all 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.

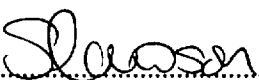
Independent examiners statement

In the course of my examination, no matter has come to my attention;

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

have not been met; or

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

..........

Date 6.11.2023.....

Sarah Lawson FCCA ACA - Independent Examiner

The Barker Partnership
Chartered Accountants
24 High Street
Pateley Bridge
Harrogate, HG3 5JU

Mind in Harrogate District CIO

Statement of financial activities for the year ended 31 March 2023

		Unrestricted	Restricted	Designated	2023	2022
	Notes	Funds	Funds	Funds	Total	Total
		£	£	£	£	£
Incoming resources						
Incoming and endowments from:						
Donations & legacies	2	48,659	-	-	48,659	51,189
Charitable activities	3	81,500	102,003	-	183,503	154,377
Other trading activities	4	14,303	-	-	14,303	10,471
Investment income		7,622	-	-	7,622	28,072
Total incoming resources		<u>152,084</u>	<u>102,003</u>	<u>-</u>	<u>254,087</u>	<u>244,109</u>
Resources expended						
Resources expended on:						
Charitable activities	5	168,299	90,182	-	258,481	229,803
Other	6	5,577	-	4,830	10,407	10,165
Total resources expended		<u>173,876</u>	<u>90,182</u>	<u>4,830</u>	<u>268,888</u>	<u>239,968</u>
Net (outgoing)/ incoming resources before other recognised gains and losses		(21,792)	11,821	(4,830)	(14,801)	4,141
Transfers between funds	18	11,821	(11,821)	-	-	-
Other recognised gains and losses						
Gains/ (losses) on investment assets		(15,436)	-	-	(15,436)	(2,579)
Net movement in funds in year		<u>(25,406)</u>	<u>-</u>	<u>(4,830)</u>	<u>(30,237)</u>	<u>1,562</u>
Reconciliation of funds						
Total funds brought forward	18	94,043	80,000	237,530	411,573	410,011
Total funds carried forward	18	<u><u>68,636</u></u>	<u><u>80,000</u></u>	<u><u>232,700</u></u>	<u><u>381,336</u></u>	<u><u>411,573</u></u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

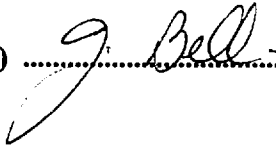
The notes on pages 11 to 20 form an integral part of these financial statements.

Mind in Harrogate District CIO

**Balance sheet
as at 31 March 2023**

		2023		2022	
	Notes	£	£	£	£
Fixed Assets					
Tangible assets	12		187,598		193,653
Investments	13		162,152		212,588
			<u>349,750</u>		<u>406,241</u>
Current Assets					
Cash at bank and in hand	14	123,040		85,416	
		<u>123,040</u>		<u>85,416</u>	
Creditors: amounts falling due within one year	15	<u>(91,454)</u>		<u>(80,084)</u>	
Net Current assets			<u>31,586</u>		<u>5,332</u>
Total Assets Less Current Liabilities			<u>381,336</u>		<u>411,573</u>
The funds of the charity					
Unrestricted funds	17		68,636		94,043
Restricted funds	17		80,000		80,000
Designated funds	17		232,700		237,530
Total charity funds			<u>381,336</u>		<u>411,573</u>

The financial statements were approved by the trustees on and signed on the charities behalf by:

Mrs J Bell (Chair) 

The notes on pages 11 to 20 form an integral part of these financial statements.

Mind in Harrogate District CIO

Notes to the financial statements for the year ended 31 March 2023

1. Accounting policies

The charity is a Charitable Incorporated Organisation (charity number 1151271). The registered office is 101A Station Parade, Harrogate, HG1 1HB.

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceeding year.

1.1. Basis of accounting

These accounts have been prepared under the historic cost convention and in accordance with the Financial Reporting by Charities – Statement of Recommended Practice accounting and reporting by charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on the 16th July 2014 and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS102.

1.2. Fund accounting

Unrestricted funds are available at the discretion of the board in furtherance of the general objectives of the Charity.

Unrestricted funds

These are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds

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

Designated funds

These are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

1.3. Recognition of assets & income

Income is recognised in the Statement of Financial Activities (SoFA) when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities.

Recognition of grants & donations

Income is only recognised in the accounts when all of the criteria regarding entitlement, probable and measurement are met. In the case of a grant, evidence of entitlement usually exists when the formal offer of funding is communicated in writing to the charity. However, in the event that conditions are placed on the grant, those conditions must be met before income is recognised. In the case of a donation, entitlement arises immediately on its receipt.

Recognition of investment income

Income from interest is recognised when its receipt is probable and the amount receivable can be measured accurately.

Mind in Harrogate District CIO

Notes to the financial statements for the year ended 31 March 2023

1.4. Recognition of resources expended

Expenditure is the amount of a charity's resources that have been spent or otherwise used in carrying out its activities. An expense results in either a decrease in a charity's assets or an increase in its liabilities. Liabilities and expenditure are only recognised in the accounts when all of the criteria regarding entitlement, probable and measurement are met.

1.5. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Building & Roof	-	2% straight line basis
Equipment	-	20% reducing balance
Fixtures & fittings	-	20% reducing balance

1.6. Investments

Fixed asset investments are stated at cost less provision for permanent diminution in value. Investments are held primarily to provide an investment return for the charity.

Mind in Harrogate District CIO

Notes to the financial statements for the year ended 31 March 2023

2. Donations & Legacies

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2023 Total £	2022 Total £
Donations					
Orb Community	-	-	-	-	10,000
Penelope Martin	4,500	-	-	4,500	5,000
Baines & Chamber	767	-	-	767	1,970
Recolid Ltd	-	-	-	-	5,000
Royce Foundation	409	-	-	409	1,000
Stowe Family Law	-	-	-	-	200
Strive Group	-	-	-	-	210
Knaresborough YFC	1,172	-	-	1,172	-
J Barnes	3,580	-	-	3,580	-
Charities Trust	1,140	-	-	1,140	-
J Ford	1,000	-	-	1,000	-
R B Gray Trust	2,213	-	-	2,213	-
Other	29,271	-	-	29,271	21,475
	<u>44,052</u>	<u>-</u>	<u>-</u>	<u>44,052</u>	<u>44,855</u>
Other donations & legacies					
Food & Drink Festival	1,883	-	-	1,883	5,397
Harrogate Theatre	-	-	-	-	937
Ticket donations	2,724	-	-	2,724	-
	<u>48,659</u>	<u>-</u>	<u>-</u>	<u>48,659</u>	<u>51,189</u>

Mind in Harrogate District CIO

Notes to the financial statements for the year ended 31 March 2023

3. Incoming resources from charitable activities

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2023 Total £	2022 Total £
North Yorkshire County Council	74,250	11,176	-	85,426	129,177
The Two Ridings Community Foundation	-	-	-	-	10,000
Awards for all	-	-	-	-	3,200
Befriending	-	13,933	-	13,933	4,000
National MIND Grant	-	7,571	-	7,571	3,000
Edward Gosling Foundation	-	10,000	-	10,000	5,000
National Lottery	-	13,554	-	13,554	-
ORB day centre	7,250	752	-	8,002	-
Outreach cover	-	6,400	-	6,400	-
CCG	-	36,667	-	36,667	-
Business development services	-	1,950	-	1,950	-
	<u>81,500</u>	<u>102,003</u>	<u>-</u>	<u>183,503</u>	<u>154,377</u>

