

**Charity number: 1156010**

**Washington Mind CIO**

**Annual report**

**Year ended 31 March 2023**

# **Washington Mind CIO**

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# **Washington Mind CIO**

## **Reference and administrative details** **Year ended 31 March 2023**

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### **Trustees**

Bernadette Cornish  
David Wright  
Diane Snowdon  
Elaine Habron  
Lesley Thompson (resigned 13 October 2022)  
Richard Jackson  
Pat Martin  
Andrew Scott  
Brandon Feeley (appointed 25 January 2023)

### **Charity registered number**

1156010

### **Principal office**

The Life House  
Grasmere Terrace  
Columbia  
Washington  
NE38 7LP

### **Chief executive officer**

Jacqui Reeves

### **Accountants**

UNW LLP  
Chartered Accountants  
Citygate  
St James' Boulevard  
Newcastle upon Tyne  
NE1 4JE

### **Bankers**

Unity Trust Bank Plc  
9 Brindley Place  
Birmingham  
B1 2HB

### **Solicitors**

Ben Hoare Bell  
19 John Street  
Sunderland  
SR1 1JQ

# Washington Mind CIO

## Trustees' report Year ended 31 March 2023

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The trustees present their annual report together with the financial statements of the charity for the 1 April 2022 to 31 March 2023.

### Objectives and activities

#### • Policies and objectives

The objects of the Charitable Organisation are:

- To promote the preservation of mental health and to assist in relieving and rehabilitating persons suffering from mental disorder or conditions of emotional or mental distress requiring advice or treatment, and
- To promote the study of and research into mental health disorder and emotional or mental distress and to obtain and make records of and disseminate to the public the useful results of such research and to educate the public in matters relating to mental health.

The Charity operates primarily in the City of Sunderland and surrounding areas.

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'..

#### • Main activities undertaken to further the charity's purposes for the public benefit

Washington Mind is a well-established local mental health and wellbeing charity with extensive local knowledge and networks and will be celebrating the 42nd anniversary during the coming year. Genuine service user involvement is at the very heart of all of our work.

The trustees have considered the guidance produced by the Charity Commission on the provision of public benefit and they confirm that public benefit has been provided by the range of activities as described above.

### Achievements and performance

#### • Review of activities

Over the last year the country has been faced with the cost-of-living crisis and demand on services has rapidly increased, thanks to our local council, community groups across the city were awarded funding to provide a safe, warm place for people to come together, access services and activities, receive a warm meal and receive the support they needed.

The energy crisis and increased bills impacts individuals and organisations like ours with a large, community wellbeing centre, the Life House to run and maintain. Working to generate core funding crucial to enable the resource to be used by our community. We are proud of our community café, Café Life, which has become a well-used social hub within our community. The café has given us the opportunity not only to welcome more visitors to our building to enjoy refreshments in a safe environment but to expand our services and offer more vital group work which keeps our community well.

The life House offers a wider weekly programme of wellbeing activities including gardening, book and film clubs, brunch and lunch social sessions, afternoon and evening clubs, healthy eating courses and , alternative therapies and other opportunities for social healthy-lifestyle activities. We also work with partners to extend our range of activities including weight management, yoga, keep fit, toddler and baby activities.

Our reputation as a quality training provider continues. We have seen our training programme extended to include Investing in You and Let's Talk Mental Health. Investing In You was developed for South Tyneside Enhanced Primary Care who wanted to invest in the mental wellbeing of their staff and have this training session

# Washington Mind CIO

## Trustees' report (continued) Year ended 31 March 2023

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### Achievements and performance (continued)

integrated into their induction process for new staff. Since then, the training has been expanded upon and has been successfully delivered for workplaces and educational settings.

The Let's Talk Mental Health training was developed for a large local employer and has since been enhanced to become Mental Health Awareness for Managers.

A LIFE Worth Living has been successfully re-commissioned for a further 4 years. This training is well established and the demand for places has increased. This is a reflection of the difficult times many are facing and yet ALWL offers hope in spite of this.

NHS Sunderland Talking Therapies is the new name for Sunderland Psychological Wellbeing service and has been changed as part of a national rebrand. Our counselling service is one of the partner organisation and we now have a single point of access in place.

We have continued to offer support/signposting and advice via the SAFC Match Day Hub.

Our young people's team have continued to co-produce services with our community, providing counselling across the City and maintaining Service Level Agreements with 7 schools. A new training programme was developed over the Summer and plans are in place for an online forum.

The Teenage Market has continued, a celebration of Sunderland's young talent at PopRecs and other venues across the City. With live music and young entrepreneurs running their own market stalls, it now runs every third Saturday of the month.

