

Mind2Muscle

England & Wales · Charity number 1180834

Details

Other names MIND TO MUSCLE, Mind2Muscle

Status Registered

Legal form CIO

Registered 2018-11-26

Register [View on the Charity Commission register](#)

Contact

Address Euro House
The Guide Business Centre
School Lane
Guide
Blackburn
BB1 2QH

Phone +447834175560

Email charlotte@mind2muscle.co.uk

Website www.mind2muscle.co.uk

Activities

Objects: THE OBJECT OF THE CIO IS TO RELIEVE THE SYMPTOMS, SLOW THE PROGRESSION AND IMPROVE THE PHYSICAL WELLBEING AND PROMOTE AND ADVANCE THE HEALTH OF PERSONS SUFFERING FROM:(A) PARKINSON'S(B) OTHER NEUROLOGICAL CONDITIONS,(C) MENTAL HEALTH CONDITIONS, (D) PEOPLE AT RISK OF SOCIAL EXCLUSION IN EACH CASE IN THE UNITED KINGDOM AND THROUGH THE DEVELOPMENT AND PROVISION OF AN INTENSE AND STRUCTURED EXERCISE PROGRAM BASED AROUND REHABILITATION THROUGH SPORT, BOXING TECHNIQUES AND OTHER STRENGTH TRAINING AND CONDITIONING TECHNIQUES AND METHODS AND THE TRAINING OF COACHES TO DELIVER SUCH A PROGRAM.

Activities: To promote activities that have a proven beneficial effect on health and wellbeing for those with Parkinson's, neurological and mental health conditions, and those at risk of social exclusion due to age, disability, ill-health, minority ethnic communities.

Classification

- **How:** Provides Services, Sponsors Or Undertakes Research, Other Charitable Activities
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Other Charitable Purposes
- **Who:** Elderly/old People, People With Disabilities, Other Defined Groups

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-26	£19,185	£20,573	-	-
2024-05-26	£19,346	£26,074	-	-
2023-05-26	£60,490	£53,439	-	-
2022-05-26	£16,103	£17,475	-	-
2021-05-26	£21,464	£19,846	-	-

Trustees

Name	Role	Appointed
Ashraf Karbhari MBA		2026-04-09
Charlotte Kershaw		2020-04-12
Chris Lambert		2023-02-01
Dr HEATHER SHEILA DUFFY		2025-12-19
JANICE WILSON		2025-12-19
Lianne Morton		2022-03-20
SHAKEEL MUZAFFAR ALI		2025-12-19

Mind2Muscle

England & Wales - Charity number 1180834

Accounts

REGISTERED CHARITY NUMBER: 1180834

Trustees' Report and

Unaudited Financial Statements for the Year Ended 26 May 2025 for

Mind2Muscle

Mind2Muscle

Trustees' Report for the Year Ended 26 May 2024

The trustees present their report with the financial statements of the charity for the year ended 26 May 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Object of the CIO is to relieve the symptoms, slow the progression and improve the physical wellbeing and promote and advance the health of persons suffering from:

- (a) Parkinson's
- (b) Other neurological conditions
- (c) Mental Health Conditions,
- (d) People at risk of social exclusion

In each case in the United Kingdom and through the development and provision of an intense and structured exercise program based around rehabilitation through sport, boxing techniques and other strength training and conditioning techniques and methods and the training of coaches to deliver such a program.

Significant activities

To promote activities that have a proven beneficial effect on health and wellbeing for those with Parkinson's, neurological and mental health conditions, and those at risk of social exclusion due to age, disability, ill-health, minority ethnic communities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Having ensured our services have reached the objects of the charity including providing services to improve lives with a continued emphasis of Rehabilitation for neurological conditions and beneficial resources for mental health and reducing isolation.

Our rehabilitation centre continues with clinical assessments and therapy and has aided in helping people with day to day living, managing their neurological conditions effectively and overcoming challenges faced after a neurological diagnosis.

