

Charity registration number: 1156010

**WASHINGTON MIND CIO
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

Washington Mind CIO
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Washington Mind CIO Trustees' Report For The Year Ended 31 March 2025

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

Objectives and Activities

Aims and Objectives

Policies and objectives

The objects of the Charitable Incorporated 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)'.

Significant Activities

Washington Mind is a well-established local mental health and wellbeing charity with extensive local knowledge, community engagement and networks. We will be celebrating the 44th 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.

Public Benefit

Activities undertaken to further the charity's purposes for the public benefit are detailed within Achievements and Performance.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

Review of activities

The ongoing economic and social challenges across the UK continue to have a significant impact on the charity sector and the communities we serve. Rising living costs, increasing demand for mental health and wellbeing support, and pressures on public services have created a complex environment for both individuals and organisations.

Many people are facing financial hardship, isolation, and uncertainty, leading to greater reliance on voluntary and community services.

At the same time, charities are experiencing higher operating costs and increased competition for limited funding. Despite these challenges, we remain committed to supporting our community, adapting our services, and working collaboratively with partners to ensure we continue to meet local needs effectively and sustainably.

Life House

The Life House continues to thrive and we welcomed over 32,000 people over the year, offering a wide range of support and activities for our community.

Our wellbeing activities continued to expand and strengthen we launched a new SEND parent and carer group, Chatty Café, Lunch and Learn sessions, and Connections Café, with new funding secured to sustain exercise classes until July 2026.

Digital sessions were delivered in partnership with Sunderland Software City and Barclays, while wellbeinginfo.org content was updated and new support pages developed.

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**Washington Mind CIO
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Main Achievements - continued

Across the year, additional wellbeing and social opportunities were introduced, such as massage therapies, meditation, a Baby Massage group, and the Men's Pizza Club.

Festive community events were well attended, and the launch of the Young Peoples wellbeing.org site marked a key milestone. Planning took place for new initiatives including the Family Tea Club and the relaunch of the Job Club in partnership with Total Futures, alongside recruitment for new staff roles to support future delivery.

Training

Washington Mind remains a quality training provider, and this is further evidence not only in the continuation of existing contracts but also in the new contracts and the bespoke training we have been approached to develop and deliver.

A LIFE Worth Living continues to provide a much-needed training resource during difficult social and economic times. Attendance at the training alongside the feedback received reinforces the need for this training as well as an evidence base for how the training is being utilised across our community and is indeed saving lives. South Tyneside continue to purchase ALWL and delivery has exceeded the original contract requirements.

Sunderland City Council have recommissioned their internal staff training programme and this has undergone further development.

Our partnership with Sunderland Workplace Alliance has seen us further commissioned for a second year to deliver Building Resilience in the Workplace supporting the mental wellbeing of workplaces across the city.

We are continually contacted by employers to deliver MHFA as well as several bespoke training courses. We have recently been contacted by TWFRS to develop and deliver a Mental Health for Managers course that will be commissioned for one year.

Counselling

Throughout 2024–25, the counselling service has continued to develop and adapt to meet the changing needs of clients and the community.

Training on working with neurodiversity was identified and delivered to staff, alongside further training in risk management and documentation, resulting in improved practice.

Volunteer recruitment and development have been a key focus, with four new volunteers successfully completing induction and commencing client work.

Two new part-time counsellors also joined the team, strengthening service capacity.

The Grief Project secured funding following a successful proposal and consultation process, with the first peer support group due to launch in April 2025.

Support at the Match Day Hub has continued, with adjustments made to improve engagement and the introduction of additional emotional support through Fan Space sessions.

The service continued to face operational challenges, including increased demand, interpreter costs, and appointment allocation issues linked to client availability and changing needs, but remained committed to improving accessibility.

Young People's Project

The Young Peoples service maintained a strong focus on improving practice, reducing waiting times, and enhancing risk management.

The volunteer programme continued to grow, with successful recruitment, training, and ongoing review to address challenges related to the increasing complexity of young people's needs.

Collaborative projects such as the Teenage Market and work with The Bunker received positive feedback, with impact reports evidencing benefits to young people's mental health and informing future funding plans.

The team has remained responsive to system-wide changes, co-producing new resources such as the Teenage Market trader packs, and strengthening partnerships to extend reach and impact.

Looking ahead, preparations are underway for further joined up work with new and existing partners.