4. Incoming resources from other trading activities

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2023 Total £	2022 Total £
	<u>Funds £</u>	<u>Funds £</u>	<u>Funds £</u>	<u>Total £</u>	<u>Total £</u>
Counselling & out of hours	14,303	-	-	14,303	10,471
	<u>14,303</u>	<u>-</u>	<u>-</u>	<u>14,303</u>	<u>10,471</u>

Mind in Harrogate District CIO

Notes to the financial statements for the year ended 31 March 2023

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2023 Total £	2022 Total £
Salaries	112,802	90,182	-	202,984	174,993
Light & heat	2,407	-	-	2,407	2,570
NYCC partnership payments	2,500	-	-	2,500	3,750
Water	800	-	-	800	731
Telephone & internet costs	3,125	-	-	3,125	3,226
Training	10,686	-	-	10,686	6,621
Insurance	6,271	-	-	6,271	2,948
Affiliation fees	1,515	-	-	1,515	400
Rent	5,524	-	-	5,524	2,348
Repairs & maintenance	2,443	-	-	2,443	9,827
Marketing	2,675	-	-	2,675	3,872
Stationery & printing	14,337	-	-	14,337	12,807
Security and health & safety	3,214	-	-	3,214	5,710
	<u>168,299</u>	<u>90,182</u>	<u>-</u>	<u>258,481</u>	<u>229,803</u>

6. Other costs

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2023 Total £	2022 Total £
Independent examiner's fees	1,692	-	-	1,692	1,140
Bookkeeping	2,161	-	-	2,161	2,663
Sundry expenses	499	-	-	499	-
Depreciation	1,225	-	4,830	6,055	6,362
	<u>5,577</u>	<u>-</u>	<u>4,830</u>	<u>10,407</u>	<u>10,165</u>

Mind in Harrogate District CIO

Notes to the financial statements for the year ended 31 March 2023

7. Net incoming resources for the year	2023	2022
	£	£
Net incoming resources is stated after charging:		
Depreciation and other amounts written off tangible assets	<u>6,055</u>	<u>6,362</u>
8. Audit and accountancy fees	2023	2022
	£	£
Independent examiners fees	<u>1,692</u>	<u>1,140</u>
9. Related party transactions		
No related party transactions have taken place during the year.		
10. Trustee remuneration and expenses		
During the year no Trustee has received remuneration from, or had individual expenses met by the Charity (2022 - £nil).		
11. Employees		
Number of employees	2023	2022
The average monthly numbers of employees during the year were:		
Employees	<u>10</u>	<u>8</u>
Employment costs	2023	2022
	£	£
Salaries	187,377	162,640
Employers pension costs	4,262	3,348
Employers NIC	11,345	9,005
	<u>202,984</u>	<u>174,993</u>

No employees received remuneration or emoluments during the year, or the previous year, which exceeded £60,000 (2022 - None).

Mind in Harrogate District CIO

Notes to the financial statements for the year ended 31 March 2023

12. Tangible fixed assets

	Freehold Plant & Property	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£	£
Cost				
at 1 April 2022	217,350	1,196	12,886	231,432
At 31 March 2023	217,350	1,196	12,886	231,432
Depreciation				
At 1 April 2022	29,820	707	7,252	37,779
Charge for the year	4,830	98	1,127	6,055
At 31 March 2023	34,650	805	8,379	43,834
Net book value				
At 31 March 2023	182,700	391	4,507	187,598
At 31 March 2022	187,530	489	5,634	193,653

13. Fixed asset investments

	2023 Total £	2022 Total £
Market value		
At 1 April 2022	212,588	123,607
Additions	-	140,000
Disposals	(32,456)	(65,000)
Net gains/ (losses) on revaluations in year	(17,980)	13,981
At 31 March 2023	162,152	212,588

Mind in Harrogate District CIO

Notes to the financial statements for the year ended 31 March 2023

14. Cash at bank and in hand	2023	2022
	£	£
HSBC current bank account	47,627	82,625
COIF bank account	75,413	2,791
	<u>123,040</u>	<u>85,416</u>
15. Creditors: amounts falling due within one year	2023	2022
	£	£
Deferred income	88,921	77,650
Accruals	2,533	2,434
	<u>91,454</u>	<u>80,084</u>

16. Taxation

The Charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

17. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Designated funds	Total funds
	£	£	£	£
Fund balances at 31 March 2023 as represented by:				
Tangible fixed assets	4,898	-	182,700	187,598
Investments	52,152	60,000	50,000	162,152
Current assets	103,040	20,000	-	123,040
Current liabilities	(91,454)	-	-	(91,454)
	<u>68,636</u>	<u>80,000</u>	<u>232,700</u>	<u>381,336</u>

Mind in Harrogate District CIO

Notes to the financial statements for the year ended 31 March 2023

18. Movements in funds

	At 1 Apr 22	Incoming resources	Outgoing resources	Transfers	Other Gains & losses	At 31 Mar 23
	£	£	£	£	£	£
Unrestricted funds	94,043	152,084	(173,876)	11,821	(15,436)	68,636
Restricted funds	80,000	102,003	(90,182)	(11,821)	-	80,000
Designated funds	237,530	-	(4,830)	-	-	232,700
Total funds	411,573	254,087	(268,888)	-	(15,436)	381,336

17.1 Unrestricted funds

Unrestricted funds comprise of those funds which the trustees are free to use in accordance with the charitable objectives.

17.2 Restricted funds

	At 1 Apr 22	Incoming resources	Outgoing resources	Transfers	Other Gains & losses	At 31 Mar 23
	£	£	£	£	£	£
Core Fund	80,000	-	-	-	-	80,000
Outreach	-	33,598	(33,598)	-	-	-
Befriending	-	19,467	(19,467)	-	-	-
National Mind Grant	-	11,821	-	(11,821)	-	-
Out of Hours	-	23,941	(23,941)	-	-	-
CCG	-	13,176	(13,176)	-	-	-
Total	80,000	102,003	(90,182)	11,821	-	80,000

- The core fund is 6 months running costs for the charity as part of the reserves policy.
- Our Outreach programme offers local access to mental health and wellbeing support, information and training in the outlying market towns across Harrogate District.
- Befriending is to develop a befriending service to combat loneliness and isolation.
- National MIND Grant is to provide IT equipment and software to help during COVID.
- Out of Hours Service provides weekend and out of hours support.
- The CCG is for the Harrogate Hospital Emergency Department support. Our Team of Wellbeing Practitioners provide positive impact on the service experience of people presenting at A- who are experiencing difficulties with their mental health and wellbeing, ensuring they are seen as quickly as possible by the right person, in the right place and support safer discharge from ED into community services.

Mind in Harrogate District CIO

**Notes to the financial statements
for the year ended 31 March 2023**

17.3 Designated funds

Freehold property and disaster recovery fund for property as part of reserves policy.

MIND IN HARROGATE DISTRICT

England & Wales - Charity number 1151271

Accounts

Mind in Harrogate District CIO

**Trustees report and unaudited financial statements
for the year ended 31 March 2022**

Charity no: 1151271

Mind in Harrogate District CIO
Financial statements
for the year ended 31 March 2022

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Mind in Harrogate District CIO

Legal & administrative information

for the year ended 31 March 2022

Charity name	Mind in Harrogate District
Charity Registration Number	1151271 (England & Wales)
Registered Office	101A Station Parade Harrogate North Yorkshire HG1 1HB
Trustees	Mr M Gibbs (Vice Chair) Mr W Shermer (Treasurer) Mrs J Bell (Chair) Mrs P Clews (Secretary) (resigned 4th October 2021) Mr J Wallace Mr P Gruen (appointed 4th October 2021)
Chief Executive	Tina Chamberlain
Independent examiners	The Barker Partnership Chartered Accountants 24 High Street Pateley Bridge Harrogate HG3 5JU
Bankers	HSBC 7 Prospect Crescent Harrogate North Yorkshire HG1 1RN

Mind in Harrogate District CIO

Chair's report for the year ended 31st March 2022

I am delighted to present the Annual Report for Mind in Harrogate District representing the year ended 31 March 2022, covering our management, financial prudence and developments within our charity. A summary of our financial activity is also included in the report, and a more detailed report on our finances can be found in the full report which has been independently examined by The Barker Partnership, their report can be found on page 8.