In the last year (1st April 2022 to 31st March 2023) we received 1,110 new referrals, supported 1,454 individuals (accessing; therapies, social support, wellbeing activities and alternative/therapeutic group-work). We have dealt with 75,520 telephone, texts and email enquiries, delivered training to 831 participants and have 31 active volunteers. Our wellbeinginfo website received 93,749 unique visitors last year and our stats show this site is often used by people during the night and at weekends, making it an invaluable resource when traditional support is not available. In addition to this, our main base the Life House received over 17,964 visitors during this period and caters for children and adults of all ages.

Our support is built around choice, and current activities include: information resources (including websites and digital resources); counselling, alternative therapies, telephone support, therapeutic group work, psycho-educational sessions, wellbeing activities, training and volunteering opportunities. Genuine service involvement is at the heart of all that we do and we endeavour to challenge and reduce stigma and discrimination.

We disseminate mental health and wellbeing information through a variety of media, including external publications, our own publications, a text service, our database, social media, surveys, our online directory, information factsheets, our website, films, service leaflets and promotional items.

### • Volunteers

Volunteers play an important role in the charity's work and we have re-established our volunteer programme following a pause due to the pandemic. Roles include administration, group work facilitators, café assistants, counselling and fundraising activities. Our main area of student placements and volunteering is counselling in our young peoples and adult counselling projects. Their contribution towards the service helps us to over-perform on targets, reduce waiting lists and provide a safe, supportive, learning environment in which counsellors can flourish.

# Washington Mind CIO

## Trustees' report (continued) Year ended 31 March 2023

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### Achievements and performance (continued)

#### • Fundraising activities and income generation

Washington Mind abide by the fundraising code of practice. All funding is received to meet the objectives of the service. Our main source of income is grant funding. However we do have an active presence in the community which enables us to receive donations from those people who have been fundraising on our behalf. The charity does not make any material expenditure to raise income and has no plans to do so in the future.

We welcomed a Fundraising Coordinator to our team to help us increase our core funding and raise awareness across our community. We recognise that it is now more important as we face the cost of living crisis to plan effectively for our future income and have a variety of income streams in the future.

### Financial review

#### • Financial performance and position

Washington Mind have implemented robust financial monitoring systems to ensure that the charity's resources continue to be properly managed and safeguarded. During the year our income fell to £935,782, a fall of 6% additionally, the expenditure in the year rose by 24% to £928,120. The income still outweighs the annual expenditure, however, this has put a squeeze on the gross profit margin.

Our restricted funds increased considerably this year due to continued support and grants awarded. Although there has been an increase in the restricted funds of 7%, £65,997, we are still in a position where demand on services continues to outweigh the funding that we can receive, indicated by the fall in the unrestricted funds by 31%, to £128,407, a net deficit in the year of £58,335.

The Trustees consider that our unrestricted, undesignated reserves of £3,294, coupled with the designated redundancy fund of £119,254 at the 31st March 2023 and at the date of signing our accounts are sufficient to meet current ongoing operational obligations.

#### • Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

#### • Reserves policy

The management board has continued to pay scrutiny to the charity's requirements for reserves. The year has been another successful one for Washington Mind, but we appreciate that the threat of difficult times continues to lie ahead due to the many changing circumstances out of our control, including the cost of living and large inflationary rises. This however does not change our view on the amounts necessary to fund core activities which have increased over the last year. We aim to hold undesignated reserves of between 3 and 6 months core costs.

Undesignated unrestricted reserves are £3,294. These are held to enable Washington Mind to fund its core team and running costs in the short term, as well as day-to-day running costs, outside of covered project costs.

The unrestricted, undesignated reserves figure is low, however the trustees are satisfied that the current reserves are within the target range set but continue to monitor the position closely, the unrestricted, undesignated reserves are predicted to increase within the next financial year.

# **Washington Mind CIO**

## **Trustees' report (continued) Year ended 31 March 2023**

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### **• Principal risks and uncertainties**

The Trustees have examined the major risks which the charity faces in relation to external factors, governance and management, internal operations and business. The likelihood and impact of risks and what systems should be in place to control and reduce those risks are kept under review by the management committee throughout the year.

Washington Mind's Risk Register includes risks regarding governance, operational, financial, external factors and compliance with law and regulation and is reviewed regularly. Trustees consider potential risks when planning and managing the charity's business. Risk management is an agenda item on every Committee meeting. Systems are designed to provide reasonable, although not absolute, assurance against material loss or misstatement of loss.

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

#### **• Constitution**

Washington Mind CIO is a registered charity, number 1156010.