Our impact

In the last year (01/04/2024– 31/03/2025) we received 1,411 new referrals, supported 5,794 individuals (accessing; therapies, social support, wellbeing activities and alternative/therapeutic group-work). We have dealt with 99,197 telephone, texts, and email enquiries, delivered training to 896 participants and have 31 active volunteers. Our wellbeinginfo website received 123,156 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 32,000 visitors during this period and caters for children and adults of all ages

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**Washington Mind CIO
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Main Achievements - continued

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, 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.

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.

Financial Review

Financial 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 increased to £984,851 (2024 £870,191, an increase of 13% however our cost increased by 4.4%, to £1,025,261 (2024 £981,689).

Our restricted funds decreased this year.

The trustees consider that our unrestricted current asset resources of £225,708 (2024 £79,916), while excluding unrestricted creditors at the 31st March 2025 and at the date of signing our accounts are sufficient to meet current ongoing operational obligations.

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 global financial difficulties from the impact of the pandemic and continuing lockdown restrictions. 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 £92,336 (2024 £53,808). 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 trustees are satisfied that the current reserves are within the target range set but continue to monitor the position closely.

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.

Washington Mind CIO Trustees' Report (continued) For The Year Ended 31 March 2025

Additional Note

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

Governing Document

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.

Trustee Selection Methods

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.

Organisational Structure

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, and Lead Counsellor, who all have clinical and/or line management responsibilities for the administration, project and counselling staff. There are seven members of staff in the support team and twelve staff in the clinical teams, a trainer, 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 NHS Bands and NJC pay scales as guides, 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).

Reference and Administrative Details

Trustees

Mr James Fildes
Mr Brandon Feeley
Mr Richard Jackson
Mrs Elaine Habron
Cllr Dianne Snowdon

**Washington Mind CIO
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Mr David Wright
Mrs Bernadette Cornish

Other Personnel

Jacqui Reeves - Chief Executive Officer

Charity Number

1156010

Principal Address

The Life House, Grasmere Terrace
Columbia
Tyne & Wear
NE38 7LP

Independent Examiner

Michael Barnes ACA
2 Bonavista Drive
Sunderland
Tyne & Wear
SR4 9AP

**Washington Mind CIO
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Post Balance Sheet Events

Project Goals 2025 - 2027 for each project/priority area:

The Life House:

Community engagement will be top of our agenda working with our service users and wider community to ensure our services are current and meeting the needs of the public. 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 including the use of social media, keeping innovative digital resources remaining at the fore-front of our communities.

Training:

The training project will be developed 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. A blended approach will include online and face to face to delivery. All training will continue to be delivered to a high standard whilst generating income and supporting sustainability.

Counselling:

To actively work towards achieving key performance targets whilst continuing to offer an inclusive and flexible service and a high-quality standard of care. We will maintain our British Association of Counselling Professionals (BACP) Service Accreditation status and our staff will remain committed to ongoing Continual Professional Development (CPD).

Young People's Project:

We will continue to co-produce a quality assured, community focused model to support mental wellness; offering free, accessible, holistic and young person centred support. We will work with partners to create opportunities across the City, in a way that meets the complex and intersecting needs of young people's contexts. We will remain adaptive, responsive and hopeful, and will routinely review and evaluate our ongoing partnership with young people

Our People:

The people who use our services are our most valued resource, and we will continue to co-produce and reconfigure our offer in order to meet their needs and preferences. Our competent and fully qualified team will continue to care deeply about the services they provide and the people who they work in partnership with

Our Community:

We will continue with our commitment to delivering a community approach to mental health support and suicide prevention. As an active member of the voluntary and community sector, we will engage with our local community increase understanding, raise awareness and break down barriers for people experiencing mental health issues.

Our Offer:

An accredited quality assured service provider based in the local community and accessible to all. Our support will include training and volunteering opportunities, counselling, the provision of a wellbeing focused venue with a community café and activities, social support, alternative therapies, group work, the arts, exercise, information and digital resources.

Our Sustainability:

We will invest in and maximise our resources to ensure the organisation's stability. We will continue to invest in our staff and partnerships and source a wider range of funding and generate income, to strengthen our offer. Robust monitoring systems will ensure that the charity's resources continue to be properly managed and safeguarded, with sufficient reserves to deliver safely. We will continue with our robust financial monitoring systems to ensure that the Charity's resources continue to be properly managed and safeguarded

The trustees' report was approved by the board of trustees and signed on its behalf by:



Mr James Fildes

Trustee

24/10/2025

Washington Mind CIO
Independent Examiner's Report to the Trustees of Washington Mind CIO
For The Year Ended 31 March 2025

I report to the trustees on my examination of the accounts of Washington Mind CIO (the Trust) for the year ended 31 March 2025.