I was elected Chair of Trustees in September 2021, and I would like to thank the out-going chair Mike Gibbs for his leadership and commitment to Mind in Harrogate District. Mike continues his involvement as Vice Chair and Chair of Fundraising Sub-Committee. I would also like to welcome Peter Gruen to the Board of Trustees, and to thank those Trustees who stepped down during the year. Our Board of Trustees is small, and all give of their time, knowledge and experience generously in support of the work of the charity.

As we emerged from the pandemic, we opened up the centre again to face to face activities. The telephone support service established during the pandemic continues to operate and is valued by our service users. We have established a new Outreach Service with 2 members of staff providing outreach support in the market towns of Ripon, Boroughbridge, Masham and Pateley Bridge. The Counselling service continues to grow, and we are working to expand the service to meet needs.

Our main activities currently offered are:

- Scheduled telephone calls
- Activity programme (including Arts & Crafts, Music and Singing Groups, Coffee and conversation groups) both face to face and via Zoom
- Counselling service
- Befriending & telephone befriending service
- Women's Group
- Men's Group
- Healthy Eating cookery demonstrations
- Group therapy sessions e.g. Anger Management
- A weekly walking group
- A weekly gardening/allotment group at our allotment in Starbeck
- Monthly outings to places like Fountains Abbey, Tropical World etc.

We have established a Service User Forum where service users can meet with Trustees and discuss matters of common interest and input into the direction of the Charity.

Mind in Harrogate District CIO

We also offer high quality training to local businesses and companies, including mental health first aid and mental health awareness.

We work closely with local partners, joining with The Orb Creative Arts, Wellspring Therapies and Claro Enterprises in the Route One to Wellness Partnership of leading voluntary sector mental health support providers.

We have started our work commissioned by the CCG to provide weekend mental health support for people accessing the Accident and Emergency service at Harrogate District Hospital. The service started on the 11th June 2022.

Funding remains a major challenge for us, and we are grateful to the many organisations who have supported us during the past year, including North Yorkshire County Council, The Harrogate Food and Drink Festival, The National Lottery Community Fund, Two Ridings Community Foundation, The Edward Gostling Foundation, the Onewellness Centre at Mowbray Square, Harrogate Town Football Club, The Rotary Club, Young Farmer's Clubs and many Trusts and Foundations and to those individuals and groups who have raised money through sponsored events and donations. We can't thank you enough for your support.

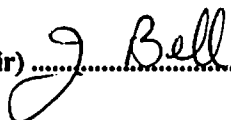
As reported last year we achieved the Mind Quality mark (MQM) and were nominated for 3 Mind Excellence awards. I am delighted to report that we won the National Mind Federation Excellence award for Sustainability and Growth at the National Mind Federation Conference in November 2021, a major achievement for us as one of the smaller local Mind charities and is a tribute to the hard work and commitment of staff and volunteers ably led by our CEO, Tina Chamberlain.

We also held our own awards event, for Staff Member of the Year in honour of Peter Thompson, who was Chair of Trustees for many years. His widow, Margaret Thompson, who herself was instrumental in establishing the original organisation which later became Mind in Harrogate District, presented the award to Sue Fawcett who has worked for the charity for many years.

The coming year remains challenging financially for us. We posted a small surplus at the end of the year largely due to investment gains and emergency COVID related funding. Our focus is to ensure the long-term sustainability of the charity, and whilst we have been successful in bidding for time limited project funding, funding for core services continues to be challenging as it is for all charities. A strategic plan for the 3 year period 2022 to 2025 is in development for consultation with our stakeholders, and this will provide our focus and financial platform for delivery and development of services to meet the mental health needs of Harrogate and District.

Finally, a thank you to all staff, volunteers and Trustees whose commitment and dedication enables Mind in Harrogate District to provide the best possible services and support to our service users.

Mrs J Bell (Chair)



Date

28 July 2022

Mind in Harrogate District CIO

Treasurers report for the year ended 31st March 2022

The period provided another challenging one but pleased to provide that due to the flexibility, provision of new services and drive of all the team we achieved a positive movement in funds of £1,562.

However, it is important to note this positive net movement, was bolstered by £28,072 of investment income, which deflects from presenting the underlying and ongoing operational financial challenges

Following the previous year's much needed investment into the Acorn Centre, this year again has seen minimal investment and hence the Value of Tangible Assets has marginally decreased.

Investments value have seen an increase, gained through general market improvements plus the conversion of available cash into an income stream

Available Cash is lower than in previous years but is being stored in readiness for expected expenditure and income challenges next year.

Mr W Shermer (Treasurer)  Date 28 July 2022

Mind in Harrogate District CIO

Trustees annual report for the year ended 31 March 2022

Structure, Governance and Management

Governing document

The CIO was established under a constitution dated 10th February 2021.

Appointment of trustees

Under the constitution, a trustee must be appointed by charity's members. Apart from the first charity trustees, every trustee must be appointed for a term of 3 years by a resolution passed at a properly convened meeting of charity trustees.

Trustee induction and training

Most trustees are already familiar with the work of the charity. New trustees are invited to meet with the chair in order to familiarise themselves with the charity in areas such as:

- The obligation of the board of trustees,
- The main documents which set out the operational framework for the charity,
- Resourcing and financial position,
- Future plans and objectives.

Trustees are encouraged to attend external training events where these will facilitate the undertaking of their role.

Organisation

The charity's constitution states that there can be a minimum of 4 trustees and a maximum of 10 trustees.

Risk Review

The trustees have conducted a review of the major risks to which the charity is exposed, particularly those related to the operations and finances of the charity. They are satisfied that systems are in place to mitigate exposure to the major risks.

Aims & objectives

The charity looks to promote the preservation of good mental health and to assist in relieving and rehabilitating persons suffering from mental health disorders or conditions of emotional or mental distress requiring advice or treatment.

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

Achievements & performance

The achievements and performance of the charity are explained in detail in the Chairman's report on pages 2-3.

Results

A summary of the results of the years activities is given on page 9 of the accounts. The charity returned a surplus of £1,562 (2021 - surplus of £61,723).

Mind in Harrogate District CIO

Trustees annual report for the year ended 31 March 2022

Financial Policy

Mind in Harrogate District prepares accounts in accordance with the statutory requirements placed on a Charity and meets all requirements of HM Revenue and Customs and the Charity Commission. The Finance Sub Committee (FSC) consisting of the Chairman, Treasurer and CEO has overall responsibility for financial management.

Payment Authorisation levels for the MIND have been set as:

- Less than £500 - CEO
- Between £500 and £2,000 - 2 of the 3 person Finance Committee
- Over £2,000 - Majority of the Trustees

Excluded monthly spend from above is the payroll, this is managed by the CEO, but prepared externally.

An annual review of our financial position is presented to Trustees including comparisons to budgets and previous years .

Harrogate in Mind prepares and agrees an Annual Budget no later than one month post the year end.

Income and expenditure accounts, and Balance Sheet for each financial quarter are submitted to the Trustees four times a year. The fourth report forms the basis of the annual accounts.