We aim to progress further and continue in the development of rehabilitation centres in more areas of the country. Support from funding streams and grant schemes along with potential sponsorships will be sourced to continue our rehabilitation services to provide ongoing and long-term engagement in our communities.

We thank those that have provided such funding/grants. Critical to successful applications for funding/grants in the future is our ability to match are charity purpose to their criteria.

Further information is available on the Mind2Muscle website including a donation section.

FINANCIAL REVIEW

Principal funding sources

The Principle sources of funds are gym membership.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Mind2Muscle is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission on 26th November 2018.

Recruitment and appointment of new trustees

In selecting individuals for appointment as charity trustees, the charity trustees have regard to the skills, knowledge and experience needed for the effective administration. Trustees in office may nominate persons to be appointed as new trustee. Any appointment must be made at a meeting held according to the ordinary practice of the appointing body.

Risk management

We have recognised a risk of insufficient income and reserves to expand our services as the charity is still affected by the impact of the Covid 19. We will mitigate the risk with fundraising and events

Mind2Muscle

Trustees' Report
for the Year Ended 26 May 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1180834

Principal address

Euro House
The Guide Business Centre
School Lane
Blackburn
Lancashire
BB1 2QH

Trustees

Mrs C M Kershaw
Ms LK Kershaw
LB Brown
C Lambert
B Gavahan

Approved by order of the board of trustees on 25 April 2025 and signed on its

behalf by:



Mrs C M Kershaw - Trustee

Independent Examiner's Report to the Trustees of
Mind2Muscle

Independent examiner's report to the trustees of Mind2Muscle

I report to the charity trustees on my examination of the accounts of Mind2Muscle (the Trust) for the year ended 26 May 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Mind2Muscle

Statement of Financial Activities
for the Year Ended 26 May 2024

	Total
INCOME AND ENDOWMENTS FROM	
Gym Memberships	£19,185.52
EXPENDITURE ON	
Raising funds	0.00
Charitable activities	
Charitable activities	
0.00	
NET INCOME/(EXPENDITURE)	(£203,22.37)
NET INCOME BALANCE	(£1136.85)
RECONCILIATION OF FUNDS	
Total funds brought forward	£2422.00
TOTAL FUNDS CARRIED FORWARD	£1285

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 26 May 2025 nor for the year ended 26 May 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 26 May 2025 nor for the year ended 26 May 2024.

INCOME AND ENDOWMENTS

Total incoming resources (gym membership)

£19,185.52

EXPENDITURE

Charitable activities

Mind2Muscle Services	£12,942.52
Sage	£232.80
Fuel	£2148.46
Service charge	£78.00
Close access	£1262.59
Unitel	£1018.59
Data base (IONOS)	£207.90
Bases	£99.00
Go cardless	£445.66
Sundries e.g. chubb & defib etc.	£1886.85
TOTAL EXPENDITURE	£20,322.37

This page does not form part of the statutory financial statements

Mind2Muscle

England & Wales - Charity number 1180834

Accounts

Trustees' Report and
Unaudited Financial Statements for the Year Ended 26 May 2024
for
Mind2Muscle

V & R Accountancy Services Limited
Chartered Certified Accountants
Cropton House
Three Tuns Lane
Formby
Merseyside
L37 4AQ

Contents of the Financial Statements
for the Year Ended 26 May 2024

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Objectives and aims

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- (a) Parkinson's
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We thank those that have provided such funding/grants. Critical to successful applications for funding/grants in the future is our ability to match our charity purpose to their criteria.

Further information is available on the Mind2Muscle website including a donation section.

FINANCIAL REVIEW

Principal funding sources

The Principal sources of funds have been grants, donations and gym membership.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Mind2Muscle is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission on 26th November 2018.

Recruitment and appointment of new trustees

In selecting individuals for appointment as charity trustees, the charity trustees have regard to the skills, knowledge and experience needed for the effective administration. Trustees in office may nominate persons to be appointed as new trustee. Any appointment must be made at a meeting held according to the ordinary practice of the appointing body.