Responsibilities and Basis of Report

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

I report in respect of my examination of the Trust'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 Act.

Independent Examiner's Statement

Since the Trust'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.

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the 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 contents 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.

Michael Barnes ACA
24/10/2025
2 Bonavista Drive
Sunderland
Tyne & Wear
SR4 9AP



Washington Mind CIO
Statement of Financial Activities
For The Year Ended 31 March 2025

				2025	2024
		Unrestricted	Restricted	Total	Total
	Notes	funds	funds	funds	funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	50,377	786,841	837,218	756,380
Charitable activities:					
Community		13,695	-	13,695	8,388
Training		-	69,997	69,997	48,411
Counselling		-	4,735	4,735	4,281
Young People		-	44,880	44,880	38,016
Other trading activities	4	5,012	-	5,012	5,301
Investments	5	9,314	-	9,314	9,414
		<u>78,398</u>	<u>906,453</u>	<u>984,851</u>	<u>870,191</u>
EXPENDITURE ON:					
Raising funds	7	(1,402)	-	(1,402)	(4,469)
Charitable activities:	7				
Core		(17,050)	(3,459)	(20,509)	(217,854)
Community		-	(361,474)	(361,474)	(297,989)
Training		-	(109,731)	(109,731)	(52,765)
Counselling		-	(262,359)	(262,359)	(195,506)
Young People		-	(269,786)	(269,786)	(213,106)
		<u>(18,452)</u>	<u>(1,006,809)</u>	<u>(1,025,261)</u>	<u>(981,689)</u>
NET EXPENDITURE		<u>59,946</u>	<u>(100,356)</u>	<u>(40,410)</u>	<u>(111,498)</u>
Transfers between funds	20	61,280	(61,280)	-	-
NET MOVEMENT IN FUNDS		<u>121,226</u>	<u>(161,636)</u>	<u>(40,410)</u>	<u>(111,498)</u>
RECONCILIATION OF FUNDS:					
Total funds brought forward		173,063	897,880	1,070,943	1,182,441
TOTAL FUNDS CARRIED FORWARD	20	<u>294,289</u>	<u>736,244</u>	<u>1,030,533</u>	<u>1,070,943</u>

The notes on pages 12 to 21 form part of these financial statements.

Washington Mind CIO
Comparative Statement of Financial Activities
For The Year Ended 31 March 2025

				2024
	Notes	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	156,503	599,877	756,380
Charitable activities:				
Community		-	8,388	8,388
Training		-	48,411	48,411
Counselling		-	4,281	4,281
Young People		-	38,016	38,016
Other trading activities	4	-	5,301	5,301
Investments	5	9,414	-	9,414
		<u>165,917</u>	<u>704,274</u>	<u>870,191</u>
EXPENDITURE ON:				
Raising funds	7	(4,469)	-	(4,469)
Charitable activities:	7			
Core		(111,206)	(106,648)	(217,854)
Community		(111,920)	(186,069)	(297,989)
Training		27	(52,792)	(52,765)
Counselling		8,230	(203,736)	(195,506)
Young People		(7,488)	(205,618)	(213,106)
		<u>(226,826)</u>	<u>(754,863)</u>	<u>(981,689)</u>
NET (EXPENDITURE)/INCOME		<u>(60,909)</u>	<u>(50,589)</u>	<u>(111,498)</u>
Transfers between funds	20	105,565	(105,565)	-
NET MOVEMENT IN FUNDS		<u>44,656</u>	<u>(156,154)</u>	<u>(111,498)</u>
RECONCILIATION OF FUNDS:				
Total funds brought forward		128,407	1,054,034	1,182,441
TOTAL FUNDS CARRIED FORWARD	20	<u>173,063</u>	<u>897,880</u>	<u>1,070,943</u>

The notes on pages 12 to 21 form part of these financial statements.