Annual accounts are drafted by the Treasurer and submitted for independent examination to a local firm of Accountants, namely The Barker Partnership of Pateley Bridge.

The return to the Charities Commission is submitted by the CEO.

Investment powers and policy

The trustees have the power to invest in such assets as they see fit.

Reserves policy

It is the policy of the trustees to maintain unrestricted reserves, which are the free reserves of the Association, in accordance with the following:

- A designated premises fund holding the freehold property and a cash reserve fund, which may be required to cover the anticipated cost of refurbishing premises in the future and as a premises Disaster Recovery. This provision is subject to annual review and, for the financial year ended 31 March 2022, the trustees have agreed the amount of the cash provision should be maintained at £50,000;
- A restricted reserve at a level that equates to a minimum of six months unrestricted expenditure based upon Budget levels for the following year; This provides sufficient funds to cover management, administration and support costs, allow short term funding for projects until further funding is obtained, accommodate changes in funding by statutory authorities. This is calculated to be £80,000 and is held in restricted reserves.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Mind in Harrogate District CIO

Trustees annual report for the year ended 31 March 2022

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for the period. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011 and the Charity (Accounts & Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board on 28/7/2022 and signed on its behalf by:


.....
Mrs J Bell (Chair)

Mind in Harrogate District CIO

Independent examiner's report to the trustees on the unaudited financial statements of Mind in Harrogate District CIO.

I report on the accounts of Mind in Harrogate District (charity number 1151271) for the year ended 31 March 2022 which are set out on pages 9 to 20.

Respective responsibilities of trustees and independent examiner

The charity's trustees are responsible for the preparation of the accounts. The 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 our attention.

Basis of independent examiners statement

My examination was carried out in accordance with 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 all 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 examiners statement

In the course of my examination, no matter has come to my attention;

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

have not been met; or

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

..........

Date 4th Aug 2022

Sarah Lawson FCCA ACA - Independent Examiner

The Barker Partnership
Chartered Accountants
24 High Street
Pateley Bridge
Harrogate, HG3 5JU

Mind in Harrogate District CIO

**Statement of financial activities
for the year ended 31 March 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2022 Total £	2021 Total £
Incoming resources						
Incoming and endowments from:						
Donations & legacies	2	51,189	-	-	51,189	43,048
Charitable activities	3	-	154,377	-	154,377	162,440
Other trading activities	4	10,471	-	-	10,471	55,719
Investment income		28,072	-	-	28,072	4,414
Total incoming resources		89,732	154,377	-	244,109	265,621
Resources expended						
Resources expended on:						
Charitable activities	5	75,426	154,377	-	229,803	204,660
Other	6	5,335	-	4,830	10,165	11,565
Total resources expended		80,761	154,377	4,830	239,968	216,225
Net (outgoing)/ Incoming resources before other recognised gains and losses		8,971	-	(4,830)	4,141	49,396
Transfers between funds	17	-	-	-	-	-
Other recognised gains and losses						
Gains/ losses on investment assets		(2,579)	-	-	(2,579)	12,327
Net movement in funds in year		6,393	-	(4,830)	1,562	61,723
Reconciliation of funds						
Total funds brought forward	17	87,651	80,000	242,360	410,011	348,288
Total funds carried forward	17	94,043	80,000	237,530	411,573	410,011

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 11 to 20 form an integral part of these financial statements.

Mind in Harrogate District CIO

**Balance sheet
as at 31 March 2022**

	Notes	2022		2021	
		£	£	£	£
Fixed Assets					
Tangible assets	11		193,653		200,015
Investments	12		212,588		123,607
			<u>406,241</u>		<u>323,622</u>
Current Assets					
Cash at bank and in hand	13	85,416		110,147	
		<u>85,416</u>		<u>110,147</u>	
Creditors: amounts falling due within one year	14	<u>(80,084)</u>		<u>(23,758)</u>	
Net Current assets			5,332		86,389
Total Assets Less Current Liabilities			<u>411,573</u>		<u>410,011</u>
The funds of the charity					
Unrestricted funds	16		94,043		87,651
Restricted funds	16		80,000		80,000
Designated funds	16		237,530		242,360
Total charity funds			<u>411,573</u>		<u>410,011</u>

The financial statements were approved by the trustees on 28/7/2022 and signed on the charities behalf by:

Mrs J Bell (Chair) J. Bell

The notes on pages 11 to 20 form an integral part of these financial statements.

Mind in Harrogate District CIO

Notes to the financial statements for the year ended 31 March 2022

1. Accounting policies

The charity is a Charitable Incorporated Organisation (charity number 1151271). The registered office is 101A Station Parade, Harrogate, HG1 1HB.

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceeding year.

1.1. Basis of accounting

These accounts have been prepared under the historic cost convention and in accordance with the Financial Reporting by Charities – Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Charities Act 2011.

1.2. Fund accounting

Unrestricted funds are available at the discretion of the board in furtherance of the general objectives of the Charity.

Unrestricted funds

These are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds

These are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donar or when funds are raised for particular resitricted purposes.

Designated funds

These are funds set aside by the trustees out of unrestrcited general funds for specific future purposes or projects.

1.3. Recognition of assets & income

Income is recognised in the Statement of Financial Activities (SoFA) when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities.

Recognition of grants & donations

Income is only recognised in the accounts when all of the criteria regarding entitlement, probable and measurement are met. In the case of a grant, evidence of entitlement usually exists when the formal offer of funding is communicated in writing to the charity. However, in the event that conditions are placed on the grant, those conditions must be met before income is recognised. In the case of a donation, entitlement arises immediately on its receipt.

Recognition of investment income

Income from interest is recognised when its receipt is probable and the amount receivable can be measured accurately.

Mind in Harrogate District CIO

Notes to the financial statements for the year ended 31 March 2022

1.4. Recognition of resources expended

Expenditure is the amount of a charity's resources that have been spent or otherwise used in carrying out its activities. An expense results in either a decrease in a charity's assets or an increase in its liabilities. Liabilities and expenditure are only recognised in the accounts when all of the criteria regarding entitlement, probable and measurement are met.

1.5. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Building & Roof	-	2% straight line basis
Equipment	-	20% reducing balance
Fixtures & fittings	-	20% reducing balance

1.6. Investments

Fixed asset investments are stated at cost less provision for permanent diminution in value. Investments are held primarily to provide an investment return for the charity.

Mind in Harrogate District CIO

Notes to the financial statements for the year ended 31 March 2022

2. Donations & Legacies

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2022 Total £	2021 Total £
Donations					
Liz & Terry Bramall	-	-	-	-	10,000
Orb Community	10,000	-	-	10,000	-
People Martin Charity	5,000	-	-	5,000	-
Baines & Chamber	1,970	-	-	1,970	-
Boroughbridge Young Farmers	-	-	-	-	781
Recolid Ltd	5,000	-	-	5,000	-
Royce Foundation	1,000	-	-	1,000	-
Stowe Family Law	200	-	-	200	-
Strive Group	210	-	-	210	-
Linden Trust	-	-	-	-	1,500
Harrogate Rotary	-	-	-	-	1,100
Nbrly Community Fund	-	-	-	-	400
Other	21,475	-	-	21,475	19,621
	<u>44,855</u>	<u>-</u>	<u>-</u>	<u>44,855</u>	<u>33,402</u>
Other donations & legacies					
Food Festival	5,397	-	-	5,397	-
Harrogate Theatre	937	-	-	937	-
Other	-	-	-	-	9,646
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total voluntary income	<u>51,189</u>	<u>-</u>	<u>-</u>	<u>51,189</u>	<u>43,048</u>