Risk management

We have recognised a risk of insufficient income and reserves to expand our services as the charity is still affected by the impact of the Covid 19. We will mitigate the risk with fundraising and events

Mind2Muscle

Trustees' Report
for the Year Ended 26 May 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1180834

Principal address

Euro House
The Guide Business Centre
School Lane
Blackburn
Lancashire
BB1 2QH

Trustees

Mrs C M Kershaw
Ms LK Kershaw
LB Brown
C Lambert
B Gavahan

Independent Examiner

V & R Accountancy Services Limited
Chartered Certified Accountants
Cropton House
Three Tuns Lane
Formby
Merseyside
L37 4AQ

Approved by order of the board of trustees on 25 April 2025 and signed on its behalf by:

Mrs C M Kershaw - Trustee

Independent examiner's report to the trustees of Mind2Muscle

I report to the charity trustees on my examination of the accounts of Mind2Muscle (the Trust) for the year ended 26 May 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

G J Rummens FCCA

V & R Accountancy Services Limited
Chartered Certified Accountants
Cropton House
Three Tuns Lane
Formby
Merseyside
L37 4AQ

25 April 2025

Mind2Muscle

Statement of Financial Activities
for the Year Ended 26 May 2024

	Notes	26.5.24 Unrestricted fund £	26.5.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		<u>22,217</u>	<u>60,490</u>
EXPENDITURE ON			
Raising funds		17,564	28,281
Charitable activities			
Charitable activities		<u>11,160</u>	<u>25,158</u>
Total		<u>28,724</u>	<u>53,439</u>
NET INCOME/(EXPENDITURE)		(6,507)	7,051
RECONCILIATION OF FUNDS			
Total funds brought forward		8,929	1,878
TOTAL FUNDS CARRIED FORWARD		<u><u>2,422</u></u>	<u><u>8,929</u></u>

The notes form part of these financial statements

	Notes	26.5.24 Unrestricted fund £	26.5.23 Total funds £
FIXED ASSETS			
Tangible assets	4	475	633
CURRENT ASSETS			
Debtors	5	615	1,742
Cash at bank and in hand		1,812	7,539
		<u>2,427</u>	<u>9,281</u>
CREDITORS			
Amounts falling due within one year	6	(480)	(985)
		<u>1,947</u>	<u>8,296</u>
NET CURRENT ASSETS			
		<u>2,422</u>	<u>8,929</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>2,422</u>	<u>8,929</u>
NET ASSETS		<u>2,422</u>	<u>8,929</u>
FUNDS	7		
Unrestricted funds		<u>2,422</u>	<u>8,929</u>
TOTAL FUNDS		<u>2,422</u>	<u>8,929</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25 April 2025 and were signed on its behalf by:

C M Kershaw - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 26 May 2024 nor for the year ended 26 May 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 26 May 2024 nor for the year ended 26 May 2023.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	60,490
	<hr/>
EXPENDITURE ON	
Raising funds	28,281
Charitable activities	
Charitable activities	25,158
	<hr/>
Total	53,439
	<hr/>
NET INCOME	7,051
	<hr/>
RECONCILIATION OF FUNDS	
Total funds brought forward	1,878
	<hr/>
TOTAL FUNDS CARRIED FORWARD	8,929
	<hr/> <hr/>

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 27 May 2023 and 26 May 2024	1,500
	<hr/>
DEPRECIATION	
At 27 May 2023	867
Charge for year	158
	<hr/>
At 26 May 2024	1,025
	<hr/>
NET BOOK VALUE	
At 26 May 2024	475
	<hr/>
At 26 May 2023	633
	<hr/> <hr/>

Notes to the Financial Statements - continued
for the Year Ended 26 May 2024

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	26.5.24	26.5.23
	£	£
Other debtors	615	1,742
	<u>615</u>	<u>1,742</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	26.5.24	26.5.23
	£	£
Trade creditors	120	-
Other creditors	360	985
	<u>480</u>	<u>985</u>