**Washington Mind CIO
Statement of Financial Position
As At 31 March 2025**

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Intangible Assets	13	887	-	887	5,998
Tangible Assets	14	95,494	-	95,494	114,432
		96,381	-	96,381	120,430
CURRENT ASSETS					
Debtors	15	2,010	199,570	201,580	212,698
Cash at bank and in hand		225,707	844,183	1,069,890	1,091,911
		227,717	1,043,753	1,271,470	1,304,609
Creditors: Amounts Falling Due Within One Year	16	(29,809)	(266,382)	(296,191)	(278,911)
NET CURRENT ASSETS (LIABILITIES)		197,908	777,371	975,279	1,025,698
TOTAL ASSETS LESS CURRENT LIABILITIES		294,289	777,371	1,071,660	1,146,128
Creditors: Amounts Falling Due After More Than One Year	17	-	(41,127)	(41,127)	(75,185)
NET ASSETS		294,289	736,244	1,030,533	1,070,943
FUNDS OF THE CHARITY					
Restricted Funds				736,244	897,880
Unrestricted Funds				294,289	173,063
TOTAL FUNDS	20			1,030,533	1,070,943

The financial statements were approved by the board of trustees on 24 October 2025 and were signed on its behalf by:



Mr James Fildes

Trustee

The notes on pages 12 to 21 form part of these financial statements.

Washington Mind CIO
Statement of Cash Flows
For The Year Ended 31 March 2025

		2025	2024 as restated
	Notes	£	£
Cash flows from operating activities			
Net cash (used in)/generated from operations	1	(31,335)	108,287
Net cash (used in)/generated from operating activities		(31,335)	108,287
Cash flows from investing activities			
Purchase of tangible assets		-	(24,928)
Interest received		9,314	9,414
Net cash generated from/(used in) investing activities		9,314	(15,514)
(Decrease)/increase in cash and cash equivalents		(22,021)	92,773
Cash and cash equivalents at beginning of year	2	1,091,911	999,139
Cash and cash equivalents at end of year	2	1,069,890	1,091,912

Washington Mind CIO
Notes to the Statement of Cash Flows
For The Year Ended 31 March 2025

1. Reconciliation of expenditure to cash (used in)/generated from operations

	2025	2024 as restated
	£	£
Net expenditure	(40,410)	(111,498)
<i>Adjustments for:</i>		
Interest income	(9,314)	(9,414)
Amortisation of intangible assets	5,111	5,111
Depreciation of tangible assets	18,938	21,755
<i>Movements in working capital:</i>		
Decrease in trade and other debtors	11,118	212,218
Decrease in trade and other creditors	(16,778)	(9,885)
Net cash (used in)/generated from operations	<u>(31,335)</u>	<u>108,287</u>

2. Cash and cash equivalents

Cash and cash equivalents, as stated in the Statement of Cash Flows, relates to the following items in the Balance Sheet:

	2025	2024 as restated
	£	£
Cash at bank and in hand	<u>1,069,890</u>	<u>1,091,911</u>

3. Analysis of changes in net funds

	As at 1 April 2024	Cash flows	As at 31 March 2025
	£	£	£
Cash at bank and in hand	<u>1,091,911</u>	<u>(22,021)</u>	<u>1,069,890</u>

Washington Mind CIO
Notes to the Financial Statements
For The Year Ended 31 March 2025

1. General Information

Washington Mind CIO is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1156010. The principal address is The Life House, Grasmere Terrace, Columbia, Tyne & Wear, NE38 7LP.

2. Accounting Policies

2.1. 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)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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.

The charity is a Public Benefit Entity as defined by FRS 102.

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

2.2. Going Concern Disclosure

The trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the charity's ability to continue as a going concern.

2.3. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

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

2.4. Incoming Resources

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.

2.5. Resources Expended

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.

Washington Mind CIO
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

2.6. Intangible Fixed Assets and Amortisation - Other Intangible

Other intangible assets are Computer Software. It is amortised to income and expenditure account over its estimated economic life of 5 years.

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.

2.7. 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.

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Property Improvements	10% straight line
Equipment	33% straight line
Motor Vehicles	20% straight line
Fixtures & Fittings	10% straight line
Garden Project	10% straight line

2.8. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.9. 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.

2.10. Pensions

The charity operates a defined pension contribution scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

2.11. Operating Leases

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

2.12. 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.

2.13. 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.

