MINDAPPLES

England & Wales · Charity number 1173515

Details

Status	Registered
Legal form	Charitable company
Company number	07264252
Registered	2017-06-21
Register	View on the Charity Commission register

Contact

Address	Mindapples 86-90 Paul Street London EC2A 4NE
Phone	02037743279
Email	hello@mindapples.org
Website	www.mindapples.org/charity

Activities

Objects: THE PROMOTION AND PROTECTION OF GOOD MENTAL HEALTH WORLDWIDE IN PARTICULAR BUT NOT EXCLUSIVELY BY CAMPAIGNS, RESEARCH, TRAINING AND OTHER SERVICES AIMED AT INCREASING THE MENTAL HEALTH OF ALL PEOPLE AND ENCOURAGING GREATER UNDERSTANDING OF AND CONSIDERATION FOR THEIR MENTAL HEALTH.

Activities: The charity's objects are as follows: The promotion and protection of good mental health worldwide in particular but not exclusively by campaigns, research, training and other services aimed at increasing the mental health of all people and encouraging greater understanding of and consideration for their mental health.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

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Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£43,729	£48,414	-	-
2024-03-31	£67,572	£50,142	-	-
2023-03-31	£69,466	£86,176	-	-
2022-03-31	£31,924	£90,913	-	-
2021-03-31	£65,922	£53,472	-	-

Trustees

Name	Role	Appointed
RICHARD ARMES	Chair	2015-02-23
Adam Spreadbury		2018-09-28
Andrew Gibson		2010-05-25
Catherine Clark		2019-04-12
Charlotte Louise Elizabeth Hamilton		2025-09-01
Julia Natasha Noble Lyons		2025-09-01
Kiran Bance		2021-12-13
Suzanne Sanders		2025-09-01

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MINDAPPLES

England & Wales - Charity number 1173515

Accounts

Company registration number: 07264252

Charity registration number: 1173515

MINDAPPLES

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

mindapples

love your mind

MINDAPPLES
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MINDAPPLES

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	A W R Gibson R K Armes K Jennings (Resignation 04/09/2024) A Spreadbury C L Clark K Bance S Sanders (Appointed 01/09/2025) C Hamilton (Appointed 01/09/2025) J Lyons (Appointed 01/09/2025)
Registered Office	86-90 Paul Street, Hoxton London EC2A 4NE
Company Registration Number	07264252
Charity Registration Number	1173515
Bankers	Royal Bank of Scotland London Drummonds Branch 49 Charing Cross London SW1A 2DX
Independent Examiner	N Smith Rotherham Taylor Limited 21 Navigation Business Village Navigation Way Preston Lancashire PR2 2YP

The trustees have pleasure in presenting their report and the unaudited financial statements of the charitable company for the year ended 31 March 2025.

The financial statements have been prepared on an accruals basis in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's constitution, Charities Act 2011 and Accounting and Reporting by Charities:Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014. The financial statements have been examined by an Independent Examiner.

Structure, Governance and management

Mindapples is limited by guarantee and its governing document is its updated Memorandum and Articles of Association dated 21 June 2017.

The charitable company is a Registered Charity, number 1173515. The charitable company is incorporated in England and Wales No. 07264252.

The members of the trustee board hold no shares in the charitable company, but each member is a guarantor to an amount not exceeding £1, in the event of the winding up of the charitable company.

Risk Review

The board of trustees has examined the major strategic, business and operational risks which the charitable company faces and confirms that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Public Benefit Statement

The trustees are aware of the Charity Commission guidance on public benefit and take it into account when making decisions about the activities and finances of the charity.

Objectives and Activities

The objectives of Mindapples include the promotion and protection of good mental health worldwide in particular but not exclusively by campaigns, research, training and other services aimed at increasing the mental health of all people and encouraging greater understanding of and consideration for their mental health.

The charity's major activities for this period have been the provision of training, toolkits and educational materials to schools, universities and young people, to promote good mental health. Services are also made available to all charitable and voluntary organisations.

Mindapples does not make grants or provide social investment.

All trustees are voluntary and contribute their time for four meetings per year, plus an annual half-day 'away day', as well as time in between meetings to facilitate the development of new partnerships for the charity.

Trustee Recruitment and Appointment

Trustees are appointed based on expertise and experience in one or more of the following areas: mental health awareness, psychology, fundraising and partnerships, public mental health promotion, financial and business administration, and training and education skills.

Under the Articles of Association, decisions on appointments must be made by the board.

Trustee Induction and Training

New trustees are provided with the Charity Commission Welcome Pack, the Articles of Association and the Board Terms of Reference, and access to archived documents showing the history of the charity and significant projects and evaluation data. They also complete a Declaration of Interests Form and a Statement of Expertise.

Trustees are actively encouraged to attend board meetings to ensure that they are always up to date with the latest activities of the charitable company.

The charity is run by the board of trustees and engaged one person on a part-time basis for office administration.

Project managers and trainers are engaged on a freelance basis for specific projects or training workshops. During the year under review the charity engaged two employees on a part-time basis to support the evolution of the school's project and the work with universities.

Mindapples holds a 33% stake in Mindapples Trading Ltd (Company No. 10085965). A member of the Mindapples Board sits on the board of Mindapples Trading Ltd to represent the charity's interests.

Achievements and Performance

During the 2024-25 financial year, Mindapples' main achievements have been as follows:

- Delivered ongoing training and resources to the schools in our "Mindapples for schools" programme, continuing to support pupils, teachers and their communities.
- Built our university programme, developing a competency framework for mental health in universities in partnership with our 9 partner universities and Further Education colleges. Provided training of both students and staff and physical and digital resources.
- In December 2024, we participated in a public fund-raising campaign, The Big Give Christmas challenge, raising £24,031, to enable us to continue to develop and deliver our training programmes in schools and Universities over the course of 2025.
- Provision of wellbeing champions training to other charities and individual volunteers to encourage and support them to promote mental health and wellbeing in their communities.
- Provision of Mindapples cards and promotional toolkits to partner organisations and volunteers to support their mental health and wellbeing promotion activities, particularly universities, schools, youth mental health projects and healthcare trusts.
- Hire of the Mindapples Tree and distribution of printed learning materials to encourage conversations about how people look after their minds, by local authorities, universities, charities and companies promoting workplace wellbeing.

These activities have provided an environment for encouraging people to learn about how their minds work and what tools and techniques they could use to actively protect and promote their mental health.

Our focus continues to be on young people at transition points in their lives, particularly exam time, leaving school and leaving university, to equip them to understand and talk about mental health and mental functioning in a positive way, free from stigma.

Financial Review

The charity is in a sustainable financial position. Total reserves decreased in the year by £4,684 to £53,637 (2024: £58,321). This was primarily because the charity did not receive a dividend from Mindapples Trading, due to decreased profitability in the year, in part compensated by higher public donations. The charity was still able to deliver its charitable objectives throughout the year, with sufficient cash reserves.

There were three significant income streams in the year; public fundraising in partnership with "The Big Give Christmas Challenge" raised £24,031 for our ongoing programs in universities and schools, income from charitable activities, predominantly sales of training and resources to universities raised £11,317, and a new partnership with Beyond funding our schools program for £5,390. Having invested in our programmes for young people over the previous years, we have created a solid and sustainable model, with the universities project approaching a self-sustaining financial position, and the schools project funded from charitable fund raising, and focussed work in certain schools funded by Beyond.

The board will continue to focus on the partnership strategy to boost the charity's income further, focussing primarily on young people in schools, universities and the wider community attached to these.

Staffing fluctuated over the course of the year, responding to opportunities and workload. Our flexible staffing model ensures low fixed costs, but we have developed a community of trained and committed trainers and consultants which we can deploy as and when required. The Board is sufficient at the current time to provide both volunteer time and the capacity to develop partnerships further, although we continue to look for opportunities to add new board members with relevant experience and skills.

Reserves policy and going concern

The trustees have adopted a policy of maintaining sufficient cash reserves to cover ongoing overheads for the foreseeable future.

The trustees have prepared a budget and have concluded that the charity continues to be a going concern for the foreseeable future. On that basis they have continued to adopt the going concern basis when preparing the financial statements.

Reappointment of auditor

A resolution to re-appoint N Smith FCCA as independent examiner for ensuing year will be proposed at the annual general meeting.

SIGNED SECURELY
18/12/2025
18/12/2025 at 1:08:39 PM UTC

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:

SIGNED SECURELY
Catherine Clark
18/12/2025 at 1:08:39 PM UTC

.....
C L Clark
Trustee

MINDAPPLES

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MINDAPPLES ('THE COMPANY')

I report to the trustees on my examination of the financial statements of Mindapples ('the charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. 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 this 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, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charitable company you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 ('the 2011 Act') and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



.....