7. MOVEMENT IN FUNDS

	At 27.5.23 £	Net movement in funds £	At 26.5.24 £
Unrestricted funds			
General fund	8,929	(6,507)	2,422
	<u>8,929</u>	<u>(6,507)</u>	<u>2,422</u>
TOTAL FUNDS	<u>8,929</u>	<u>(6,507)</u>	<u>2,422</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	22,217	(28,724)	(6,507)
	<u>22,217</u>	<u>(28,724)</u>	<u>(6,507)</u>
TOTAL FUNDS	<u>22,217</u>	<u>(28,724)</u>	<u>(6,507)</u>

Comparatives for movement in funds

	At 27.5.22 £	Net movement in funds £	At 26.5.23 £
Unrestricted funds			
General fund	1,878	7,051	8,929
	<u>1,878</u>	<u>7,051</u>	<u>8,929</u>
TOTAL FUNDS	<u>1,878</u>	<u>7,051</u>	<u>8,929</u>

7. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	60,490	(53,439)	7,051
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>60,490</u>	<u>(53,439)</u>	<u>7,051</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 27.5.22 £	Net movement in funds £	At 26.5.24 £
Unrestricted funds			
General fund	1,878	544	2,422
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,878</u>	<u>544</u>	<u>2,422</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	82,707	(82,163)	544
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>82,707</u>	<u>(82,163)</u>	<u>544</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 26 May 2024.

Detailed Statement of Financial Activities
for the Year Ended 26 May 2024

	26.5.24 £	26.5.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants, donations and legacies	22,217	60,490
Total incoming resources	22,217	60,490
EXPENDITURE		
Other trading activities		
Purchases	15,617	24,940
Wages	1,947	3,341
	17,564	28,281
Charitable activities		
Rent and rates	1,650	6,750
Insurance	1,167	1,063
Light and heat	198	459
Telephone	1,220	1,184
Postage and stationery	452	17
Advertising	390	571
Sundries	316	131
Sub contractors	-	280
Travel expenses	3,333	8,300
Repairs & renewals	844	6,000
Depreciation of tangible fixed assets	158	211
	9,728	24,966
Support costs		
Finance		
Bank charges	72	72
Governance costs		
Accountancy and legal fees	1,360	120
Total resources expended	28,724	53,439
Net (expenditure)/income	(6,507)	7,051

Mind2Muscle

England & Wales - Charity number 1180834

Accounts

Trustees' Report and
Financial Statements for the Year Ended 26 May 2023
for
Mind2Muscle

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Objectives and aims

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FINANCIAL REVIEW

Principal funding sources

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STRUCTURE, GOVERNANCE AND MANAGEMENT

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Independent Examiner

V & R Accountancy Services Limited
Chartered Certified Accountants
Cropton House
Three Tuns Lane
Formby
Merseyside
L37 4AQ

Approved by order of the board of trustees on 8 March 2024 and signed on its behalf by:

Mrs C M Kershaw - Trustee

Independent examiner's report to the trustees of Mind2Muscle

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

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

Independent examiner's statement

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

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

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

G J Rummens FCCA

V & R Accountancy Services Limited
Chartered Certified Accountants
Cropton House
Three Tuns Lane
Formby
Merseyside
L37 4AQ

8 March 2024

Mind2Muscle

Statement of Financial Activities
for the Year Ended 26 May 2023

	Notes	26.5.23 Unrestricted fund £	26.5.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		60,490	16,103
EXPENDITURE ON			
Raising funds		28,281	4,741
Charitable activities			
Charitable activities		25,158	12,734
Total		53,439	17,475
NET INCOME/(EXPENDITURE)		7,051	(1,372)
RECONCILIATION OF FUNDS			
Total funds brought forward		1,878	3,250
TOTAL FUNDS CARRIED FORWARD		8,929	1,878