Mind in Harrogate District CIO

Notes to the financial statements for the year ended 31 March 2022

3. Incoming resources from charitable activities

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2022 Total £	2021 Total £
North Yorkshire County Council	-	129,177	-	129,177	65,000
The Two Ridings Community Foundation	-	10,000	-	10,000	12,000
Awards for all	-	3,200	-	3,200	9,700
Befriending	-	4,000	-	4,000	37,140
National MIND Grant	-	3,000	-	3,000	5,500
Harrogate Borough Council	-	-	-	-	10,000
COVID Response Fund	-	-	-	-	8,600
Edward Gosling Foundation	-	5,000	-	5,000	-
National Lottery Community Fund Coronavirus Community Support Fund Route One to Wellness	-	-	-	-	14,500
	<u>-</u>	<u>154,377</u>	<u>-</u>	<u>154,377</u>	<u>162,440</u>

4. Incoming resources from other trading activities

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2022 Total £	2021 Total £
	Funds £	Funds £	Funds £	Total £	Total £
Room Hire	-	-	-	-	700
Training	-	-	-	-	1,400
Counselling & out of hours	10,471	-	-	10,471	53,619
	<u>10,471</u>	<u>-</u>	<u>-</u>	<u>10,471</u>	<u>55,719</u>

Mind in Harrogate District CIO

**Notes to the financial statements
for the year ended 31 March 2022**

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2022 Total £	2021 Total £
Salaries	20,616	154,377	-	174,993	155,620
Light & heat	2,570	-	-	2,570	2,978
NYCC partnership payments	3,750	-	-	3,750	11,216
Water	731	-	-	731	279
Telephone & internet costs	3,226	-	-	3,226	2,435
Training	6,621	-	-	6,621	5,142
Insurance	2,948	-	-	2,948	1,654
Affiliation fees	400	-	-	400	358
Rent	2,348	-	-	2,348	100
Repairs & maintenance	9,827	-	-	9,827	6,376
Marketing	3,872	-	-	3,872	130
Stationery & printing	12,807	-	-	12,807	13,018
Security and health & safety	5,710	-	-	5,710	5,354
	<u>75,426</u>	<u>154,377</u>	<u>-</u>	<u>229,803</u>	<u>204,660</u>

6. Other costs

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2022 Total £	2021 Total £
Independent examiner's fees	1,140	-	-	1,140	1,104
Bookkeeping	2,663	-	-	2,663	3,354
Sundry expenses	-	-	-	-	362
Depreciation	1,532	-	4,830	6,362	6,745
	<u>5,335</u>	<u>-</u>	<u>4,830</u>	<u>10,165</u>	<u>11,565</u>

Mind in Harrogate District CIO

Notes to the financial statements for the year ended 31 March 2022

7. Net incoming resources for the year	2022	2021
	£	£
Net incoming resources is stated after charging:		
Depreciation and other amounts written off tangible assets	<u>1,532</u>	<u>1,915</u>
8. Audit and accountancy fees	2022	2021
	£	£
Independent examiners fees	<u>1,140</u>	<u>1,104</u>
9. Trustee remuneration and expenses		
During the year no Trustee has received remuneration from, or had individual expenses met by the Charity (2021 - £nil).		
10. Employees		
Number of employees	2022	2021
The average monthly numbers of employees during the year were:		
Employees	<u>8</u>	<u>10</u>
Employment costs	2022	2021
	£	£
Salaries	162,640	146,629
Employers pension costs	3,348	2,286
Employers NIC	9,005	6,705
	<u>174,993</u>	<u>155,620</u>

No employees received remuneration or emoluments during the year, or the previous year, which exceeded £60,000 (2021 - None).

Mind in Harrogate District CIO

**Notes to the financial statements
for the year ended 31 March 2022**

11. Tangible fixed assets

	Freehold Plant & Property	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£	£
Cost				
at 1 April 2021	217,350	1,196	12,886	231,432
At 31 March 2022	217,350	1,196	12,886	231,432
Depreciation				
At 1 April 2021	24,990	584	5,843	31,417
Charge for the year	4,830	123	1,409	6,362
At 31 March 2022	29,820	707	7,252	37,779
Net book value				
At 31 March 2022	187,530	489	5,634	193,653
At 31 March 2021	192,360	612	7,043	200,015

12. Fixed asset investments

	2022 Total £	2021 Total £
Market value		
At 1 April 2021	123,607	111,280
Additions	140,000	-
Disposals	(65,000)	-
Net gains/ (losses) on revaluations in year	11,402	12,327
Gains/ (losses) on disposals of investments in year	2,579	-
At 31 March 2022	212,588	123,607

Mind in Harrogate District CIO

**Notes to the financial statements
for the year ended 31 March 2022**

13. Cash at bank and in hand	2022	2021
	£	£
HSBC current bank account	82,625	23,868
COIF bank account	2,791	86,279
	<u>85,416</u>	<u>110,147</u>
14. Creditors: amounts falling due within one year	2022	2021
	£	£
Other taxes and social security costs	-	2,404
Deferred income	77,650	20,250
Accruals	2,434	1,104
	<u>80,084</u>	<u>23,758</u>

15. Taxation

The Charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

16. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Designated funds	Total funds
	£	£	£	£
Fund balances at 31 March 2022 as represented by:				
Tangible fixed assets	6,123	-	187,530	193,653
Investments	102,588	60,000	50,000	212,588
Current assets	65,416	20,000	-	85,416
Current liabilities	(80,084)	-	-	(80,084)
	<u>94,043</u>	<u>80,000</u>	<u>237,530</u>	<u>411,573</u>

Mind in Harrogate District CIO

Notes to the financial statements for the year ended 31 March 2022

17. Movements in funds

	At 1 Apr 21 £	Incoming resources £	Outgoing resources £	Transfers £	Other Gains & losses £	At 31 Mar 22 £
Unrestricted funds	87,651	89,732	(80,761)	-	(2,579)	94,043
Restricted funds	80,000	154,377	(154,377)	-	-	80,000
Designated funds	242,360	-	(4,830)	-	-	237,530
Total funds	410,011	244,109	(239,968)	-	(2,579)	411,573

17.1 Unrestricted funds

Unrestricted funds comprise of those funds which the trustees are free to use in accordance with the charitable objectives.

17.2 Restricted funds

	At 1 Apr 21 £	Incoming resources £	Outgoing resources £	Transfers £	Other Gains & losses £	At 31 Mar 22 £
Core Fund	80,000	-	-	-	-	80,000
The Two Ridings Community	-	10,000	(10,000)	-	-	-
Edward Gosling	-	5,000	(5,000)	-	-	-
Awards for All	-	3,200	(3,200)	-	-	-
Befriending	-	4,000	(4,000)	-	-	-
National Mind Grant	-	3,000	(3,000)	-	-	-
Out of Hours	-	10,471	(10,471)	-	-	-
NYCC	-	118,706	(118,706)	-	-	-
	80,000	154,377	(154,377)	-	-	80,000

- The core fund is 6 months running costs for the charity as part of the reserves policy.
- The Two Ridings Community Funding is to provide telephone and online COVID support.
- The Edward Gosling Foundation funding was for nature wellbeing activities.
- Awards for All Funding is to provide IT equipment and software.
- Befriending is to develop a befriending service to combat loneliness and isolation.

Mind in Harrogate District CIO

Notes to the financial statements for the year ended 31 March 2022

- National MIND Grant is to provide IT equipment and software to help during COVID.
- Out of Hours Service provides weekend and out of hours support.
- NYCC funding was for COVID infection prevention control measures.