Washington Mind is a well-established local Charitable Incorporated Organisation governed by its Memorandum and Articles of Association, who have been delivering mental health and wellbeing support since 1981. We are affiliated to national Mind and are one of around 100 Local Mind Associations. Each one is an independent charity run by local people, for local people and we are responsible for our own funding and services. Mind provides a nationwide support network including access to legal advice and other resources.

#### **• Methods of appointment or election of trustees**

Trustees are recruited and selected using safer recruitment processes. We advertise openly to actively promote equality of opportunity for all and welcome applications from a wide range of candidates. We select all candidates for interview based on their skills, qualifications and experience, including lived-experience of mental health issues. All trustees must complete an application form and if shortlisted are interviewed at the Life House. Short listing and interviewing are carried out by more than one person, usually the CEO and one other Trustee. If accepted, the Chairperson will then confirm in writing the acceptance of their application to become a trustee. They will be formally appointed at the next board meeting. Washington Mind in its duty of care to our client group will check references and request a DBS check for all Trustees. We complete a trustee skills audit to ensure the right mix of talent, skills and potential are on the board and we can address gaps.

New Trustees are inducted to the organisation through meetings with other Trustees and senior staff. Additional training is provided as required.

# Washington Mind CIO

## Trustees' report (continued) Year ended 31 March 2023

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### Structure, governance and management (continued)

#### • Organisational structure and decision-making policies

Washington Mind has a management committee who are responsible for the strategic direction of the organisation. At present the committee has seven members from a variety of backgrounds relevant to the work of the charitable company. The Chief Executive Officer is appointed by the Trustees and is responsible for all aspects of the charity's operations, including obtaining adequate funding to finance the charity's services. The complete organisational structure consists of a CEO, accountable to the Management Committee with four Senior Managers accountable to the Chief Executive Officer. They are the Business Support Manager, Training Manager, Lead Young Peoples Counsellor and Lead Counsellor, who all have clinical and/or line management responsibilities for the administration, project and counselling staff. There are six members of staff in the support team and eleven staff in the clinical teams, a trainer, a youth worker and we also employ a cleaner.

All staff are interviewed and an assessment is carried out of their skills, qualifications and experience against their job description and capability. Comparative salaries are sought and benchmarked against suitable pay scales, using other Local Minds and similar organisations e.g. counselling services. For new posts we use NJC pay scales as a guide, which are used widely in the voluntary and community sectors, (although they are local government scales negotiated by the employer and trade union sides of the National Joint Council for Local Government Services).

### Plans for future periods

#### Project Goals 2021 - 2024 for each project area:

##### *The Life House*

- We will continue to promote recovery and improve mental health & wellbeing across our communities. We will accomplish this by the delivery of community groups and activities which will support the wellbeing of people of all ages. Our services will be enhanced by sharing community self-help and wellbeing resources. We will use our monthly data/stats report and our communications channels/poll to monitor, adapt and develop services.

##### *Training*

- Washington Mind will continue to develop the training project to meet the needs of the organisation and our community. We will further establish our training programme through the continuation of our relationships with businesses, educational providers organisations and commissioners. The training programme will continue to be delivered to a high standard whilst generating income and supporting sustainability.

##### *Counselling*

- We will maintain our current high standard of individual counselling work with clients and develop further the community impact of the counselling service by offering support via group work.

##### *Young People's Project*

- To work with young people to develop an adaptive and responsive service in a rapidly changing world.  
People Management:
- Trustees, Staff and volunteers working as one team in a safe, stimulating, healthy environment that helps staff and volunteers work together towards shared goals.

##### *Financial management*

- We will continue with our robust financial monitoring systems to ensure that the Charity's resources continue to be properly managed and safeguarded.



## Washington Mind CIO

**Trustees' report (continued)**  
**Year ended 31 March 2023**

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**Plans for future periods (continued)**

Approved by order of the members of the board of trustees on and signed on their behalf by:



**Bernadette Cornish**  
**Trustee**

## Washington Mind CIO

### Statement of trustees' responsibilities Year ended 31 March 2023

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The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of trustees on and signed on its behalf by:



Bernadette Cornish  
Trustee



## **Independent examiner's report Year ended 31 March 2023**

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### **Independent examiner's report to the trustees of Washington Mind CIO ('the charity')**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work or for this report.