The notes form part of these financial statements

Mind2Muscle

Balance Sheet
26 May 2023

	Notes	26.5.23 Unrestricted fund £	26.5.22 Total funds £
FIXED ASSETS			
Tangible assets	4	633	844
CURRENT ASSETS			
Debtors	5	1,742	615
Cash at bank and in hand		7,539	659
		<u>9,281</u>	<u>1,274</u>
CREDITORS			
Amounts falling due within one year	6	(985)	(240)
		<u>8,296</u>	<u>1,034</u>
NET CURRENT ASSETS			
		<u>8,296</u>	<u>1,034</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>8,929</u>	<u>1,878</u>
NET ASSETS		<u>8,929</u>	<u>1,878</u>
FUNDS	7		
Unrestricted funds		<u>8,929</u>	<u>1,878</u>
TOTAL FUNDS		<u>8,929</u>	<u>1,878</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 8 March 2024 and were signed on its behalf by:

C M Kershaw - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 26 May 2023 nor for the year ended 26 May 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 26 May 2023 nor for the year ended 26 May 2022.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIESUnrestricted
fund
£**INCOME AND ENDOWMENTS FROM**

Donations and legacies

16,103

EXPENDITURE ON

Raising funds

4,741

Charitable activities

Charitable activities

12,734

Total

17,475

NET INCOME/(EXPENDITURE)

(1,372)

RECONCILIATION OF FUNDS

Total funds brought forward

3,250

TOTAL FUNDS CARRIED FORWARD

1,878

4. TANGIBLE FIXED ASSETSFixtures
and
fittings
£**COST**

At 27 May 2022 and 26 May 2023

1,500

DEPRECIATION

At 27 May 2022

656

Charge for year

211

At 26 May 2023

867

NET BOOK VALUE

At 26 May 2023

633

At 26 May 2022

844

Notes to the Financial Statements - continued
for the Year Ended 26 May 2023

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	26.5.23	26.5.22
	£	£
Other debtors	1,742	615
	<u>1,742</u>	<u>615</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	26.5.23	26.5.22
	£	£
Trade creditors	-	120
Other creditors	985	120
	<u>985</u>	<u>240</u>

7. MOVEMENT IN FUNDS

	At	Net	At
	27.5.22	movement	26.5.23
	£	in funds	£
Unrestricted funds		£	
General fund	1,878	7,051	8,929
	<u>1,878</u>	<u>7,051</u>	<u>8,929</u>
TOTAL FUNDS	<u>1,878</u>	<u>7,051</u>	<u>8,929</u>

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	60,490	(53,439)	7,051
	<u>60,490</u>	<u>(53,439)</u>	<u>7,051</u>
TOTAL FUNDS	<u>60,490</u>	<u>(53,439)</u>	<u>7,051</u>

Comparatives for movement in funds

	At	Net	At
	27.5.21	movement	26.5.22
	£	in funds	£
Unrestricted funds		£	
General fund	3,250	(1,372)	1,878
	<u>3,250</u>	<u>(1,372)</u>	<u>1,878</u>
TOTAL FUNDS	<u>3,250</u>	<u>(1,372)</u>	<u>1,878</u>

7. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	16,103	(17,475)	(1,372)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>16,103</u>	<u>(17,475)</u>	<u>(1,372)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 27.5.21 £	Net movement in funds £	At 26.5.23 £
Unrestricted funds			
General fund	3,250	5,679	8,929
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>3,250</u>	<u>5,679</u>	<u>8,929</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	76,593	(70,914)	5,679
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>76,593</u>	<u>(70,914)</u>	<u>5,679</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 26 May 2023.