N Smith FCCA
Independent Examiner
Rotherham Taylor Limited
21 Navigation Business Village
Navigation Way
Preston
Lancashire
PR2 2YP

Date: 19/12/2025

MINDAPPLES

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025 (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Note	Unrestricted funds £	Total 2025 £
Income and Endowments from:			
Donations and legacies	3	24,631	24,631
Charitable activities		18,756	18,756
Investment income		342	342
Total income		43,729	43,729
Expenditure on:			
Charitable activities	4	(39,815)	(39,815)
Support costs	5	(8,598)	(8,598)
Total expenditure		(48,413)	(48,413)
Net expenditure		(4,684)	(4,684)
Net movement in funds		(4,684)	(4,684)
Reconciliation of funds			
Total funds brought forward		58,321	58,321
Total funds carried forward	15	53,637	53,637

The notes on pages 11 to 17 form an integral part of these financial statements.

MINDAPPLES

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025 (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Note	Unrestricted funds £	Total 2024 £
Income and endowments from:			
Donations and legacies	3	48,113	48,113
Charitable activities		19,284	19,284
Investment income		175	175
Total income		67,572	67,572
Expenditure on:			
Charitable activities	4	(37,743)	(37,743)
Support costs	5	(12,399)	(12,399)
Total expenditure		(50,142)	(50,142)
Net income		17,430	17,430
Net movement in funds		17,430	17,430
Reconciliation of funds			
Total funds brought forward		40,891	40,891
Total funds carried forward	15	58,321	58,321

The Statement of Financial Activities includes all gains and losses in the year.

All income and expenditures derive from continuing activities.

The funds breakdown for 2024 is shown in note 15.

MINDAPPLES

(REGISTRATION NUMBER: 07264252)
BALANCE SHEET AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	9	3	77
Current assets			
Stocks	10	10,103	11,633
Debtors	11	663	5,345
Cash at bank and in hand		52,060	48,403
		62,826	65,381
Creditors: Amounts falling due within one year	12	(9,192)	(7,137)
Net current assets		53,634	58,244
Net assets		53,637	58,321
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		53,637	58,321
Total funds	15	53,637	58,321

For the financial year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 8 to 17 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

SIGNED SECURELY
Catherine Clark
18/12/2025 at 1:08:39 PM UTC

SIGNED SECURELY
Catherine Clark
18/12/2025 at 1:08:39 PM UTC

.....
C L Clark
Trustee

1 CHARITY STATUS

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 ACCOUNTING POLICIES

Statement of compliance
The financial statements have been prepared 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
Mindapples meets the definition of 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 note(s).

Going concern
The trustees are of a view that the charitable company has sufficient resources for at least the next 12 months (from the date of approving the financial statements) and that there are no material uncertainties regarding going concern. As a result, the charitable company's financial statements have been prepared on a going concern basis.

Income and endowments
These are included in the Statement of Financial Activities when:
• the charity becomes entitled to the resources;
• it is more likely than not that the trustees will receive the resources; and
• the monetary value can be measure with sufficient reliability.

Cash donations are recognised as income where there is entitlement, sufficient certainty of receipt and the amount can be measured with sufficient reliability.

If a donation, grant or contract is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfillment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Donations and legacies

Grants and donations are only included in the Statement of Financial Activity when the general income recognition criteria are met. In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met.

Donated services and facilities are included in the Statement of Financial Activities when received, at the value of the gift to the charity, provided the value of the gift can be measured reliably.

In accordance with the Charities SORP (FRS 102), the time of volunteers is not recognised in the financial statement, but the trustees' annual report provides information about their contribution.

Investment income

Investment income is recognised in the financial statement when the receipt is probable and the amount receivable can be measured reliably.

Governance and Support costs

Support costs are incurred by functions that assist the work of the charity but do not directly undertake charitable activities.

General support costs include rent, travel and subsistence, office administration, finance and IT. Governance costs comprise of expenses involving the public accountability of the charity and its compliance with regulation and good practice, and comprise the cost of the independent examination.

The bases on which support costs have been allocated are set out in the notes to the financial statements.

Liability recognition

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

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 amortised cost using the effective interest rate method.

Taxation

The charity is exempt from tax on income and gains failing within section 505 of the Taxes Act 1988 or section 252 of the taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	33% straight line

Stock
Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell.

At the reporting date, stocks are assessed for impairment. If stocks are impaired, the carrying amount is reduced to its selling price less costs to complete and sell; the impairment loss is recognised immediately in profit or loss.

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

Cash and cash equivalents
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity value of three months or less from the date of acquisition or opening of the deposit or similar account.

Trade creditors
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts.

3 DONATIONS AND LEGACIES

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Legacies and bequests	600	600
The Big Give Christmas Challenge	21,731	21,731
Gift Aid	2,300	2,300
Total for 2025	24,631	24,631
Total for 2024	48,113	48,113

4 ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds General £	Total funds £
Materials and direct costs	3,326	3,326
Subcontractor costs	13,150	13,150
Admin services CA	778	778
Wages and salaries	17,392	17,392
Staff pensions (Defined contribution) - pension scheme 1	225	225
Staff costs	331	331
Travel and subsistence	772	772
Governance costs	3,841	3,841
Total for 2025	39,815	39,815
Total for 2024	37,743	37,743

5 ANALYSIS OF SUPPORT COSTS

	Unrestricted funds General £	Total funds £
Rent and office costs	1,723	1,723
Insurance	453	453
Telephone	117	117
Website costs and computer software	3,427	3,427
Sundry expenses	313	313
Legal and professional	2,454	2,454
Bank charges	111	111
Total for 2025	8,598	8,598
Total for 2024	12,399	12,399

The charity allocates costs directly to charitable activities as far as possible, and then apportions the remaining costs between general support and the governance function based on the nature of expense.

6 TRUSTEES REMUNERATION AND EXPENSES

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

7 STAFF COSTS

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	17,392	12,000
Pension costs	225	173
Staff costs	331	331
	17,948	12,504

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Average number of employees	2	1

No employee received emoluments of more than £60,000 during the year

8 INDEPENDENT EXAMINER'S REMUNERATION

	2025 £	2024 £
Examination of the financial statements	1,920	1,470
Other fees to examiners		
All other services	1,847	1,216

9 TANGIBLE FIXED ASSETS

	Office equipment £	Total £
Cost		
At 1 April 2024	224	224
At 31 March 2025	224	224

	Office equipment £	Total £
Depreciation		
At 1 April 2024	147	147
Charge for the year	74	74
At 31 March 2025	221	221
Net book value		
At 31 March 2025	3	3
At 31 March 2024	77	77

10 STOCK

	2025 £	2024 £
Stocks	10,103	11,633

11 DEBTORS

	2025 £	2024 £
Trade debtors	-	4,770
Prepayments	535	328
Other debtors	128	247
	663	5,345

12 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	60	1,740
Other creditors	6,971	3,997
Accruals	2,161	1,400
	9,192	7,137

13 PENSION AND OTHER SCHEMES

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £225 (2024 - £173)

14 COMMITMENTS

Capital commitments
The trustees have confirmed that at the year end there were no contingent liabilities or off balance sheet commitments requiring disclosure.

15 FUNDS

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
General	58,321	43,729	(48,413)	53,637

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General	40,891	67,572	(50,142)	58,321

16 RELATED PARTY TRANSACTIONS

There were no related party transactions in the year.

MINDAPPLES

England & Wales - Charity number 1173515

Accounts

Company registration number: 07264252

Charity registration number: 1173515

MINDAPPLES

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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The charity's major activity for this period has been the provision of toolkits and campaign materials to charities and community groups, and training people to use these tools and materials to promote good mental health. The primary focus has been on schools, universities and young people, but services are provided to all charitable and voluntary organisations.

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Achievements and Performance

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• Delivered ongoing training and resources to the 89 schools our "Mindapples for schools" programme, continuing to support over 18,000 pupils and their communities

• Built our university programme, developing a competency framework for mental health in Universities in partnership with our 9 partner universities and Further Education colleges. Provided training of both students and staff and physical and digital resources.

• In December 2023, we participated in a public fund-raising campaign, The Big Give Christmas challenge, raising £12,000, to enable us to continue to deliver our "Mindapples for schools" programme over the course of 2024.

• Provision of wellbeing champions training to other charities and individual volunteers to encourage and support them to promote mental health and wellbeing in their communities.

• Continued to run a series of public webinars throughout the year, which leveraged our new ability to deliver talks online to reach a large public audience.

• Provision of Mindapples cards and promotional toolkits to partner organisations and volunteers to support their mental health and wellbeing promotion activities, particularly universities, schools, youth mental health projects and healthcare trusts.