**Independent examiner's report (continued)**  
**Year ended 31 March 2023**

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Signed: *Anne Hallowell*

Dated:

Anne Hallowell

BSc FCA DChA

UNW LLP  
Newcastle upon Tyne

# Washington Mind CIO

## Statement of financial activities Year ended 31 March 2023

|                                    | Note | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>funds<br>2023<br>£ | Total<br>funds<br>2022<br>£ |
|------------------------------------|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>                |      |                                    |                                  |                             |                             |
| Donations and legacies             | 2    | 150,068                            | 733,829                          | 883,897                     | 782,628                     |
| Charitable activities              | 4    | -                                  | 48,281                           | 48,281                      | 209,209                     |
| Investments                        |      | 3,604                              | -                                | 3,604                       | 193                         |
| <b>Total Income</b>                |      | <b>153,672</b>                     | <b>782,110</b>                   | <b>935,782</b>              | <b>992,030</b>              |
| <b>Expenditure on:</b>             |      |                                    |                                  |                             |                             |
| Charitable activities              | 5    | 212,007                            | 716,113                          | 928,120                     | 701,743                     |
| <b>Total expenditure</b>           |      | <b>212,007</b>                     | <b>716,113</b>                   | <b>928,120</b>              | <b>701,743</b>              |
| <b>Net movement in funds</b>       |      | <b>(58,335)</b>                    | <b>65,997</b>                    | <b>7,662</b>                | <b>290,287</b>              |
| <b>Reconciliation of funds:</b>    |      |                                    |                                  |                             |                             |
| Total funds brought forward        |      | 186,742                            | 988,037                          | 1,174,779                   | 884,492                     |
| Net movement in funds              |      | (58,335)                           | 65,997                           | 7,662                       | 290,287                     |
| <b>Total funds carried forward</b> |      | <b>128,407</b>                     | <b>1,054,034</b>                 | <b>1,182,441</b>            | <b>1,174,779</b>            |

The notes on pages 14 to 27 form part of these financial statements.

# Washington Mind CIO

## Balance sheet At 31 March 2023

|   | Note | 2023<br>£        | 2022<br>£        |
|---|------|------------------|------------------|
| <b>Fixed assets</b>                                     |      |                  |                  |
| Intangible assets                                       | 8    | 11,109           | 13,995           |
| Tangible assets   | 9    | 111,259          | 141,437          |
|   |      | <u>122,368</u>   | <u>155,432</u>   |
| <b>Current assets</b>                                   |      |                  |                  |
| Debtors   | 10   | 424,942          | 208,300          |
| Cash at bank and in hand                                |      | 999,139          | 1,018,296        |
|   |      | <u>1,424,081</u> | <u>1,224,596</u> |
| Creditors: amounts falling due within one year          | 11   | (213,992)        | (205,249)        |
| <b>Net current assets</b>                               |      | <u>1,210,089</u> | <u>1,019,347</u> |
| <b>Total assets less current liabilities</b>            |      | <u>1,332,457</u> | <u>1,174,779</u> |
| Creditors: amounts falling due after more than one year | 12   | (150,016)        | -                |
| <b>Net assets</b>                                       |      | <u>1,182,441</u> | <u>1,174,779</u> |
| <b>Total net assets</b>                                 |      | <u>1,182,441</u> | <u>1,174,779</u> |
| <b>Charity funds</b>                                    |      |                  |                  |
| Restricted funds  | 13   | 1,054,034        | 988,037          |
| Unrestricted funds                                      | 13   | 128,407          | 186,742          |
| <b>Total funds</b>                                      |      | <u>1,182,441</u> | <u>1,174,779</u> |

The financial statements were approved and authorised for issue by the trustees on Complete 'ACCOUNTS COMPLETION' section and signed on their behalf by:

*B. Cornish*

Bernadette Cornish  
Trustee

The notes on pages 14 to 27 form part of these financial statements.

## Washington Mind CIO

### Statement of cash flows Year ended 31 March 2023

|   | 2023<br>£      | 2022<br>£        |
|---|----------------|------------------|
| <b>Cash flows from operating activities</b>             |                |                  |
| Net cash used in operating activities (see note 15)     | (13,404)       | 249,015          |
| <b>Cash flows from investing activities</b>             |                |                  |
| Purchase of intangible assets                           | (2,153)        | (3,600)          |
| Purchase of tangible fixed assets                       | (1,600)        | (93,398)         |
| <b>Net cash used in investing activities</b>            | (3,753)        | (96,998)         |
| <b>Cash flows from financing activities</b>             |                |                  |
| <b>Net cash provided by financing activities</b>        | -              | -                |
| <b>Change in cash and cash equivalents in the year</b>  | (17,157)       | 152,017          |
| Cash and cash equivalents at the beginning of the year  | 1,016,296      | 864,279          |
| <b>Cash and cash equivalents at the end of the year</b> | <b>999,139</b> | <b>1,016,296</b> |

The notes on pages 14 to 27 form part of these financial statements

# Washington Mind CIO

## Notes to the financial statements Year ended 31 March 2023

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### 1. Accounting policies

#### 1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland ('FRS 102') (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland ('FRS 102') and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Washington Mind CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in pounds sterling which is the functional currency of the charity and are rounded to the nearest £1.