17.3 Designated funds

Freehold property and disaster recovery fund for property as part of reserves policy.

Accounts

Mind in Harrogate District CIO

Trustees report and unaudited financial statements

for the year ended 31 March 2021

Charity no: 1151271

Mind in Harrogate District CIO
Financial statements
for the year ended 31 March 2021

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Mind in Harrogate District CIO

Legal & administrative information

for the year ended 31 March 2021

Charity name	Mind in Harrogate District
Charity Registration Number	1151271 (England & Wales)
Registered Office	101A Station Parade Harrogate North Yorkshire HG1 1HB
Trustees	Mr M Gibbs (Chair) Mr W Shermer (Treasurer) Mrs J Bell (Vice Chair) Mrs P Clews (Secretary) Mrs J Bovo (resigned 19th October 2020) Mr J Wallace (appointed 19th October 2020)
Chief Executive	Tina Chamberlain
Independent examiners	The Barker Partnership Chartered Accountants 24 High Street Pateley Bridge Harrogate HG3 5JU
Bankers	HSBC 7 Prospect Crescent Harrogate North Yorkshire HG1 1RN

Mind in Harrogate District CIO

Chairmans report for the year ended 31st March 2021

I am pleased to present the Annual Report for Mind in Harrogate District representing the year ended 31st March 2021. I will be commenting on our management, financial prudence and developments within the charity. A further summary of the financial activity will be contained in this report with more detailed information in the full report accepted by our auditors.

This year has been challenging with the continuing presence of Covid 19, which resulted in the centre remaining closed for a major part of this year. However, we were determined to provide services and adapted our delivery to ensure there was continued contact with service users. This could not have been done without the staff (including several new staff) and volunteers working tirelessly throughout this pandemic.

Despite the challenges I am pleased to report that we have provided: -

- Extended opening hours 8.30 to 5pm weekdays
- A continued and valuable telephone service
- Zoom activities
- A mental health befriending service
- A counselling service
- An out of hours service in partnership with Tees, Esk & Wear Valley NHS Trust
- An extensive programme of face to face activities once the centre reopened to groups under Covid safety measures. e.g. allotment group, walking group, Men's groups & Women's groups

Funding remains a key consideration for the organisation and we remain grateful to all our funders including NYCC, the Bramall Trust, Harrogate Food & Drink Festival, Penelope Martin Trust, The National Lottery, Two Ridings Community Foundation, Frank Pearson Trust, RB Gray Charitable Trust, Linden Charity, LabCorp Early Development Ltd and to all our good friends and supporters who have kindly made donations. Covid emergency funding meant that we were able to continue and extend our usual services to meet the new demands.

We delighted to report that we have achieved the prestigious Mind Quality Mark (MQM) assessment confirming our progress in becoming a centre of excellence as part of the National Mind Federation. This could not have been done without the immense input by CEO Tina Chamberlain, Trustees, and staff. As a result of the MQM assessment, Mind in Harrogate District have been nominated for three Mind Excellence Awards which is a great achievement.

We are looking to build on the activities we have consolidated and developed this year. Our next step is to appoint a Community Development Worker to ensure we cover all rural areas in our district.

We remain grateful to the dedication and professionalism of all staff and volunteers without whom we would not be able to provide our services. My thanks also to my fellow Trustees who provide scrutiny and leadership and ensure that the organisation operates effectively and in line with good practice.

2021/22 will bring new challenges as we hopefully return to some normality, but we are confident that the organisation is strong and robust enough to meet these challenges head on and continue to grow and offer mental health support to the people of Harrogate District.

Mind in Harrogate District CIO

Our Treasurer has outlined in his report the financial state of the charity. As outlined above in the accounts we continue to operate in a difficult financial climate but due to success in bidding for emergency Covid funding and extending our services we were able to post a surplus in 20/21.

Obviously, the situation as we come out of the pandemic will need to be monitored but the organisation remains in a strong financial position.

Mr M Gibbs (Chairman)



Date 15/9/21.....

Mind in Harrogate District CIO

Treasurers report for the year ended 31st March 2021

The period provided another challenging one but we are pleased to provide that due to the flexibility, provision of new services and the drive of all the team, a record level of income was derived from charitable activities creating a one-off exceptional surplus in the period of £61,723.

Following the previous years much needed investment into the Acorn Centre, this year again has seen minimal investment and hence the Value of Tangible Assets has marginally decreased. Investments have seen a small increase, gained through general market improvements.

Available Cash is higher than in previous years but being stored in readiness for expected expenditure and income challenges next year.

Unrestricted funds have increased to £87,651, which was a key target set from the previous year.

Mr W Shermer (Treasurer)  Date 15-9-21

Mind in Harrogate District CIO

Trustees annual report for the year ended 31 March 2021

Structure, Governance and Management

Governing document

The charity was registered at the Charity Commission on the 18th March 2013.

During the year, the organisation converted from a charitable company limited by guarantee, to a charitable incorporated organisation (CIO).

The CIO was established under a constitution dated 10th February 2021.

Appointment of trustees

Under the constitution, a trustee must be appointed by charity's members. Apart from the first charity trustees, every trustee must be appointed for a term of 3 years by a resolution passed at a properly convened meeting of charity trustees.

Trustee induction and training

Most trustees are already familiar with the work of the charity. New trustees are invited to meet with the chair in order to familiarise themselves with the charity in areas such as:

- The obligation of the board of trustees,
- The main documents which set out the operational framework for the charity,
- Resourcing and financial position,
- Future plans and objectives.

Trustees are encouraged to attend external training events where these will facilitate the undertaking of their role.

Organisation

The charity's constitution states that there can be a minimum of 4 trustees and a maximum of 10 trustees.

Risk Review

The trustees have conducted a review of the major risks to which the charity is exposed, particularly those related to the operations and finances of the charity. They are satisfied that systems are in place to mitigate exposure to the major risks.

Aims & objectives

The charity looks to promote the preservation of good mental health and to assist in relieving and rehabilitating persons suffering from mental health disorders or conditions of emotional or mental distress requiring advice or treatment.

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

Achievements & performance

The achievements and performance of the charity are explained in detail in the Chairman's report on pages 2-3.

Mind in Harrogate District CIO

Trustees annual report for the year ended 31 March 2021

Results

A summary of the results of the years activities is given on page 9 of the accounts. The charity returned a surplus of £61,723 (2020 - deficit of £5,990).

Financial Policy

Mind in Harrogate District prepares accounts in accordance with the statutory requirements placed on a Charity and meets all requirements of HM Revenue and Customs and the Charity Commission. The Finance Sub Committee (FSC) consisting of the Chairman, Treasurer and CEO has overall responsibility for financial management.

Payment Authorisation levels for the MIND have been set as:

- Less than £500 - CEO
- Between £500 and £2,000 - 2 of the 3 person Finance Committee
- Over £2,000 - Majority of the Trustees

Excluded monthly spend from above is the payroll, this is managed by the CEO, but prepared externally.

An annual review of our financial position is presented to Trustees including comparisons to budgets and previous years .

Harrogate in Mind prepares and agrees an Annual Budget no later than one month post the year end.

Income and expenditure accounts, and Balance Sheet for each financial quarter are submitted to the Trustees four times a year. The fourth report forms the basis of the annual accounts.

Annual accounts are drafted by the Treasurer and submitted for independent examination to a local firm of Accountants, namely The Barker Partnership of Pateley Bridge.

The return to the Charities Commission is submitted by the CEO.

Investment powers and policy

The trustees have the power to invest in such assets as they see fit.