• Hire of the Mindapples Tree and distribution of printed learning materials to encourage conversations about how people look after their minds, by local authorities, universities, charities and companies promoting workplace wellbeing.

These activities have provided an environment for encouraging people to learn about how their minds work and what tools and techniques they could use to actively protect and promote their mental health.

Our focus continues to be on young people at transition points in their lives, particularly exam time, leaving school and leaving university, to equip them to understand and talk about mental health and mental functioning in a positive way, free from stigma.

Financial Review

The charity is in a sustainable financial position. Total reserves increased in the year to £58,321 (2023: £40,891). There were three significant income streams in the year; public fundraising in partnership with "The Big Give Christmas Challenge" raised £14,184 for our "Mindapples for Schools" programme, a donation from Mindapples Trading Ltd of £27,000, and income from charitable activities, predominantly sales of training and resources to universities raised £19,284. Having invested in our programmes for young people over the previous years, we have created a solid and sustainable model, with the universities project approaching a self-sustaining financial position, and the schools project funded from charitable fund raising.

The board will continue to focus on the partnership strategy to boost the charity's income further, focussing primarily on young people in schools, universities and the wider community attached to these.

Mindapples Trading Ltd was profitable in the year ended 31 March 2024, which allowed it to make a generous donation of £27,000 to the core funds of the charity, to further diversify the charity's income stream.

Staffing has fluctuated over the course of the year, responding to opportunities and workload. Our flexible staffing model means that the charity has only one permanent part time staff member, which ensures low fixed costs, but we have developed a community of trained and committed trainers and consultants which we can deploy as and when required. The Board is sufficient at the current time to provide both volunteer time and the capacity to develop partnerships further, although we continue to look for opportunities to add new board members with relevant experience and skills.

Reserves policy and going concern

The trustees have adopted a policy of maintaining sufficient cash reserves to cover ongoing overheads for the foreseeable future.

The trustees have prepared a budget and have concluded that the charity continues to be a going concern for the foreseeable future. On that basis they have continued to adopt the going concern basis when preparing the financial statements.

Funds held as custodian trustee on behalf of others

Reappointment of auditor

A resolution to re-appoint N Smith FCCA as independent examiner for ensuing year will be proposed at the annual general meeting.

SIGNED SECURELY
18/12/2024
18/12/2024 at 2:27:00 PM UTC

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:

SIGNED SECURELY
Catherine Clark
18/12/2024 at 2:27:00 PM UTC

.....
C L Clark
Trustee

MINDAPPLES

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MINDAPPLES ('THE COMPANY')

I report to the trustees on my examination of the financial statements of Mindapples ('the charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. 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 this 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, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charitable company you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 ('the 2011 Act') and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

.....

N Smith FCCA
Independent Examiner
Rotherham Taylor Limited
21 Navigation Business Village
Navigation Way
Ashton-on-Ribble
Preston
PR2 2YP

Date:.....18/12/2024

MINDAPPLES

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024 (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies	3	48,113	48,113
Charitable activities		19,284	19,284
Investment income		175	175
Total income		67,572	67,572
Expenditure on:			
Charitable activities	4	(35,057)	(35,057)
Support costs	5	(15,085)	(15,085)
Total expenditure		(50,142)	(50,142)
Net income		17,430	17,430
Net movement in funds		17,430	17,430
Reconciliation of funds			
Total funds brought forward		40,891	40,891
Total funds carried forward	13	58,321	58,321

The notes on pages 11 to 17 form an integral part of these financial statements.

MINDAPPLES

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024 (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Note	Unrestricted funds £	Total 2023 £
Income and endowments from:			
Donations and legacies	3	50,424	50,424
Charitable activities		18,945	18,945
Investment income		97	97
Total income		69,466	69,466
Expenditure on:			
Charitable activities	4	(68,823)	(68,823)
Support costs	5	(17,353)	(17,353)
Total expenditure		(86,176)	(86,176)
Net expenditure		(16,710)	(16,710)
Net movement in funds		(16,710)	(16,710)
Reconciliation of funds			
Total funds brought forward		57,601	57,601
Total funds carried forward	13	40,891	40,891

The Statement of Financial Activities includes all gains and losses in the year.

All income and expenditures derive from continuing activities.

The funds breakdown for 2023 is shown in note 13.

MINDAPPLES

(REGISTRATION NUMBER: 07264252)
BALANCE SHEET AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	7	77	150
Current assets			
Stocks	8	11,633	10,347
Debtors	9	5,345	361
Cash at bank and in hand		48,403	33,750
		65,381	44,458
Creditors: Amounts falling due within one year	10	(7,137)	(3,717)
Net current assets		58,244	40,741
Net assets		58,321	40,891
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		58,321	40,891
Total funds	13	58,321	40,891

For the financial year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

SIGNED SECURELY
18/12/2024
18/12/2024 at 2:27:00 PM UTC

The financial statements on pages 8 to 17 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

SIGNED SECURELY
Catherine Clark
18/12/2024 at 2:27:00 PM UTC

.....
C L Clark
Trustee

1 CHARITY STATUS

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 ACCOUNTING POLICIES

Statement of compliance
The financial statements have been prepared 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
Mindapples meets the definition of 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 note(s).

Going concern
The trustees are of a view that the charitable company has sufficient resources for at least the next 12 months (from the date of approving the financial statements) and that there are no material uncertainties regarding going concern. As a result, the charitable company's financial statements have been prepared on a going concern basis.

Income and endowments
These are included in the Statement of Financial Activities when:
- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measure with sufficient reliability.

Cash donations are recognised as income where there is entitlement, sufficient certainty of receipt and the amount can be measured with sufficient reliability.

If a donation, grant or contract is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfillment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Donations and legacies

Grants and donations are only included in the Statement of Financial Activity when the general income recognition criteria are met. In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met.

Donated services and facilities are included in the Statement of Financial Activities when received, at the value of the gift to the charity, provided the value of the gift can be measured reliably.

In accordance with the Charities SORP (FRS 102), the time of volunteers is not recognised in the financial statement, but the trustees' annual report provides information about their contribution.

Investment income

Investment income is recognised in the financial statement when the receipt is probable and the amount receivable can be measured reliably.

Governance and Support costs

Support costs are incurred by functions that assist the work of the charity but do not directly undertake charitable activities.

General support costs include rent, travel and subsistence, office administration, finance and IT. Governance costs comprise of expenses involving the public accountability of the charity and its compliance with regulation and good practice, and comprise the cost of the independent examination.

The bases on which support costs have been allocated are set out in the notes to the financial statements.

Liability recognition

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

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 amortised cost using the effective interest rate method.

Taxation

The charity is exempt from tax on income and gains failing within section 505 of the Taxes Act 1988 or section 252 of the taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	33% straight line

Stock
Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell.

At the reporting date, stocks are assessed for impairment. If stocks are impaired, the carrying amount is reduced to its selling price less costs to complete and sell; the impairment loss is recognised immediately in profit or loss.

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

Cash and cash equivalents
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity value of three months or less from the date of acquisition or opening of the deposit or similar account.

Trade creditors
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts.

3 DONATIONS AND LEGACIES

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Mindapples Trading Limited	27,333	27,333
The Big Give Christmas Challenge	14,184	14,184
Gift Aid	6,596	6,596
Total for 2024	48,113	48,113
Total for 2023	50,424	50,424

4 ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds General £	Total funds £
Materials and direct costs	3,188	3,188
Subcontractor costs	5,540	5,540
Admin services CA	12,304	12,304
Wages and salaries	12,000	12,000
Staff pensions (Defined contribution) - pension scheme 1	173	173
Staff costs	331	331
Travel and subsistence	1,447	1,447
Governance costs	74	74
Total for 2024	35,057	35,057
Total for 2023	68,823	68,823

5 ANALYSIS OF SUPPORT COSTS

	Unrestricted funds General £	Total funds £
Rent and office costs	4,225	4,225
Insurance	443	443
Independent examination fees	1,470	1,470
Admin services	3,076	3,076
Telephone	141	141
Website costs and computer software	4,034	4,034
Sundry expenses	223	223
Legal and professional	85	85
Accountancy fees	1,216	1,216
Bank charges	172	172
Total for 2024	15,085	15,085
Total for 2023	17,353	17,353

The charity allocates costs directly to charitable activities as far as possible, and then apportions the remaining costs between general support and the governance function based on the nature of expense.