#### 1.2 Going concern

As noted in the trustees' report, the charity's activities continue to be supported by external donations and grants, continued support from its primary funders supports the going concern status of the charity.

Given the substantial cash balances and anticipated spend over the coming 12 months, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

#### 1.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.



# Washington Mind CIO

## Notes to the financial statements Year ended 31 March 2023

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### 1. Accounting policies (continued)

#### 1.4 Expenditure

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity, including those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements. They are apportioned against the activities of the charity in line with the estimated usage of those costs.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

#### 1.5 Intangible assets and amortisation

Intangible assets costing £1,500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

Amortisation is provided on the following basis:

|                   |                      |
|-------------------|----------------------|
| Computer software | - 20 % straight line |
|-------------------|----------------------|

#### 1.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

|                       |                        |
|-----------------------|------------------------|
| Property improvements | - 10% straight line    |
| Motor vehicles        | - 20% straight line    |
| Equipment             | - 33.33% straight line |
| Garden Project        | - 10% straight line    |

# Washington Mind CIO

## Notes to the financial statements Year ended 31 March 2023

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### 1. Accounting policies (continued)

#### 1.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### 1.8 Cash and cash equivalents

Cash and cash equivalents includes cash in hand.

#### 1.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

#### 1.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

#### 1.11 Operating leases

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

#### 1.12 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

#### 1.13 Fund accounting

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

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

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

# Washington Mind CIO

## Notes to the financial statements Year ended 31 March 2023

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### 1. Accounting policies (continued)

#### 1.14 Critical accounting estimates and areas of judgment

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Estimates included within these financial statements include depreciation and amortisation charges. None of the estimates made are considered to carry significant estimation uncertainty, nor to bear significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next financial year.

In preparing these financial statements the trustees do not consider there were any significant areas of judgement that were required in applying the charity's accounting policies as set out above.

### 2. Income from donations and legacies

|                      | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>funds<br>2023<br>£ |
|----------------------|------------------------------------|----------------------------------|-----------------------------|
| Donations and grants | 150,068                            | 733,829                          | 883,897                     |

  

|                      | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ |
|----------------------|------------------------------------|----------------------------------|-----------------------------|
| Donations and grants | 149,108                            | 633,520                          | 782,628                     |

# Washington Mind CIO

## Notes to the financial statements Year ended 31 March 2023

### 3. Donations and Grants

Donations and grants above £5,000 have been disclosed in the table below with grant below this threshold disclosed within other grants and donations.

|                            | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>funds<br>2023<br>£ |
|----------------------------|------------------------------------|----------------------------------|-----------------------------|
| Foundation of Light        | 6,745                              | -                                | 6,745                       |
| NHS Sunderland CCG         | -                                  | 504,767                          | 504,767                     |
| Sunderland City Council    | -                                  | 89,599                           | 89,599                      |
| South Tyneside Council     | -                                  | 40,840                           | 40,840                      |
| Mind                       | -                                  | 49,500                           | 49,500                      |
| Community Foundation       | -                                  | 9,373                            | 9,373                       |
| Schools and Academies      | -                                  | 17,250                           | 17,250                      |
| Other grants and donations | 143,323                            | 22,500                           | 165,823                     |
| <b>Total 2023</b>          | <b>150,068</b>                     | <b>733,829</b>                   | <b>883,897</b>              |

|                                 | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ |
|---------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Lloyds Foundation               | -                                  | 24,392                           | 24,392                      |
| NHS Sunderland CCG              | -                                  | 272,661                          | 272,661                     |
| Sunderland City Council         | 14,168                             | 181,429                          | 195,597                     |
| South Tyneside Council          | -                                  | 14,115                           | 14,115                      |
| CNTW                            | 32,538                             | -                                | 32,538                      |
| Mind                            | -                                  | 41,645                           | 41,645                      |
| Sunderland Counselling Services | 8,000                              | -                                | 8,000                       |
| SAFC Rays Corner                | 38,234                             | -                                | 38,234                      |
| Schools and Academies           | -                                  | 15,540                           | 15,540                      |
| Other grants and donations      | 56,168                             | 83,738                           | 139,906                     |
| <b>Total 2022</b>               | <b>149,108</b>                     | <b>633,520</b>                   | <b>782,628</b>              |