Detailed Statement of Financial Activities
for the Year Ended 26 May 2023

	26.5.23 £	26.5.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants, donations and legacies	60,490	16,103
Total incoming resources	60,490	16,103
EXPENDITURE		
Other trading activities		
Purchases	24,940	4,741
Wages	3,341	-
	28,281	4,741
Charitable activities		
Rent and rates	6,750	-
Insurance	1,063	863
Light and heat	459	-
Telephone	1,184	891
Postage and stationery	17	-
Advertising	571	1,750
Sundries	131	99
Sub contractors	280	1,437
Travel expenses	8,300	5,804
Repairs & renewals	6,000	1,409
Depreciation of tangible fixed assets	211	281
	24,966	12,534
Support costs		
Finance		
Bank charges	72	80
Governance costs		
Accountancy and legal fees	120	120
Total resources expended	53,439	17,475
Net income/(expenditure)	7,051	(1,372)

Mind2Muscle

England & Wales - Charity number 1180834

Accounts

Trustees' Report and
Financial Statements for the Year Ended 26 May 2022
for
Mind2Muscle

V & R Accountancy Services
Chartered Certified Accountants
Cropton House
Three Tuns Lane
Formby
Merseyside
L37 4AQ

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for the Year Ended 26 May 2022

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The trustees present their report with the financial statements of the charity for the year ended 26 May 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Object of the CIO is to relieve the symptoms, slow the progression and improve the physical wellbeing and promote and advance the health of persons suffering from:

- (a) Parkinson's
- (b) Other neurological conditions
- (c) Mental Health Conditions,
- (d) People at risk of social exclusion

In each case in the United Kingdom and through the development and provision of an intense and structured exercise program based around rehabilitation through sport, boxing techniques and other strength training and conditioning techniques and methods and the training of coaches to deliver such a program.

Significant activities

To promote activities that have a proven beneficial effect on health and wellbeing for those with Parkinson's, neurological and mental health conditions, and those at risk of social exclusion due to age, disability, ill-health, minority ethnic communities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Having ensured our services have reached the objects of the charity including providing services to improve lives with a continued emphasis of Rehabilitation for neurological conditions and beneficial resources for mental health and reducing isolation.

Our rehabilitation centre continues with clinical assessments and therapy and has aided in helping people with day to day living, managing their neurological conditions effectively and overcoming challenges faced after a neurological diagnosis.

We aim to progress further and continue in the development of rehabilitation centres in more areas of the country. Support from funding streams and grant schemes along with potential sponsorships will be sourced to continue our rehabilitation services to provide ongoing and long-term engagement in our communities.

We thank those that have provided such funding/grants. Critical to successful applications for funding/grants in the future is our ability to match are charity purpose to their criteria.

Further information is available on the Mind2Muscle website including a donation section.

FINANCIAL REVIEW

Principal funding sources

The Principle sources of funds have been grants.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Mind2Muscle is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission on 26th November 2018.

Recruitment and appointment of new trustees

In selecting individuals for appointment as charity trustees, the charity trustees have regard to the skills, knowledge and experience needed for the effective administration. Trustees in office may nominate persons to be appointed as new trustee. Any appointment must be made at a meeting held according to the ordinary practice of the appointing body.

Risk management

We have recognised a risk of insufficient income and reserves to expand our services as the charity is still affected by the impact of the Covid 19. We will mitigate the risk with fundraising and events

Mind2Muscle

Trustees' Report
for the Year Ended 26 May 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1180834

Principal address
Euro House
The Guide Business Centre
School Lane
Blackburn
Lancashire
BB1 2QH

Trustees
Mrs C M Kershaw
Ms LK Kershaw (appointed 20.3.22)
LB Brown

Independent Examiner
V & R Accountancy Services
Chartered Certified Accountants
Cropton House
Three Tuns Lane
Formby
Merseyside
L37 4AQ

Approved by order of the board of trustees on 08/03/23..... and signed on its behalf by:


Mrs C M Kershaw - Trustee

Independent Examiner's Report to the Trustees of
Mind2Muscle

Independent examiner's report to the trustees of Mind2Muscle

I report to the charity trustees on my examination of the accounts of Mind2Muscle (the Trust) for the year ended 26 May 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

V & R Accountancy Services
Chartered Certified Accountants
Cropton House
Three Tuns Lane
Formby
Merseyside
L37 4AQ

Date:08/03/23.....