6 STAFF COSTS

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	12,000	23,385
Pension costs	173	355
Staff costs	331	317
	12,504	24,057

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Average number of employees	1	1

No employee received emoluments of more than £60,000 during the year

7 TANGIBLE FIXED ASSETS

	Office equipment £	Total £
Cost		
At 1 April 2023	224	224
At 31 March 2024	224	224
Depreciation		
At 1 April 2023	74	74
Charge for the year	73	73
At 31 March 2024	147	147
Net book value		
At 31 March 2024	77	77
At 31 March 2023	150	150

8 STOCK

	2024	2023
	£	£
Stocks	11,633	10,347

9 DEBTORS

	2024	2023
	£	£
Trade debtors	4,770	-
Prepayments	328	115
Other debtors	247	246
	5,345	361

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	1,740	60
Other creditors	3,997	2,257
Accruals	1,400	1,400
	7,137	3,717

11 PENSION AND OTHER SCHEMES

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £173 (2023 - £355)

12 COMMITMENTS

Capital commitments
The trustees have confirmed that at the year end there were no contingent liabilities or off balance sheet commitments requiring disclosure.

13 FUNDS

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General	40,891	67,572	(50,142)	58,321

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General	57,601	69,466	(86,176)	40,891

MINDAPPLES

England & Wales - Charity number 1173515

Accounts

Company registration number: 07264252

Charity registration number: 1173515

MINDAPPLES

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

mindapples

love your mind

MINDAPPLES
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MINDAPPLES

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	A W R Gibson R K Armes K Jennings A Spreadbury C Clark K Bance
Registered Office	86-90 Paul Street London EC2A 4NE
Company Registration Number	07264252
Charity Registration Number	1173515
Bankers	Royal Bank of Scotland London Drummonds Branch 49 Charing Cross London SW1A 2DX
Independent Examiner	N Smith Rotherham Taylor Limited 21 Navigation Business Village Navigation Way Ashton-on-Ribble Preston PR2 2YP

The trustees have pleasure in presenting their report and the unaudited financial statements of the charitable company for the year ended 31 March 2023.

The financial statements have been prepared on an accruals basis in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's constitution, Charities Act 2011 and Accounting and Reporting by Charities:Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014. The financial statements have been examined by an Independent Examiner.

Structure, Governance and management

Mindapples is Limited by guarantee and its governing document is its updated Memorandum and Articles of Association dated 21 June 2017.

The charitable company is a Registered Charity, number 1173515. The charitable company is incorporated in England and Wales No. 07264252.

The members of the trustee board hold no shares in the charitable company, but each member is a guarantor to an amount not exceeding £1, in the event of the winding up of the charitable company.

Risk Review

The board of trustees has examined the major strategic, business and operational risks which the charitable company faces and confirms that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Public Benefit Statement

The trustees are aware of the Charity Commission guidance on public benefit and take it into account when making decisions about the activities and finances of the charity.

Objectives and Activities

The objectives of Mindapples include the promotion and protection of good mental health worldwide in particular but not exclusively by campaigns, research, training and other services aimed at increasing the mental health of all people and encouraging greater understanding of and consideration for their mental health.

The charity's major activity for this period has been the provision of toolkits and campaign materials to charities and community groups, and training people to use these tools and materials to promote good mental health. The primary focus has been on schools, universities and young people, but services are provided to all charitable and voluntary organisations.

Mindapples does not make grants or provide social investment.

All trustees are voluntary and contribute their time for four meetings per year, plus an annual half-day 'away day', as well as time in between meetings to facilitate the development of new partnerships for the charity.

Trustee Recruitment and Appointment

Trustees are appointed based on expertise and experience in one or more of the following areas: mental health awareness, psychology, fundraising and partnerships, public mental health promotion, financial and business administration, and training and education skills.

Under the Articles of Association, decisions on appointments must be made by the board.

Trustee Induction and Training

New trustees are provided with the Charity Commission Welcome Pack, the Articles of Association and the Board Terms of Reference, and access to archived documents showing the history of the charity and significant projects and evaluation data. They also complete a Declaration of Interests Form and a Statement of Expertise.

Trustees are actively encouraged to attend board meetings to ensure that they are always up to date with the latest activities of the charitable company.

The charity is run by the board of trustees and engages one person part-time on a freelance basis for office administration.

Project managers and trainers are engaged on a freelance basis for specific projects or training workshops. During the year under review the charity engaged two contractors on a part-time basis to support the evolution of the school's project.

Mindapples holds a 33% stake in Mindapples Trading Ltd (Company No. 10085965). A member of the Mindapples Board sits on the board of Mindapples Trading Ltd to represent the charity's interests.

Achievements and Performance

During the 2022-23 financial year, Mindapples' main achievements have been as follows:

• Delivered training and resources to 89 schools in the financial year 2022-23 through our "Mindapples for schools" programme, reaching over 18,000 pupils and their communities.

• Built our university programme training 239 student mental health champions across 9 partner universities and Further Education colleges, which included training of both students and staff and physical and digital resources.

• In December 2022, we participated in a public fund-raising campaign, The Big Give Christmas challenge, raising £24,104, to enable us to continue to deliver our "Mindapples for schools" programme over the course of 2023. The know thyself charitable trust was a key donor.

• Provision of wellbeing champions training to other charities and individual volunteers to encourage and support them to promote mental health and wellbeing in their communities.

• Ran a series of public webinars throughout the year, which leveraged our new ability to deliver talks online to reach a large public audience for the first time.

• Provision of Mindapples cards and promotional toolkits to partner organisations and volunteers to support their mental health and wellbeing promotion activities, particularly universities, schools, youth mental health projects and healthcare trusts.

• Hire of the Mindapples Tree and distribution of printed learning materials to encourage conversations about how people look after their minds, by local authorities, universities, charities and companies promoting workplace wellbeing.

These activities have provided an environment for encouraging people to learn about how their minds work and what tools and techniques they could use to actively protect and promote their mental health.

Our focus continues to be on young people at transition points in their lives, particularly exam time, leaving school and leaving university, to equip them to understand and talk about mental health and mental functioning in a positive way, free from stigma.

Financial Review

The charity is in a sustainable financial position. Total reserves decreased in the year to £40,891 (2022: £57,601). There were three significant income streams in the year; public fundraising in partnership with "The Big Give Christmas Challenge" raised £24,890 for our "Mindapples for Schools" programme, private donations raised £25,000, and income from charitable activities, predominantly sales of training and resources to universities raised £18,945. Having invested in our programmes for young people over the previous years, we have created a solid and sustainable model, with the universities project approaching a self-sustaining financial position, and the schools project funded from charitable fund raising.

The board will continue to focus on the partnership strategy to boost the charity's income further, focussing primarily on young people in schools, universities and the wider community attached to these.

Mindapples Trading Ltd was profitable in the year ended 31 March 2023, albeit at a lower level in comparison to the years before and continues to be profitable in the current financial year. The charity received a similar donation into core funds in the current year (£3,500 in both 2022 and 2023), and hopes that trading conditions will allow for a more generous donation next year, which will continue to contribute to a more diverse stream of income for the charity.

The charity has only one permanent staff member to keep fixed costs low, but it has increased its staff capacity over the year which has enabled us to deliver more impact for beneficiaries, particularly in the schools programme. The Board is sufficient at the current time to provide both volunteer time and the capacity to develop partnerships further, although there will be further consideration of the need to add different skills or perspectives.

Reserves policy and going concern

The trustees have adopted a policy of maintaining sufficient cash reserves to cover ongoing overheads for the foreseeable future.

The trustees have prepared a budget and have concluded that the charity continues to be a going concern for the foreseeable future. On that basis they have continued to adopt the going concern basis when preparing the financial statements.

Reappointment of auditor

A resolution to re-appoint N Smith FCCA as independent examiner for ensuing year will be proposed at the annual general meeting.

The annual report was approved by the trustees of the charity on 19TH DEC 23 and signed on its behalf by:

Caroline Clark

C Clark
Trustee

MINDAPPLES

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MINDAPPLES ('THE COMPANY')

I report to the trustees on my examination of the financial statements of Mindapples ('the charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. 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 this 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, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charitable company you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 ('the 2011 Act') and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MINDAPPLES ('THE COMPANY')



.....

N Smith FCCA
Independent Examiner
Rotherham Taylor Limited
21 Navigation Business Village
Navigation Way
Ashton-on-Ribble
Preston
PR2 2YP

Date: 19/12/23

MINDAPPLES

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023 (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies	3	50,424	50,424
Charitable activities		18,945	18,945
Investment income		97	97
Total income		69,466	69,466
Expenditure on:			
Charitable activities	4	(68,823)	(68,823)
Support costs	5	(17,353)	(17,353)
Total expenditure		(86,176)	(86,176)
Net expenditure		(16,710)	(16,710)
Net movement in funds		(16,710)	(16,710)
Reconciliation of funds			
Total funds brought forward		57,601	57,601
Total funds carried forward	13	40,891	40,891

The notes on pages 11 to 17 form an integral part of these financial statements.