# Washington Mind CIO

## Notes to the financial statements Year ended 31 March 2023

### 4. Income from charitable activities

|                   | Restricted<br>funds<br>2023<br>£ | Total<br>funds<br>2023<br>£ | Total<br>funds<br>2022<br>£ |
|-------------------|----------------------------------|-----------------------------|-----------------------------|
| Training sessions | 48,281                           | 48,281                      | 209,209                     |

### 5. Analysis of expenditure by activities

|              | Activities<br>undertaken<br>directly<br>2023<br>£ | Support<br>costs<br>2023<br>£ | Total<br>funds<br>2023<br>£ |
|--------------|---|-------------------------------|-----------------------------|
| Core         | 134,206   | 77,801                        | 212,007                     |
| Community    | 262,749   | 15,015                        | 277,764                     |
| Training     | 49,847  | 8,947                         | 58,794                      |
| Counselling  | 169,744   | 11,093                        | 180,837                     |
| Young People | 179,785   | 18,933                        | 198,718                     |
|              | 796,331   | 131,789                       | 928,120                     |

|              | Activities<br>undertaken<br>directly<br>2022<br>£ | Support<br>costs<br>2022<br>£ | Total<br>funds<br>2022<br>£ |
|--------------|---|-------------------------------|-----------------------------|
| Core         | 81,052  | 49,806                        | 130,858                     |
| Community    | 230,100   | 9,890                         | 239,990                     |
| Training     | 58,681  | 5,893                         | 64,574                      |
| Counselling  | 108,601   | 7,307                         | 115,908                     |
| Young People | 137,942   | 12,471                        | 150,413                     |
|              | 616,376   | 85,367                        | 701,743                     |

# Washington Mind CIO

## Notes to the financial statements Year ended 31 March 2023

### 5. Analysis of expenditure by activities (continued)

#### Analysis of support costs

|                             | Total<br>funds<br>2023<br>£ | Total<br>funds<br>2022<br>£ |
|-----------------------------|-----------------------------|-----------------------------|
| Depreciation                | 36,817                      | 26,412                      |
| Office expenses             | 45,006                      | 30,122                      |
| Building costs              | 16,668                      | 2,868                       |
| Legal and professional fees | 11,389                      | 9,358                       |
| Travel                      | 652                         | 5                           |
| IT costs                    | 13,301                      | 11,292                      |
| Insurance                   | 7,956                       | 5,310                       |
|                             | <b>131,789</b>              | <b>85,367</b>               |

### 6. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £3,800 (2022 - £3,600).

### 7. Staff costs

|  | 2023<br>£      | 2022<br>£      |
|--|----------------|----------------|
| Wages and salaries                                   | 561,994        | 421,755        |
| Social security costs                                | 43,244         | 29,078         |
| Contribution to defined contribution pension schemes | 24,210         | 14,709         |
|  | <b>629,448</b> | <b>465,542</b> |

The average number of persons employed by the charity during the year was as follows:

|       | 2023<br>No. | 2022<br>No. |
|-------|-------------|-------------|
| Staff | <b>27</b>   | <b>21</b>   |

# Washington Mind CIO

## Notes to the financial statements Year ended 31 March 2023

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### 7. Staff costs (continued)

No employee received remuneration amounting to more than £60,000 in either year.

The charity considers its key management personnel to comprise of the trustees, the Chief Executive and the service delivery managers. The total employee benefits of the key management personnel were £165,688 (2022: £138,702).

During the year and prior year, no trustees received any remuneration or reimbursement of expenses.

### 8. Intangible assets

|                       | Computer software<br>£ |
|-----------------------|------------------------|
| <b>Cost</b>           |                        |
| At 1 April 2022       | 23,400                 |
| Additions             | 2,153                  |
| At 31 March 2023      | <u>25,553</u>          |
| <b>Amortisation</b>   |                        |
| At 1 April 2022       | 9,405                  |
| Charge for the year   | 5,039                  |
| At 31 March 2023      | <u>14,444</u>          |
| <b>Net book value</b> |                        |
| At 31 March 2023      | <u>11,109</u>          |
| At 31 March 2022      | <u>13,995</u>          |

# Washington Mind CIO

## Notes to the financial statements Year ended 31 March 2023

### 9. Tangible fixed assets

|                       | Property<br>£ | Motor<br>vehicles<br>£ | Equipment<br>£ | Garden<br>project<br>£ | Total<br>£ |
|-----------------------|---------------|------------------------|----------------|------------------------|------------|
| <b>Cost</b>           |               |                        |                |                        |            |
| At 1 April 2022       | 128,763       | 23,000                 | 4,684          | 125,353                | 281,800    |
| Additions             | -             | -                      | 1,600          | -                      | 1,600      |
| At 31 March 2023      | 128,763       | 23,000                 | 6,284          | 125,353                | 283,400    |
| <b>Depreciation</b>   |               |                        |                |                        |            |
| At 1 April 2022       | 115,885       | 6,900                  | 4,016          | 13,562                 | 140,363    |
| Charge for the year   | 12,876        | 4,600                  | 1,766          | 12,536                 | 31,778     |
| At 31 March 2023      | 128,761       | 11,500                 | 5,782          | 26,098                 | 172,141    |
| <b>Net book value</b> |               |                        |                |                        |            |
| At 31 March 2023      | 2             | 11,500                 | 502            | 99,255                 | 111,259    |
| At 31 March 2022      | 12,878        | 16,100                 | 668            | 111,791                | 141,437    |