3. Income from Donations and Legacies

Washington Mind CIO
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Donations and gifts	35,067	-	35,067
Grants	15,310	786,841	802,151
	<u>50,377</u>	<u>786,841</u>	<u>837,218</u>
			2024
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Donations and gifts	46,673	12,305	58,978
Grants	109,830	587,572	697,402
	<u>156,503</u>	<u>599,877</u>	<u>756,380</u>

The following grants are included within the total income from donations and legacies above:

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
NHS North East & North Cumbria ICB	-	332,167	332,167
Sunderland City Council	-	132,205	132,205
Cumbria, Northumberland, Tyne & Wear NHS Foundatin Trust	-	232,050	232,050
MIND	-	64,986	64,986
Roseline	-	-	-
Garfield Westion Foundation	8,750	-	8,750
Sir James Knott	-	-	-
National Lottery Community Foundation	5,000	-	5,000
Other	1,560	6,071	7,631
Barbour Foundation	-	10,000	10,000
Kellett	-	9,362	9,362
	<u>15,310</u>	<u>786,841</u>	<u>802,151</u>
			2024
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
NHS North East & North Cumbria ICB	35,000	195,280	230,280
Sunderland City Council	2,980	135,426	138,406
Cumbria, Northumberland, Tyne & Wear NHS Foundatin Trust	-	216,064	216,064
MIND	-	34,493	34,493
Roseline	20,000	1,500	21,500
Garfield Westion Foundation	6,250	-	6,250
Sir James Knott	5,000	-	5,000
National Lottery Community Foundation	-	4,809	4,809
Other	40,600	-	40,600
Barbour Foundation	-	-	-
Kellett	-	-	-
	<u>109,830</u>	<u>587,572</u>	<u>697,402</u>

Washington Mind CIO
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

4. Income from Other Trading Activities

	2025	
	Unrestricted funds	Restricted funds
	£	£
Shop income	5,012	-
	5,012	-

	2024	
	Unrestricted funds	Restricted funds
	£	£
Shop income	-	5,301
	-	5,301

5. Investment Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	9,314	9,414
	9,314	9,414

6. Net Income/(Expenditure)

The net expenditure is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	18,938	21,755
Amortisation of intangible fixed assets	5,111	5,111
	24,049	26,866

7. Analysis of Expenditure

	2025		
	Activities undertaken directly	Grant funding of activities (see note 8)	Support costs (see note 9)
	£	£	£
Raising funds	1,402	-	-
Core	7,601	-	12,908
Community	246,343	88,136	26,995
Training	82,731	-	27,000
Counselling	235,359	-	27,000
Young People	242,786	-	27,000
	816,222	88,136	120,903
	816,222	88,136	1,025,261

Washington Mind CIO
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

				2024
	Activities undertaken directly	Grant funding of activities (see note 8)	Support costs (see note 9)	Total
	£	£	£	£
Raising funds	4,469	-	-	4,469
Core	142,785	-	75,069	217,854
Community	211,324	71,471	15,194	297,989
Training	43,711	-	9,054	52,765
Counselling	184,280	-	11,226	195,506
Young People	193,944	-	19,162	213,106
	<u>780,513</u>	<u>71,471</u>	<u>129,705</u>	<u>981,689</u>

8. Grants Payable

	2025	2024
	Grants to Institutions	Grants to Institutions
	£	£
Community	<u>88,136</u>	<u>71,471</u>

Grants paid to institutions, included above, are as follows:

	2025	2024
	£	£
Sunderland MIND	(44,068)	(35,736)
Headlight	(44,068)	(35,735)
	<u>(88,136)</u>	<u>(71,471)</u>

9. Support Costs

						2025
	Core	Community	Training	Counselling	Young People	Total
	£	£	£	£	£	£
Premises expenses	-	5,273	5,275	5,275	5,275	21,098
General administration	-	12,754	12,756	12,756	12,756	51,022
Depreciation	12,908	2,786	2,785	2,785	2,785	24,049
Governance costs	-	6,182	6,184	6,184	6,184	24,734
	<u>12,908</u>	<u>26,995</u>	<u>27,000</u>	<u>27,000</u>	<u>27,000</u>	<u>120,903</u>

Washington Mind CIO
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

						2024
	Core	Community	Training	Counselling	Young People	Total
	£	£	£	£	£	£
Premises expenses	12,168	2,561	1,495	3,202	1,922	21,348
General administration	38,605	7,519	4,574	1,630	13,404	65,732
Depreciation	15,313	3,224	1,881	4,030	2,418	26,866
Governance costs	8,983	1,890	1,104	2,364	1,418	15,759
	<u>75,069</u>	<u>15,194</u>	<u>9,054</u>	<u>11,226</u>	<u>19,162</u>	<u>129,705</u>

10. Independent Examiner's Remuneration

	2025	2024 as restated
	£	£
Independent examination of the financial statements	<u>3,600</u>	<u>6,000</u>

11. Staff Costs

Staff costs were as follows:

	2025	2024 as restated
	£	£
Wages and salaries	621,072	598,775
Social security costs	50,709	46,063
Other pension costs	<u>31,011</u>	<u>28,913</u>
	<u>702,792</u>	<u>673,751</u>

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

12. Average Number of Employees

Average number of employees during the year was: 25 (2024: 27)

13. Intangible Assets

	Computer Software £
Cost	
As at 1 April 2024	25,553
As at 31 March 2025	<u>25,553</u>
Amortisation	
As at 1 April 2024	19,555
Provided during the period	<u>5,111</u>
As at 31 March 2025	<u>24,666</u>
Net Book Value	
As at 31 March 2025	<u>887</u>
As at 1 April 2024	<u>5,998</u>

Washington Mind CIO
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

14. Tangible Assets

	Land & Property Improvements	Equipment	Motor Vehicles	Garden Project	Total
	£	£	£	£	£
Cost					
As at 1 April 2024	149,960	6,284	23,000	129,084	308,328
As at 31 March 2025	149,960	6,284	23,000	129,084	308,328
Depreciation					
As at 1 April 2024	129,581	6,284	19,090	38,941	193,896
Provided during the period	2,120	-	3,910	12,908	18,938
As at 31 March 2025	131,701	6,284	23,000	51,849	212,834
Net Book Value					
As at 31 March 2025	18,259	-	-	77,235	95,494
As at 1 April 2024	20,379	-	3,910	90,143	114,432

15. Debtors

	2025	2024 as restated
	£	£
Due within one year		
Trade debtors	199,570	210,802
Other debtors	2,010	1,896
	201,580	212,698

16. Creditors: Amounts Falling Due Within One Year

	2025	2024 as restated
	£	£
Trade creditors	5,688	5,301
Other creditors	4,350	5,618
Taxation and social security	10,705	12,392
Accruals and deferred income	275,448	255,600
	296,191	278,911

17. Creditors: Amounts Falling Due After More Than One Year

	2025	2024 as restated
	£	£
Accruals and deferred income	41,127	75,185

Washington Mind CIO
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

18. Deferred Income

Deferred income movements in the year were as follows:

	2025	2024
	£	£
Balance at the start of the period	326,811	340,483
Income deferred in the current period	256,121	251,980
Amounts released in income from previous periods	(270,422)	(265,652)
Balance at the end of the period	<u>312,510</u>	<u>326,811</u>

19. Pension Commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £31,011 (2024: £28,913).

At the statement of financial position date contributions of £4,350 (2024: £4,964) were due to the fund and are included in creditors.

20. Movement in Funds

	As at 1 April 2024	Income	Expenditure	Transfers	As at 31 March 2025
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	53,809	78,398	(18,452)	(21,420)	92,335
Designated:					
Redundancy	119,254	-	-	82,700	201,954
Total unrestricted funds	<u>173,063</u>	<u>78,398</u>	<u>(18,452)</u>	<u>61,280</u>	<u>294,289</u>
Restricted funds					
Community	49,999	374,090	(361,477)	(27,099)	35,513
Young People	413,764	215,852	(269,786)	(21,203)	338,627
Training	334,226	69,997	(114,053)	(4,473)	285,697
Counselling	99,891	246,514	(261,493)	(8,505)	76,407
Total restricted funds	<u>897,880</u>	<u>906,453</u>	<u>(1,006,809)</u>	<u>(61,280)</u>	<u>736,244</u>
Total funds	<u>1,070,943</u>	<u>984,851</u>	<u>(1,025,261)</u>	<u>-</u>	<u>1,030,533</u>
	As at 1 April 2023	Income	Expenditure	Transfers	As at 31 March 2024
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	3,294	165,917	(213,981)	98,579	53,809
Designated:					

...CONTINUED

Washington Mind CIO
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

Life House	2	-	(2)	-	-
Redundancy	119,254	-	-	-	119,254
Garden Project	5,857	-	(12,843)	6,986	-
	125,113	-	(12,845)	6,986	119,254
Total unrestricted funds	128,407	165,917	(226,826)	105,565	173,063
Restricted funds					
Community	119,912	293,378	(319,284)	(44,007)	49,999
Young People	481,273	155,042	(199,295)	(23,256)	413,764
Training	345,993	35,509	(42,026)	(5,250)	334,226
Counselling	106,856	220,345	(194,258)	(33,052)	99,891
Total restricted funds	1,054,034	704,274	(754,863)	(105,565)	897,880
Total funds	1,182,441	870,191	(981,689)	-	1,070,943

21. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

22. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