MINDAPPLES

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023 (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and endowments from:				
Donations and legacies	3	20,938	-	20,938
Charitable activities		10,972	-	10,972
Investment income		14	-	14
Total income		31,924	-	31,924
Expenditure on:				
Raising funds		127	-	127
Charitable activities	4	(43,451)	(14,350)	(57,801)
Support costs	5	(33,239)	-	(33,239)
Total expenditure		(76,563)	(14,350)	(90,913)
Net expenditure		(44,639)	(14,350)	(58,989)
Net movement in funds		(44,639)	(14,350)	(58,989)
Reconciliation of funds				
Total funds brought forward		102,240	14,350	116,590
Total funds carried forward	13	57,601	-	57,601

The Statement of Financial Activities includes all gains and losses in the year.

All income and expenditures derive from continuing activities.

The funds breakdown for 2022 is shown in note 13.

MINDAPPLES

(REGISTRATION NUMBER: 07264252)
BALANCE SHEET AS AT 31 MARCH 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	7	150	2
Current assets			
Stocks	8	10,347	12,115
Debtors	9	361	210
Cash at bank and in hand		33,750	63,674
		44,458	75,999
Creditors: Amounts falling due within one year	10	(3,717)	(18,400)
Net current assets		40,741	57,599
Net assets		40,891	57,601
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		40,891	57,601
Total funds	13	40,891	57,601

For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 15 were approved by the trustees, and authorised for issue on 19TH DEC '23 and signed on their behalf by:

.....

C Clark
Trustee

1 CHARITY STATUS

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 ACCOUNTING POLICIES

Statement of compliance
The financial statements have been prepared 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
Mindapples meets the definition of 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 note(s).

Going concern
The trustees have prepared forecasts which give them adequate comfort that the charitable company is a going concern. Therefore, the trustees are of a view that the charitable company has sufficient resources for at least the next 12 months (from the date of approving the financial statements) and that there are no material uncertainties regarding going concern. As a result, the charitable company's financial statements have been prepared on a going concern basis.

Income and endowments
These are included in the Statement of Financial Activities when:
- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measure with sufficient reliability.

Cash donations are recognised as income where there is entitlement, sufficient certainty of receipt and the amount can be measured with sufficient reliability.

If a donation, grant or contract is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfillment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Donations and legacies

Grants and donations are only included in the Statement of Financial Activity when the general income recognition criteria are met. In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met.

Donated services and facilities are included in the Statement of Financial Activities when received, at the value of the gift to the charity, provided the value of the gift can be measured reliably.

In accordance with the Charities SORP (FRS 102), the time of volunteers is not recognised in the financial statement, but the trustees' annual report provides information about their contribution.

Investment income

Investment income is recognised in the financial statement when the receipt is probable and the amount receivable can be measured reliably.

Governance and Support costs

Support costs are incurred by functions that assist the work of the charity but do not directly undertake charitable activities.

General support costs include rent, travel and subsistence, office administration, finance and IT. Governance costs comprise of expenses involving the public accountability of the charity and its compliance with regulation and good practice, and comprise the cost of the independent examination.

The bases on which support costs have been allocated are set out in the notes to the financial statements.

Liability recognition

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

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 amortised cost using the effective interest rate method.

Taxation

The charity is exempt from tax on income and gains failing within section 505 of the Taxes Act 1988 or section 252 of the taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	33% straight line

Stock
Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell.

At the reporting date, stocks are assessed for impairment. If stocks are impaired, the carrying amount is reduced to its selling price less costs to complete and sell; the impairment loss is recognised immediately in profit or loss.

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

Cash and cash equivalents
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity value of three months or less from the date of acquisition or opening of the deposit or similar account.

Trade creditors
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts.

3 DONATIONS AND LEGACIES

	Unrestricted funds General £	Total funds £
Donations and legacies;		
The Big Give Christmas Challenge	24,104	24,104
Gift Aid	1,320	1,320
Armes Rk Donation	25,000	25,000
Total for 2023	50,424	50,424
Total for 2022	20,938	20,938

4 ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds General £	Restricted funds £	Total funds £
Materials and direct costs	6,178	-	6,178
Subcontractor costs	15,480	-	15,480
Purchases	1,768	-	1,768
Admin services CA	20,691	-	20,691
Wages and salaries	23,385	-	23,385
Staff pensions (Defined contribution) - pension scheme 1	355	-	355
Staff costs	317	-	317
Travel and subsistence	575	-	575
Governance costs	74	-	74
Total for 2023	68,823	-	68,823
Total for 2022	43,451	14,350	57,801

5 ANALYSIS OF SUPPORT COSTS

	Unrestricted funds General £	Total funds £
Rent and office costs	1,411	1,411
Insurance	428	428
Independent examination fees	1,350	1,350
Admin services	5,173	5,173
Telephone	273	273
(Profit)/loss on disposal of tangible fixed assets	2	2
Website costs and computer software	4,254	4,254
Sundry expenses	2,549	2,549
Legal and professional	85	85
Advertising and marketing	685	685
Accountancy fees	987	987
Bank charges	156	156
Total for 2023	17,353	17,353
Total for 2022	33,239	33,239

The charity allocates costs directly to charitable activities as far as possible, and then apportions the remaining costs between general support and the governance function based on the nature of expense.

6 STAFF COSTS

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	23,385	-
Pension costs	355	-
Staff costs	317	-
	24,057	-

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Average number of employees	1	-

No employee received emoluments of more than £60,000 during the year

7 TANGIBLE FIXED ASSETS

	Office equipment £	Total £
Cost		
At 1 April 2022	717	717
Additions	224	224
Disposals	(717)	(717)
At 31 March 2023	224	224
Depreciation		
At 1 April 2022	715	715
Charge for the year	74	74
Eliminated on disposals	(715)	(715)
At 31 March 2023	74	74
Net book value		
At 31 March 2023	150	150
At 31 March 2022	2	2

8 STOCK

	2023	2022
	£	£
Stocks	10,347	12,115

9 DEBTORS

	2023	2022
	£	£
Prepayments	115	110
Other debtors	246	100
	361	210

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	60	1,660
Other creditors	2,257	13,790
Accruals	1,400	2,950
	3,717	18,400

11 PENSION AND OTHER SCHEMES

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £355 (2022 - £Nil).

12 COMMITMENTS

Capital commitments

The trustees have confirmed that at the year end there were no contingent liabilities or off balance sheet commitments requiring disclosure.

13 FUNDS

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General	57,601	69,466	(86,176)	40,891

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General	102,240	31,924	(76,563)	57,601
Restricted funds	14,350	-	(14,350)	-
Total funds	116,590	31,924	(90,913)	57,601

MINDAPPLES

England & Wales - Charity number 1173515

Accounts

Company registration number: 07264252

Charity registration number: 1173515

MINDAPPLES

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

mindapples

love your mind

MINDAPPLES
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MINDAPPLES

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	A W R Gibson R K Armes K Jennings A Spreadbury C Clark K Bance
Registered Office	86-90 Paul Street London EC2A 4NE
Company Registration Number	07264252
Charity Registration Number	1173515
Bankers	Royal Bank of Scotland London Drummonds Branch 49 Charing Cross London SW1A 2DX
Independent Examiner	N Smith Rotherham Taylor Limited 21 Navigation Business Village Navigation Way Ashton-on-Ribble Preston PR2 2YP

The trustees have pleasure in presenting their report and the unaudited financial statements of the charitable company for the year ended 31 March 2022.

The financial statements have been prepared on an accruals basis in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's constitution, Charities Act 2011 and Accounting and Reporting by Charities:Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014. The financial statements have been examined by an Independent Examiner.

Structure, Governance and management
Mindapples is Limited by guarantee and its governing document is its updated Memorandum and Articles of Association dated 21 June 2017.

The charitable company is a Registered Charity, number 1173515. The charitable company is incorporated in England and Wales No. 07264252.

The members of the trustee board hold no shares in the charitable company, but each member is a guarantor to an amount not exceeding £1, in the event of the winding up of the charitable company.

Risk Review
The board of trustees has examined the major strategic, business and operational risks which the charitable company faces and confirms that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Public Benefit Statement

The trustees are aware of the Charity Commission guidance on public benefit and take it into account when making decisions about the activities and finances of the charity.

Objectives and Activities

The objectives of Mindapples include the promotion and protection of good mental health worldwide in particular but not exclusively by campaigns, research, training and other services aimed at increasing the mental health of all people and encouraging greater understanding of and consideration for their mental health.

The charity's major activity for this period has been the provision of training and physical and digital resources to schools and universities, to promote good mental health within their communities. The primary focus has been on schools, universities and young people, but services are provided to all charitable and voluntary organisations.

Mindapples does not make grants or provide social investment.