### 10. Debtors

|                                | 2023<br>£ | 2022<br>£ |
|--------------------------------|-----------|-----------|
| <b>Due within one year</b>     |           |           |
| Trade debtors                  | 378,071   | 205,648   |
| Other debtors                  | 26        | 116       |
| Prepayments and accrued income | 46,845    | 2,536     |
|                                | 424,942   | 208,300   |



## Washington Mind CIO

### Notes to the financial statements Year ended 31 March 2023

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#### 11. Creditors: Amounts falling due within one year

|                                    | 2023<br>£      | 2022<br>£      |
|------------------------------------|----------------|----------------|
| Trade creditors                    | 2,770          | 1,948          |
| Other taxation and social security | 12,660         | 13,644         |
| Other creditors                    | 120            | -              |
| Accruals and deferred income       | 198,442        | 189,657        |
|                                    | <u>213,992</u> | <u>205,249</u> |

|  | 2023<br>£      | 2022<br>£      |
|--|----------------|----------------|
| Deferred income at 1 April 2022        | 184,366        | 122,183        |
| Resources deferred during the year     | 340,483        | 142,087        |
| Amounts released from previous periods | (184,366)      | (79,904)       |
|  | <u>340,483</u> | <u>184,366</u> |

#### 12. Creditors: Amounts falling due after more than one year

|                              | 2023<br>£ | 2022<br>£ |
|------------------------------|-----------|-----------|
| Accruals and deferred income | 150,016   | -         |

# Washington Mind CIO

## Notes to the financial statements Year ended 31 March 2023

### 13. Statement of funds

#### Statement of funds - current year

|                                 | Balance at 1<br>April 2022<br>£ | Income<br>£    | Expenditure<br>£ | Balance at<br>31 March<br>2023<br>£ |
|---------------------------------|---------------------------------|----------------|------------------|-------------------------------------|
| <b>Unrestricted funds</b>       |                                 |                |                  |                                     |
| <b>Designated funds</b>         |                                 |                |                  |                                     |
| Life House                      | 12,878                          | -              | (12,876)         | 2                                   |
| Redundancy                      | 119,254                         | -              | -                | 119,254                             |
| Garden Project                  | 18,393                          | -              | (12,536)         | 5,857                               |
|                                 | <u>150,525</u>                  | <u>-</u>       | <u>(25,412)</u>  | <u>125,113</u>                      |
| <b>General funds</b>            |                                 |                |                  |                                     |
| Unrestricted funds              | 36,217                          | 153,672        | (186,595)        | 3,294                               |
| <b>Total Unrestricted funds</b> | <u>186,742</u>                  | <u>153,672</u> | <u>(212,007)</u> | <u>128,407</u>                      |
| <b>Restricted funds</b>         |                                 |                |                  |                                     |
| Counselling                     | 96,422                          | 201,207        | (190,773)        | 106,856                             |
| Training                        | 360,089                         | 48,281         | (62,377)         | 345,993                             |
| Young People                    | 413,893                         | 262,703        | (195,323)        | 481,273                             |
| Community                       | 117,633                         | 269,919        | (267,640)        | 119,912                             |
|                                 | <u>988,037</u>                  | <u>782,110</u> | <u>(716,113)</u> | <u>1,054,034</u>                    |
| <b>Total of funds</b>           | <u>1,174,779</u>                | <u>935,782</u> | <u>(928,120)</u> | <u>1,182,441</u>                    |