Reserves policy

It is the policy of the trustees to maintain unrestricted reserves, which are the free reserves of the Association, in accordance with the following:

- A designated premises fund holding the freehold property and a cash reserve fund, which may be required to cover the anticipated cost of refurbishing premises in the future and as a premises Disaster Recovery. This provision is subject to annual review and, for the financial year ended 31 March 2021, the trustees have agreed the amount of the cash provision should be maintained at £50,000;
- A restricted reserve at a level that equates to a minimum of six months unrestricted expenditure based upon Budget levels for the following year; This provides sufficient funds to cover management, administration and support costs, allow short term funding for projects until further funding is obtained, accommodate changes in funding by statutory authorities. This is calculated to be £80,000 and is held in restricted reserves.

Mind in Harrogate District CIO

Trustees annual report for the year ended 31 March 2021

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for the period. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011 and the Charity (Accounts & Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board on 15.9.21..... and signed on its behalf by:

.....

Mr M Gibbs (Chairman)

Mind in Harrogate District CIO

Independent examiner's report to the trustees on the unaudited financial statements of Mind in Harrogate District CIO.

I report on the accounts of Mind in Harrogate District (charity number 1151271) for the year ended 31 March 2021 which are set out on pages 9 to 20.

Respective responsibilities of trustees and independent examiner

The charity's trustees are responsible for the preparation of the accounts. The 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 our attention.

Basis of independent examiners statement

My examination was carried out in accordance with 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 all 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 examiners statement

In the course of my examination, no matter has come to my attention;

(i) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records in accordance with section 130; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Act;

have not been met; or

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

..........

Date 8.10.21.....

David Thomas FCCA ACA - Independent Examiner

The Barker Partnership

Chartered Accountants

24 High Street

Pateley Bridge

Harrogate, HG3 5JU

Mind in Harrogate District CIO

Statement of financial activities for the year ended 31 March 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2021 Total £	2020 Total £
Incoming resources						
Incoming and endowments from:						
Donations & legacies	2	43,048	-	-	43,048	78,691
Charitable activities	3	84,500	77,940	-	162,440	65,000
Other trading activities	4	6,019	49,700	-	55,719	2,988
Investment income		4,414	-	-	4,414	5,371
Total incoming resources		137,981	127,640	-	265,621	152,050
Resources expended						
Resources expended on:						
Charitable activities	5	77,020	127,640	-	204,660	137,914
Other	6	6,735	-	4,830	11,565	16,381
Total resources expended		83,755	127,640	4,830	216,225	154,295
Net (outgoing)/ incoming resources before other recognised gains and losses						
		54,226	-	(4,830)	49,396	(2,245)
Transfers between funds	17	-	-	-	-	-
Other recognised gains and losses						
Gains/ losses on investment assets		12,327	-	-	12,327	3,745
Net movement in funds in year		66,554	-	(4,830)	61,723	(5,990)
Reconciliation of funds						
Total funds brought forward	17	21,098	80,000	247,190	348,288	354,278
Total funds carried forward	17	87,651	80,000	242,360	410,011	348,288

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 11 to 20 form an integral part of these financial statements.

Mind in Harrogate District CIO

**Balance sheet
as at 31 March 2021**

		2021		2020	
	Notes	£	£	£	£
Fixed Assets					
Tangible assets	11		200,015		206,760
Investments	12		123,607		111,280
			<u>323,622</u>		<u>318,040</u>
Current Assets					
Cash at bank and in hand	13	110,147		60,652	
		<u>110,147</u>		<u>60,652</u>	
Creditors: amounts falling due within one year	14	<u>(23,758)</u>		<u>(30,404)</u>	
Net Current assets			<u>86,389</u>		<u>30,248</u>
Total Assets Less Current Liabilities			<u>410,011</u>		<u>348,288</u>
The funds of the charity					
Unrestricted funds	16		87,651		21,098
Restricted funds	16		80,000		80,000
Designated funds	16		242,360		247,190
Total charity funds			<u>410,011</u>		<u>348,288</u>

The financial statements were approved by the trustees on 15/9/21..... and signed on the charities behalf by:

Mr M Gibbs (Chairman)

The notes on pages 11 to 20 form an integral part of these financial statements.

Mind in Harrogate District CIO

Notes to the financial statements for the year ended 31 March 2021

1. Accounting policies

The charity is a Charitable Incorporated Organisation (charity number 1151271). The registered office is 101A Station Parade, Harrogate, HG1 1HB.

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceeding year.

1.1. Basis of accounting

These accounts have been prepared under the historic cost convention and in accordance with the Financial Reporting by Charities – Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Charities Act 2011.

1.2. Fund accounting

Unrestricted funds are available at the discretion of the board in furtherance of the general objectives of the Charity.

Unrestricted funds

These are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds

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

Designated funds

These are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

1.3. Recognition of assets & income

Income is recognised in the Statement of Financial Activities (SoFA) when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities.

Recognition of grants & donations

Income is only recognised in the accounts when all of the criteria regarding entitlement, probable and measurement are met. In the case of a grant, evidence of entitlement usually exists when the formal offer of funding is communicated in writing to the charity. However, in the event that conditions are placed on the grant, those conditions must be met before income is recognised. In the case of a donation, entitlement arises immediately on its receipt.

Recognition of investment income

Income from interest is recognised when its receipt is probable and the amount receivable can be measured accurately.

Mind in Harrogate District CIO

Notes to the financial statements for the year ended 31 March 2021

1.4. Recognition of resources expended

Expenditure is the amount of a charity's resources that have been spent or otherwise used in carrying out its activities. An expense results in either a decrease in a charity's assets or an increase in its liabilities. Liabilities and expenditure are only recognised in the accounts when all of the criteria regarding entitlement, probable and measurement are met.

1.5. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Building & Roof	-	2% straight line basis
Equipment	-	20% reducing balance
Fixtures & fittings	-	20% reducing balance

1.6. Investments

Fixed asset investments are stated at cost less provision for permanent diminution in value. Investments are held primarily to provide an investment return for the charity.

Mind in Harrogate District CIO

Notes to the financial statements for the year ended 31 March 2021

2. Donations & Legacies

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2021 Total £	2020 Total £
Donations					
Liz & Terry Bramall	10,000	-	-	10,000	10,000
Penelope's Trust	-	-	-	-	5,000
Baines & Chamber	-	-	-	-	290
Boroughbridge Young Farmers	781	-	-	781	535
Broker Network	-	-	-	-	2,306
Garfield Weston	-	-	-	-	15,100
Ripley Festival	-	-	-	-	2,501
John Peter Law	-	-	-	-	500
Knaresborough Young Farmers	-	-	-	-	600
Linden Trust	1,500	-	-	1,500	1,000
MIND	-	-	-	-	1,247
National Trust	-	-	-	-	200
Pixel Fund	-	-	-	-	1,800
St John Fisher	-	-	-	-	120
Harrogate Rotary	1,100	-	-	1,100	-
Nbrly Community Fund	400	-	-	400	-
Other	19,621	-	-	19,621	30,433
	<u>33,402</u>	<u>-</u>	<u>-</u>	<u>33,402</u>	<u>71,632</u>
Other donations & legacies					
Other	9,646	-	-	9,646	7,059
	<u>43,048</u>	<u>-</u>	<u>-</u>	<u>43,048</u>	<u>78,691</u>
Total voluntary income	<u>43,048</u>	<u>-</u>	<u>-</u>	<u>43,048</u>	<u>78,691</u>