All trustees are voluntary and contribute their time for four meetings per year, plus an annual half-day 'away day', as well as time in between meetings to facilitate the development of new partnerships for the charity.

Trustee Recruitment and Appointment

Trustees are appointed based on expertise and experience in one or more of the following areas: mental health awareness, psychology, fundraising and partnerships, public mental health promotion, financial and business administration, and training and education skills.

Under the Articles of Association, decisions on appointments must be made by the board.

Trustee Induction and Training

New trustees are provided with the Charity Commission Welcome Pack, the Articles of Association and the Board Terms of Reference, and access to archived documents showing the history of the charity and significant projects and evaluation data. They also complete a Declaration of Interests Form and a Statement of Expertise.

Trustees are actively encouraged to attend board meetings to ensure that they are always up to date with the latest activities of the charitable company.

The charity is run by the board of trustees and engages one person part-time on a freelance basis for office administration.

Project managers and trainers are engaged on a freelance basis for specific projects or training workshops. During the year under review the charity engaged two contractors on a part-time basis to support the evolution of the school's project.

Mindapples holds a 33% stake in Mindapples Trading Ltd (Company No. 10085965). A member of the Mindapples Board sits on the board of Mindapples Trading Ltd to represent the charity's interests.

Achievements and Performance

During the 2021-22 financial year, Mindapples' main achievements have been as follows:

• Built on our previous work in partnership with teachers, school support staff and specialists in child and adolescent mental health to develop a programme "Mindappples for Schools". Providing support services and campaign tools for schools and to promote good mental health in pupils, teachers, staff and parents.

• Ran a pilot program with 8 partner schools of our new "Mindapples for Schools" programme, which received excellent feedback from all involved.

• In December 2021, we participated in our first public fund-raising campaign, The Big Give Christmas Challenge, raising £20,938, to enable us to deliver our "Mindapples for schools" programme in up to 100 schools over the course of 2022.

• Delivered training and resources to 23 schools in the first quarter of 2022 through our "Mindapples for schools" programme.

• Piloted a university programme with 7 partner universities and Further Education colleges, which included training of both students and staff and physical and digital resources.

• Provision of wellbeing champions training to other charities and individual volunteers to encourage and support them to promote mental health and wellbeing in their communities. In particular, a project with Copenhagen Youth Project (CYP), to trial our approach outside an educational environment with disadvantaged young people.

• Ran a series of public webinars throughout the year, which leveraged our new ability to deliver talks online to reach a large public audience for the first time.Provision of Mindapples cards and promotional toolkits to partner organisations and volunteers to support their mental health and wellbeing promotion activities, particularly universities, schools, youth mental health projects and healthcare trusts.

• Hire of the Mindapples Tree and distribution of printed learning materials to encourage conversations about how people look after their minds, by local authorities, universities, charities and companies promoting workplace wellbeing.

These activities have provided an environment for encouraging people to learn about how their minds work and what tools and techniques they could use to actively protect and promote their mental health.

Our focus continues to be on young people, and those who work with them, to equip them to understand and talk about mental health and mental functioning in a positive way, free from stigma.

Financial Review

The charity is in a sustainable financial position. Total reserves decreased in the year to £57,601 (2021: £116,589). The most significant income in the year was from public fundraising in partnership with "The Big Give Christmas Challenge", which raised £20,938 for our "Mindapples for Schools" programme. As agreed by the board, the charity has utilised funds to accelerate development and distribution of resources. This strategy has resulted in the development of two flagship programmes to support schools and universities and leaves the charity in a strong position to pursue fundraising to deliver these programmes to a wide audience next year.

The board will continue to focus on the partnership strategy to boost the charity's income further, focussing primarily on young people in schools, universities and the wider community attached to these.

Mindapples Trading Ltd was profitable in the year ended 31 March 2022, albeit at a lower level in comparison to the year before and continues to be profitable in the current financial year. The charity received a smaller donation into core funds in the current year included as part of The Big Give Christmas Challenge (£2,500 compared to £37,500 in 2021), which continues to contribute to a more diverse stream of income for the charity.

The charity has no permanent staff members to keep fixed costs low, but it has increased its staff capacity over the year which enables us to act more strategically and have more impact for beneficiaries. The Board is sufficient at the current time to provide both volunteer time and the capacity to develop partnerships further, although there will be further consideration of the need to add different skills or perspectives.

Reserves policy and going concern

The trustees have adopted a policy of maintaining sufficient cash reserves to cover ongoing overheads for the foreseeable future.

The trustees have prepared a budget and have concluded that the charity continues to be a going concern for the foreseeable future. On that basis they have continued to adopt the going concern basis when preparing the financial statements.

Reappointment of auditor
A resolution to re-appoint N Smith FCCA as independent examiner for ensuing year will be proposed at the annual general meeting.

The annual report was approved by the trustees of the charity on 8 DEC 22 and signed on its behalf by:

C Clark
Trustee

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Mindapples for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Approved by the trustees of the charity on 8 Dec 22 and signed on its behalf by:

Catherine Clark

C Clark
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MINDAPPLES

I report to the trustees on my examination of the financial statements of Mindapples ('the charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. 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 this 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, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charitable company you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 ('the 2011 Act') and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



.....

N Smith FCCA
Independent Examiner
Rotherham Taylor Limited
21 Navigation Business Village
Navigation Way
Ashton-on-Ribble
Preston
PR2 2YP

Date: 8/12/22

MINDAPPLES

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022 (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	20,938	-	20,938
Charitable activities		10,972	-	10,972
Investment income		14	-	14
Total income		31,924	-	31,924
Expenditure on:				
Raising funds		2,657	-	2,657
Charitable activities	4	(45,981)	(14,350)	(60,331)
Support costs	5	(33,239)	-	(33,239)
Total expenditure		(76,563)	(14,350)	(90,913)
Net expenditure		(44,639)	(14,350)	(58,989)
Net movement in funds		(44,639)	(14,350)	(58,989)
Reconciliation of funds				
Total funds brought forward		102,240	14,350	116,590
Total funds carried forward	12	57,601	-	57,601

The notes on pages 12 to 17 form an integral part of these financial statements.

MINDAPPLES

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022 (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and endowments from:				
Donations and legacies	3	43,287	-	43,287
Charitable activities		8,253	-	8,253
Investment income		32	-	32
Other income		-	14,350	14,350
Total income		51,572	14,350	65,922
Expenditure on:				
Charitable activities	4	(34,825)	-	(34,825)
Support costs	5	(18,648)	-	(18,648)
Total expenditure		(53,473)	-	(53,473)
Net (expenditure)/income		(1,901)	14,350	12,449
Net movement in funds		(1,901)	14,350	12,449
Reconciliation of funds				
Total funds brought forward		104,140	-	104,140
Total funds carried forward	12	102,239	14,350	116,589

The Statement of Financial Activities includes all gains and losses in the year.

All income and expenditures derive from continuing activities.

The funds breakdown for 2021 is shown in note 12.

MINDAPPLES

(REGISTRATION NUMBER: 07264252)
BALANCE SHEET AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	7	2	2
Current assets			
Stocks	8	12,115	11,980
Debtors	9	210	5,005
Cash at bank and in hand		63,674	103,805
		75,999	120,790
Creditors: Amounts falling due within one year	10	(18,400)	(4,203)
Net current assets		57,599	116,587
Net assets		57,601	116,589
Funds of the charity:			
Restricted income funds			
Restricted funds		-	14,350
Unrestricted income funds			
Unrestricted funds		57,601	102,239
Total funds	12	57,601	116,589

For the financial year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 9 to 17 were approved by the trustees, and authorised for issue on 8..DEC..22 and signed on their behalf by:

.....
C Clark
Trustee

1 CHARITY STATUS

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 ACCOUNTING POLICIES

Statement of compliance
The financial statements have been prepared 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
Mindapples meets the definition of 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 note(s).

Going concern
The trustees have prepared forecasts which give them adequate comfort that the charitable company is a going concern. Therefore, the trustees are of a view that the charitable company has sufficient resources for at least the next 12 months (from the date of approving the financial statements) and that there are no material uncertainties regarding going concern. As a result, the charitable company's financial statements have been prepared on a going concern basis.

Income and endowments
These are included in the Statement of Financial Activities when:
- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measure with sufficient reliability.

Cash donations are recognised as income where there is entitlement, sufficient certainty of receipt and the amount can be measured with sufficient reliability.

If a donation, grant or contract is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfillment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Donations and legacies

Grants and donations are only included in the Statement of Financial Activity when the general income recognition criteria are met. In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met.

Donated services and facilities are included in the Statement of Financial Activities when received, at the value of the gift to the charity, provided the value of the gift can be measured reliably.