# Washington Mind CIO

## Notes to the financial statements Year ended 31 March 2023

### 13. Statement of funds (continued)

#### Statement of funds - prior year

|                                 | Balance at<br>1 April 2021<br>£ | Income<br>£           | Expenditure<br>£        | Balance at<br>31 March<br>2022<br>£ |
|---------------------------------|---------------------------------|-----------------------|-------------------------|-------------------------------------|
| <b>Unrestricted funds</b>       |                                 |                       |                         |                                     |
| <b>Designated funds</b>         |                                 |                       |                         |                                     |
| Life House                      | 25,754                          | -                     | (12,876)                | 12,878                              |
| Redundancy                      | 119,254                         | -                     | -                       | 119,254                             |
| Garden Project                  | 22,367                          | -                     | (3,974)                 | 18,393                              |
|                                 | <u>167,375</u>                  | <u>-</u>              | <u>(16,850)</u>         | <u>150,525</u>                      |
| <b>General funds</b>            |                                 |                       |                         |                                     |
| Unrestricted funds              | <u>41,090</u>                   | <u>149,301</u>        | <u>(154,174)</u>        | <u>36,217</u>                       |
| <b>Total Unrestricted funds</b> | <u>208,465</u>                  | <u>149,301</u>        | <u>(171,024)</u>        | <u>186,742</u>                      |
| <b>Restricted funds</b>         |                                 |                       |                         |                                     |
| Counselling                     | 45,854                          | 159,259               | (108,691)               | 96,422                              |
| Training                        | 212,257                         | 208,909               | (61,077)                | 360,089                             |
| Young People                    | 318,367                         | 235,889               | (140,363)               | 413,893                             |
| Community                       | 99,549                          | 238,672               | (220,588)               | 117,633                             |
|                                 | <u>676,027</u>                  | <u>842,729</u>        | <u>(530,719)</u>        | <u>988,037</u>                      |
| <b>Total of funds</b>           | <u><u>884,492</u></u>           | <u><u>992,030</u></u> | <u><u>(701,743)</u></u> | <u><u>1,174,779</u></u>             |

# Washington Mind CIO

## Notes to the financial statements Year ended 31 March 2023

### 14. Analysis of net assets between funds

#### Analysis of net assets between funds - current year

|                                     | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>funds<br>2023<br>£ |
|-------------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Tangible fixed assets               | 111,259                            | -                                | 111,259                     |
| Intangible fixed assets             | 11,109                             | -                                | 11,109                      |
| Current assets                      | 29,564                             | 1,394,517                        | 1,424,081                   |
| Creditors due within one year       | (23,525)                           | (190,467)                        | (213,992)                   |
| Creditors due in more than one year | -                                  | (150,016)                        | (150,016)                   |
| <b>Total</b>                        | <b>128,407</b>                     | <b>1,054,034</b>                 | <b>1,182,441</b>            |

#### Analysis of net assets between funds - prior year

|                               | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Tangible fixed assets         | 141,437                            | -                                | 141,437                     |
| Intangible fixed assets       | 13,995                             | -                                | 13,995                      |
| Current assets                | 52,193                             | 1,172,403                        | 1,224,596                   |
| Creditors due within one year | (20,883)                           | (184,366)                        | (205,249)                   |
| <b>Total</b>                  | <b>186,742</b>                     | <b>988,037</b>                   | <b>1,174,779</b>            |

### 15. Reconciliation of net movement in funds to net cash flow from operating activities

|  | 2023<br>£       | 2022<br>£      |
|--|-----------------|----------------|
| Net income for the year (as per Statement of Financial Activities) | 7,662           | 290,287        |
| <b>Adjustments for:</b>  |                 |                |
| Depreciation charges   | 31,778          | 22,452         |
| Amortisation charges   | 5,039           | 3,690          |
| (Increase) / decrease in debtors                                   | (216,642)       | (137,495)      |
| Increase / (decrease) in creditors                                 | 158,759         | 70,081         |
| <b>Net cash provided by/(used in) operating activities</b>         | <b>(13,404)</b> | <b>249,015</b> |

# Washington Mind CIO

## Notes to the financial statements Year ended 31 March 2023

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### 16. Analysis of cash and cash equivalents

|              | 2023<br>£ | 2022<br>£ |
|--------------|-----------|-----------|
| Cash in hand | 999,139   | 1,016,296 |

### 17. Analysis of changes in net debt

|                          | At 1 April<br>2022<br>£ | Cash flows<br>£ | At 31 March<br>2023<br>£ |
|--------------------------|-------------------------|-----------------|--------------------------|
| Cash at bank and in hand | 1,016,296               | (17,157)        | 999,139                  |

### 18. Pension commitments

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £24,210 (2022: £14,709). Contributions totalling £3,702 (2022: £2,656) were payable to the fund at the balance sheet date and are included in creditors.

### 19. Operating lease commitments

At 31 March 2023 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

|  | 2023<br>£ | 2022<br>£ |
|--|-----------|-----------|
| Not later than 1 year                        | 1,097     | 1,906     |
| Later than 1 year and not later than 5 years | 660       | 1,758     |
|  | 1,757     | 3,664     |

### 20. Related party transactions

There were no related party transactions identified within the year.