Mind in Harrogate District CIO

Notes to the financial statements for the year ended 31 March 2021

3. Incoming resources from charitable activities

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2021 Total £	2020 Total £
North Yorkshire County Council	65,000	-	-	65,000	65,000
The Two Ridings Community Foundation	-	12,000	-	12,000	-
Awards for all	-	-	-	-	-
Awards for all COVID Funding	-	9,700	-	9,700	-
Befriending	9,500	27,640	-	37,140	-
National MIND Grant	-	5,500	-	5,500	-
Harrogate Borough Council	10,000	-	-	10,000	-
COVID Response Fund	-	8,600	-	8,600	-
National Lottery Community Fund Coronavirus Community Support Fund Route One to Wellness	-	14,500	-	14,500	-
	<u>84,500</u>	<u>77,940</u>	<u>-</u>	<u>162,440</u>	<u>65,000</u>

4. Incoming resources from other trading activities

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2021 Total £	2020 Total £
Room Hire	700	-	-	700	2,688
Training	1,400	-	-	1,400	300
Counselling & out of hours	3,919	49,700	-	53,619	-
	<u>6,019</u>	<u>49,700</u>	<u>-</u>	<u>55,719</u>	<u>2,988</u>

Mind in Harrogate District CIO

Notes to the financial statements for the year ended 31 March 2021

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2021 Total £	2020 Total £
Salaries	42,532	113,088	-	155,620	101,830
Light & heat	2,978	-	-	2,978	3,656
NYCC partnership payments	11,216	-	-	11,216	7,846
Water	279	-	-	279	224
Telephone & internet costs	2,435	-	-	2,435	3,179
Training	1,090	4,052	-	5,142	550
Insurance	1,654	-	-	1,654	2,016
Affiliation fees	358	-	-	358	554
Rent	100	-	-	100	380
Repairs & maintenance	6,376	-	-	6,376	3,045
Marketing	130	-	-	130	9,247
Stationery & printing	2,518	10,500	-	13,018	3,357
Security and health & safety	5,354	-	-	5,354	2,030
	<u>77,020</u>	<u>127,640</u>	<u>-</u>	<u>204,660</u>	<u>137,914</u>

6. Other costs

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2021 Total £	2020 Total £
Independent examiner's fees	1,104	-	-	1,104	1,104
Bookkeeping	3,354	-	-	3,354	3,842
Sundry expenses	362	-	-	362	1,485
Depreciation	1,915	-	4,830	6,745	7,224
Administration expenses	-	-	-	-	2,726
	<u>6,735</u>	<u>-</u>	<u>4,830</u>	<u>11,565</u>	<u>16,381</u>

Mind in Harrogate District CIO

**Notes to the financial statements
for the year ended 31 March 2021**

7. Net incoming resources for the year	2021	2020
	£	£
Net incoming resources is stated after charging:		
Depreciation and other amounts written off tangible assets	1,915	2,394
	<u> </u>	<u> </u>
8. Audit and accountancy fees	2021	2020
	£	£
Independent examiners fees	1,104	1,104
	<u> </u>	<u> </u>
9. Trustee remuneration and expenses		
During the year no Trustee has received remuneration from, or had individual expenses met by the Charity (2020 - £nil).		
10. Employees		
Number of employees	2021	2020
The average monthly numbers of employees during the year were:		
Employees	10	6
	<u> </u>	<u> </u>
Employment costs	2021	2020
	£	£
Salaries	146,838	96,260
Employers pension costs	2,286	2,011
Employers NIC	6,705	2,160
Salaries - restricted	63,388	-
	<u>219,217</u>	<u>100,431</u>

No employees received remuneration or emoluments during the year, or the previous year, which exceeded £60,000 (2020 - None).

Mind in Harrogate District CIO

**Notes to the financial statements
for the year ended 31 March 2021**

11. Tangible fixed assets

	Freehold Property	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£	£
Cost				
at 1 April 2020	217,350	1,196	12,886	231,432
At 31 March 2021	217,350	1,196	12,886	231,432
Depreciation				
At 1 April 2020	20,160	431	4,081	24,672
Charge for the year	4,830	153	1,762	6,745
At 31 March 2021	24,990	584	5,843	31,417
Net book value				
At 31 March 2021	192,360	612	7,043	200,015
At 31 March 2020	197,190	765	8,805	206,760

12. Fixed asset investments

	2021 Total £	2020 Total £
Market value		
At 1 April 2020	111,280	135,025
Disposals	-	(19,850)
Net gains/ (losses) on revaluations in year	12,327	(3,895)
At 31 March 2021	123,607	111,280

Mind in Harrogate District CIO

Notes to the financial statements for the year ended 31 March 2021

13. Cash at bank and in hand	2021	2020
	£	£
Current account HSBC a/c 4116 4600	23,868	23,787
COIF bank account	86,279	36,865
	<u>110,147</u>	<u>60,652</u>
14. Creditors: amounts falling due within one year	2021	2020
	£	£
Other taxes and social security costs	2,404	5,049
Deferred income	20,250	23,798
Accruals	1,104	1,557
	<u>23,758</u>	<u>30,404</u>

15. Taxation

The Charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

16. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Designated funds	Total funds
	£	£	£	£
Fund balances at 31 March 2021 as represented by:				
Tangible fixed assets	7,655	-	192,360	200,015
Investments	13,607	60,000	50,000	123,607
Current assets	90,147	20,000	-	110,147
Current liabilities	(23,758)	-	-	(23,758)
	<u>87,651</u>	<u>80,000</u>	<u>242,360</u>	<u>410,011</u>

Mind in Harrogate District CIO

Notes to the financial statements for the year ended 31 March 2021

17. Movements in funds

	At Incoming 1 Apr 20 resources		Outgoing resources	Transfers	Other gains & losses	At 31 Mar 21
	£	£	£	£	£	£
Unrestricted funds	21,098	137,981	(83,755)	-	12,327	87,651
Restricted funds	80,000	127,640	(127,640)	-	-	80,000
Designated funds	247,190	-	(4,830)	-	-	242,360
Total funds	348,288	265,621	(216,225)	-	12,327	410,011

17.1 Unrestricted funds

Unrestricted funds comprise of those funds which the trustees are free to use in accordance with the charitable objec

17.2 Restricted funds

	At Incoming 1 Apr 20 resources		Outgoing resources	Transfers	Other gains & losses	At 31 Mar 21
	£	£	£	£	£	£
Core Fund	80,000	-	-	-	-	80,000
The Two Ridings Community Foundation	-	12,000	(12,000)	-	-	-
Awards for All COVID Funding	-	9,700	(9,700)	-	-	-
Befriending	-	27,640	(27,640)	-	-	-
National Mind Grant	-	5,500	(5,500)	-	-	-
COVID Response Fund	-	8,600	(8,600)	-	-	-
National Lottery Comm- unity Fund Coronavirus Community Support Fund	-	-	-	-	-	-
Route One to Wellness	-	14,500	(14,500)	-	-	-
Out of Hours	-	49,700	(49,700)	-	-	-
Total	80,000	127,640	(127,640)	-	-	80,000

- The core fund is 6 months running costs for the charity as part of the reserves policy.
- The Two Ridings Community Funding is to provide telephone and online COVID support.
- Awards for All COVID Funding is to provide IT equipment and software to help during COVID.
- Befriending is to develop a befriending service to combat loneliness and isolation.

Mind in Harrogate District CIO

Notes to the financial statements for the year ended 31 March 2021

- National MIND Grant is to provide IT equipment and software to help during COVID
- The COVID Response fund is to provide extra support for reopening of face to face services.
- The National Lottery Community Fund (Route One) is a community connector project.
- Out of Hours Service provides weekend and out of hours support.

17.3 Designated funds

Freehold property and disaster recovery fund for property as part of reserves policy.