In accordance with the Charities SORP (FRS 102), the time of volunteers is not recognised in the financial statement, but the trustees' annual report provides information about their contribution.

Investment income

Investment income is recognised in the financial statement when the receipt is probable and the amount receivable can be measured reliably.

Governance and Support costs
Support costs are incurred by functions that assist the work of the charity but do not directly undertake charitable activities.

General support costs include rent, travel and subsistence, office administration, finance and IT. Governance costs comprise of expenses involving the public accountability of the charity and its compliance with regulation and good practice, and comprise the cost of the independent examination.

The bases on which support costs have been allocated are set out in the notes to the financial statements.

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

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 amortised cost using the effective interest rate method.

Taxation
The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	33% straight line

Stock
Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell.

At the reporting date, stocks are assessed for impairment. If stocks are impaired, the carrying amount is reduced to its selling price less costs to complete and sell; the impairment loss is recognised immediately in profit or loss.

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

Cash and cash equivalents
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity value of three months or less from the date of acquisition or opening of the deposit or similar account.

Trade creditors
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts.

3 DONATIONS AND LEGACIES

	Unrestricted funds General £	Total funds £
Donations and legacies;		
The Big Give Christmas Challenge	20,938	20,938
Total for 2022	20,938	20,938
Total for 2021	43,287	43,287

4 ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds General £	Restricted funds £	Total funds £
Materials and direct costs	7,846	4,000	11,846
Subcontractor costs	34,135	10,350	44,485
Consultancy fees	4,000	-	4,000
Total for 2022	45,981	14,350	60,331
Total for 2021	34,825	-	34,825

5 ANALYSIS OF SUPPORT COSTS

	Unrestricted funds General £	Total funds £
Rent and office costs	1,394	1,394
Insurance	402	402
Independent examination fees	1,200	1,200
Admin services	21,008	21,008
Telephone	236	236
Website costs and computer software	3,926	3,926
Sundry expenses	223	223
Legal and professional	85	85
Advertising and marketing	3,566	3,566
Accountancy fees	1,126	1,126
Bank charges	73	73
Total for 2022	33,239	33,239
Total for 2021	18,648	18,648

The charity allocates costs directly to charitable activities as far as possible, and then apportions the remaining costs between general support and the governance function based on the nature of expense.

6 STAFF COSTS

No staff costs, trustee remuneration or trustee expenses have been incurred from the date that Mindapples adopted charitable company status on 21 July 2017.

7 TANGIBLE FIXED ASSETS

	Office equipment £	Total £
Cost		
At 1 April 2021	717	717
At 31 March 2022	717	717
Depreciation		
At 1 April 2021	715	715
At 31 March 2022	715	715
Net book value		
At 31 March 2022	2	2
At 31 March 2021	2	2

8 STOCK

	2022 £	2021 £
Stocks	12,115	11,980

9 DEBTORS

	2022 £	2021 £
Trade debtors	-	4,800
Prepayments	110	105
Other debtors	100	100
	210	5,005

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	1,660	60
Other creditors	13,790	2,943
Accruals	2,950	1,200
	18,400	4,203

11 COMMITMENTS

Capital commitments
The trustees have confirmed that at the year end there were no contingent liabilities or off balance sheet commitments requiring disclosure.

12 FUNDS

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General	102,240	31,924	(76,563)	57,601
Restricted funds	14,350	-	(14,350)	-
Total funds	116,590	31,924	(90,913)	57,601

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
General	104,140	51,572	(53,473)	102,239
Restricted funds	-	14,350	-	14,350
Total funds	104,140	65,922	(53,473)	116,589

MINDAPPLES

England & Wales - Charity number 1173515

Accounts

Company registration number: 07264252

Charity registration number: 1173515

MINDAPPLES

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

mindapples

love your mind

MINDAPPLES
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MINDAPPLES

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	A W R Gibson R K Armes N F Banner K Jennings A Spreadbury C Clark
Registered Office	86-90 Paul Street London EC2A 4NE
Company Registration Number	07264252
Charity Registration Number	1173515
Bankers	Royal Bank of Scotland London Drummonds Branch 49 Charing Cross London SW1A 2DX
Independent Examiner	N Smith Rotherham Taylor Limited 21 Navigation Business Village Navigation Way Ashton-on-Ribble Preston PR2 2YP

The trustees have pleasure in presenting their report and the unaudited financial statements of the charitable company for the year ended 31 March 2021.

The financial statements have been prepared on an accruals basis in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's constitution, Charities Act 2011 and Accounting and Reporting by Charities:Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014. The financial statements have been examined by an Independent Examiner.

Structure, Governance and management
Mindapples is Limited by guarantee and its governing document is its updated Memorandum and Articles of Association dated 21 June 2017.

The charitable company is a Registered Charity, number 1173515. The charitable company is incorporated in England and Wales No. 07264252.

The members of the trustee board hold no shares in the charitable company, but each member is a guarantor to an amount not exceeding £1, in the event of the winding up of the charitable company.

Risk Review
The board of trustees has examined the major strategic, business and operational risks which the charitable company faces and confirms that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Public Benefit Statement

The trustees are aware of the Charity Commission guidance on public benefit and take it into account when making decisions about the activities and finances of the charity.

Objectives and Activities

The objectives of Mindapples include the promotion and protection of good mental health worldwide in particular but not exclusively by campaigns, research, training and other services aimed at increasing the mental health of all people and encouraging greater understanding of and consideration for their mental health.

The charity's major activity for this period has been the provision of toolkits and campaign materials to charities and community groups, and training people to use these tools and materials to promote good mental health. The primary focus has been on schools, universities and young people, but services are provided to all charitable and voluntary organisations, in particular to creative industries and other sectors that have suffered due to the impact of the pandemic and to some private companies for promoting staff mental health and wellbeing.

Mindapples does not make grants or provide social investment.

All trustees are voluntary and contribute their time for four meetings per year, plus an annual half-day 'away day', as well as time in between meetings to facilitate the development of new partnerships for the charity.

Trustee Recruitment and Appointment

Trustees are appointed based on expertise and experience in one or more of the following areas: mental health awareness, psychology, fundraising and partnerships, public mental health promotion, financial and business administration, and training and education skills.

Under the Articles of Association, decisions on appointments must be made by the board.

Trustee Induction and Training

New trustees are provided with the Charity Commission Welcome Pack, the Articles of Association and the Board Terms of Reference, and access to archived documents showing the history of the charity and significant projects and evaluation data. They also complete a Declaration of Interests Form and a Statement of Expertise.

Trustees are actively encouraged to attend board meetings to ensure that they are always up to date with the latest activities of the charitable company.

The charity is run by the board of trustees and engages one person part-time on a freelance basis for office administration.

Project managers and trainers are engaged on a freelance basis for specific projects or training workshops. During the year under review the charity engaged two contractors on a part-time basis to support the evolution of the school's project.

Mindapples holds a 33% stake in Mindapples Trading Ltd (Company No. 10085965). A member of the Mindapples Board sits on the board of Mindapples Trading Ltd to represent the charity's interests.

Achievements and Performance

During the 2020-21 financial year, Mindapples' main achievements have been as follows:

- Continued to develop new support services and campaign tools for schools and gathering feedback from teachers, school support staff and specialists in child and adolescent mental health, to promote good mental health in pupils, teachers, staff and parents.
- With grant funding from the Innox foundation, built relationships and understanding with several Universities to pilot student engagement with mental health.
- Co-created the Balance toolkit in partnership with the Hub to assist members of the creative industries with the impact of the pandemic.
- Ran a series of public webinars throughout the year, which leveraged our new ability to deliver talks online to reach a large public audience for the first time.
- Provision of Mindapples cards and promotional toolkits to partner organisations and volunteers to support their mental health and wellbeing promotion activities, particularly universities, schools, youth mental health projects and healthcare trusts.
- Hire of the Mindapples Tree and distribution of printed learning materials to encourage conversations about how people look after their minds, by local authorities, universities, charities and companies promoting workplace wellbeing.
- Provision of wellbeing champions training to other charities and individual volunteers to encourage and support them to promote mental health and wellbeing in their communities.

These activities have provided an environment for encouraging people to learn about how their minds work and what tools and techniques they could use to actively protect and promote their mental health.

Our focus continues to be on young people at transition points in their lives, particularly exam time, leaving school and leaving university, to equip them to understand and talk about mental health and mental functioning in a positive way, free from stigma.

We have undertaken a strategic review to determine key priorities and focus areas, but have not yet set out measurable annual objectives.

Financial Review

The charity is in a sustainable financial position and total reserves increased in the year to £116,590 (2020: £104,140). The charity's investee company, Mindapples Trading Ltd, was able to pay a significant donation into core funds of £37,500, and we received grant income of £14,350 to fund our work with universities. The board will continue to focus on the partnership strategy to boost the charity's income further, focussing primarily on young people in schools, universities and the wider community attached to these, but also in the creative arts area that has been hit badly during the pandemic.

Mindapples Trading Ltd was profitable in the year ended 31 March 2021 and continues to be profitable in the current financial year, having successfully moved its business operations online. The charity has therefore received another significant donation into core funds in the current year, ensuring our financial stability and allowing the charity to expand its reach in the coming financial year.

The charity has no permanent staff members to keep fixed costs low, but it has increased its capacity by using more sub-contractors over the year, which enables us to act more strategically and have more impact for beneficiaries. The board composition is sufficient at the current time to provide both volunteer time and the capacity to develop partnerships further, although there will be further consideration of the need to add different skills or perspectives.

Reserves policy and going concern

The trustees have adopted a policy of maintaining sufficient cash reserves to cover ongoing overheads for the foreseeable future.

The trustees have prepared a budget and have concluded that the charity continues to be a going concern for the foreseeable future. On that basis they have continued to adopt the going concern basis when preparing the financial statements.

Reappointment of auditor

A resolution to re-appoint N Smith FCCA as independent examiner for ensuing year will be proposed at the annual general meeting.

The annual report was approved by the trustees of the charity on 30 DEC 21 and signed on its behalf by:

Connie Clark

C Clark
Trustee

MINDAPPLES

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Mindapples for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Approved by the trustees of the charity on 20 DEC 21 and signed on its behalf by:

.....

C Clark
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MINDAPPLES

I report to the trustees on my examination of the financial statements of Mindapples ('the charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. 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 this 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, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of charitable company you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 ('the 2011 Act') and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.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 financial statements to be reached.



.....

N Smith FCCA
Independent Examiner
Rotherham Taylor Limited
21 Navigation Business Village
Navigation Way
Ashton-on-Ribble
Preston
PR2 2YP

Date:.....20/12/21.....

MINDAPPLES

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021 (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	43,287	-	43,287
Other trading activities		8,253	-	8,253
Investment income		32	-	32
Grant income		-	14,350	14,350
Total income		51,572	14,350	65,922
Expenditure on:				
Charitable activities	4	(34,824)	-	(34,824)
Support costs	5	(18,648)	-	(18,648)
Total expenditure		(53,472)	-	(53,472)
Net (expenditure)/income		(1,900)	14,350	12,450
Net movement in funds		(1,900)	14,350	12,450
Reconciliation of funds				
Total funds brought forward		104,140	-	104,140
Total funds carried forward	12	102,240	14,350	116,590

	Note	Unrestricted funds £	Total 2020 £
Income and endowments from:			
Donations and legacies	3	84,158	84,158
Charitable activities		16,668	16,668
Investment income		122	122
Total income		100,948	100,948
Expenditure on:			
Charitable activities	4	(24,954)	(24,954)
Support costs	5	(11,061)	(11,061)
Total expenditure		(36,015)	(36,015)
Net income		64,933	64,933
Net movement in funds		64,933	64,933

The notes on pages 11 to 16 form an integral part of these financial statements.

MINDAPPLES

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021 (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Note	Unrestricted funds £	Total 2020 £
Reconciliation of funds			
Total funds brought forward		39,207	39,207
Total funds carried forward	12	104,140	104,140

The Statement of Financial Activities includes all gains and losses in the year.

All income and expenditures derive from continuing activities.

The funds breakdown for 2020 is shown in note 12.

MINDAPPLES

(REGISTRATION NUMBER: 07264252)
BALANCE SHEET AS AT 31 MARCH 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	7	2	2
Current assets			
Stocks	8	11,980	9,585
Debtors	9	5,005	5,402
Cash at bank and in hand		103,805	90,630
		120,790	105,617
Creditors: Amounts falling due within one year	10	(4,202)	(1,479)
Net current assets		116,588	104,138
Net assets		116,590	104,140
Funds of the charity:			
Restricted income funds			
Restricted funds		14,350	-
Unrestricted income funds			
Unrestricted funds		102,240	104,140
Total funds	12	116,590	104,140

For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 8 to 16 were approved by the trustees, and authorised for issue on 30.DEC.21 and signed on their behalf by:

C Clark
Trustee

The notes on pages 11 to 16 form an integral part of these financial statements.

1 CHARITY STATUS

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 ACCOUNTING POLICIES

Statement of compliance
The financial statements have been prepared 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
Mindapples meets the definition of 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 note(s).

Going concern
The trustees have prepared budgets and a forecast which gives them adequate comfort that the charitable company is a going concern. Therefore, the trustees are of a view that the charitable company has sufficient resources for at least the next 12 months (from the date of approving the financial statements) and that there are no material uncertainties regarding going concern. As a result, the charitable company's financial statements have been prepared on a going concern basis.

Income and endowments
These are included in the Statement of Financial Activities when:
- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measure with sufficient reliability.

Cash donations are recognised as income where there is entitlement, sufficient certainty of receipt and the amount can be measured with sufficient reliability.

If a donation, grant or contract is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfillment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Donations and legacies

Grants and donations are only included in the Statement of Financial Activity when the general income recognition criteria are met. In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met.

Donated services and facilities are included in the Statement of Financial Activities when received, at the value of the gift to the charity, provided the value of the gift can be measured reliably.

In accordance with the Charities SORP (FRS 102), the time of volunteers is not recognised in the financial statement, but the trustees' annual report provides information about their contribution.

Investment income

Investment income is recognised in the financial statement when the receipt is probable and the amount receivable can be measured reliably.

Governance and Support costs
Support costs are incurred by functions that assist the work of the charity but do not directly undertake charitable activities.

General support costs include rent, travel and subsistence, office administration, finance and IT. Governance costs comprise of expenses involving the public accountability of the charity and its compliance with regulation and good practice, and comprise the cost of the independent examination.

The bases on which support costs have been allocated are set out in the notes to the financial statements.

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

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 amortised cost using the effective interest rate method.

Taxation
The charity is exempt from tax on income and gains failing within section 505 of the Taxes Act 1988 or section 252 of the taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	33% straight line

Stock
Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell.

At the reporting date, stocks are assessed for impairment. If stocks are impaired, the carrying amount is reduced to its selling price less costs to complete and sell; the impairment loss is recognised immediately in profit or loss.

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

Cash and cash equivalents
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity value of three months or less from the date of acquisition or opening of the deposit or similar account.

Trade creditors
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts.

3 DONATIONS AND LEGACIES

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Mindapples Trading Limited	37,500	37,500
Mindfulness At Work	5,787	5,787
Total for 2021	43,287	43,287
Total for 2020	84,158	84,158

4 ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds General £	Total funds £
Materials and direct costs	1,870	1,870
Subcontractor costs	32,954	32,954
Total for 2021	34,824	34,824
Total for 2020	24,954	24,954

5 ANALYSIS OF SUPPORT COSTS

	Unrestricted funds General £	Total funds £
Rent & office costs	3,292	3,292
Insurance	381	381
Independent examination fees	1,200	1,200
Admin services	9,775	9,775
Telephone	176	176
Website costs & computer software	2,370	2,370
Sundry expenses	223	223
Legal and professional	35	35
Advertising and marketing	88	88
Accountancy fees	1,023	1,023
Bank charges	85	85
Total for 2021	18,648	18,648
Total for 2020	11,061	11,061

The charity allocates costs directly to charitable activities as far as possible, and then apportions the remaining costs between general support and the governance function based on the nature of expense.

6 STAFF COSTS

No staff costs, trustee remuneration or trustee expenses have been incurred from the date that Mindapples adopted charitable company status on 21 July 2017.

7 TANGIBLE FIXED ASSETS

	Office equipment £	Total £
Cost		
At 1 April 2020	717	717
At 31 March 2021	717	717
Depreciation		
At 1 April 2020	715	715
At 31 March 2021	715	715
Net book value		
At 31 March 2021	2	2
At 31 March 2020	2	2

8 STOCK

	2021 £	2020 £
Stocks	11,980	9,585

9 DEBTORS

	2021 £	2020 £
Trade debtors	4,800	2,911
Prepayments	105	101
Other debtors	100	2,390
	5,005	5,402

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	60	60
Other creditors	2,942	44
Accruals	1,200	1,375
	4,202	1,479

11 COMMITMENTS

Capital commitments
The trustees have confirmed that at the year end there were no contingent liabilities or off balance sheet commitments requiring disclosure.

12 FUNDS

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
General	104,140	51,572	(53,472)	102,240
Restricted funds	-	14,350	-	14,350
Total funds	104,140	65,922	(53,472)	116,590

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
Unrestricted funds				
General	39,207	100,948	(36,015)	104,140