Mind2Muscle

Statement of Financial Activities
for the Year Ended 26 May 2022

	Notes	26.5.22 Unrestricted fund £	26.5.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		16,103	21,464
EXPENDITURE ON			
Raising funds		4,741	6,468
Charitable activities			
Charitable activities		12,734	13,378
Total		<u>17,475</u>	<u>19,846</u>
NET INCOME/(EXPENDITURE)		<u>(1,372)</u>	<u>1,618</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		3,250	1,632
TOTAL FUNDS CARRIED FORWARD		<u><u>1,878</u></u>	<u><u>3,250</u></u>

The notes form part of these financial statements


Mind2Muscle

Balance Sheet

26 May 2022

	Notes	26.5.22 Unrestricted fund £	26.5.21 Total funds £
FIXED ASSETS			
Tangible assets	4	844	1,125
CURRENT ASSETS			
Debtors	5	615	-
Cash at bank and in hand		659	2,245
		<u>1,274</u>	<u>2,245</u>
CREDITORS			
Amounts falling due within one year	6	(240)	(120)
		<u>1,034</u>	<u>2,125</u>
NET CURRENT ASSETS			
		<u>1,034</u>	<u>2,125</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,878</u>	<u>3,250</u>
NET ASSETS		<u>1,878</u>	<u>3,250</u>
FUNDS	7		
Unrestricted funds		<u>1,878</u>	<u>3,250</u>
TOTAL FUNDS		<u>1,878</u>	<u>3,250</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
.....08/03/22..... and were signed on its behalf by:


.....
C M Kershaw - Trustee

Notes to the Financial Statements
for the Year Ended 26 May 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 26 May 2022 nor for the year ended 26 May 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 26 May 2022 nor for the year ended 26 May 2021.

Notes to the Financial Statements - continued
for the Year Ended 26 May 2022

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	21,464
EXPENDITURE ON	
Raising funds	6,468
Charitable activities	
Charitable activities	13,378
Total	<u>19,846</u>
NET INCOME	<u>1,618</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	1,632
TOTAL FUNDS CARRIED FORWARD	<u><u>3,250</u></u>

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 27 May 2021 and 26 May 2022	<u>1,500</u>
DEPRECIATION	
At 27 May 2021	375
Charge for year	281
At 26 May 2022	<u>656</u>
NET BOOK VALUE	
At 26 May 2022	<u>844</u>
At 26 May 2021	<u><u>1,125</u></u>

Notes to the Financial Statements - continued
for the Year Ended 26 May 2022

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		26.5.22	26.5.21
		£	£
Other debtors		615	-
		<u>615</u>	<u>-</u>
6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		26.5.22	26.5.21
		£	£
Trade creditors		120	-
Other creditors		120	120
		<u>240</u>	<u>120</u>
7. MOVEMENT IN FUNDS			
	At	Net	At
	27.5.21	movement	26.5.22
	£	in funds	£
Unrestricted funds		£	
General fund	3,250	(1,372)	1,878
	<u>3,250</u>	<u>(1,372)</u>	<u>1,878</u>
TOTAL FUNDS	<u>3,250</u>	<u>(1,372)</u>	<u>1,878</u>

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	16,103	(17,475)	(1,372)
	<u>16,103</u>	<u>(17,475)</u>	<u>(1,372)</u>
TOTAL FUNDS	<u>16,103</u>	<u>(17,475)</u>	<u>(1,372)</u>

Comparatives for movement in funds

	At	Net	At
	27.5.20	movement	26.5.21
	£	in funds	£
Unrestricted funds		£	
General fund	1,632	1,618	3,250
	<u>1,632</u>	<u>1,618</u>	<u>3,250</u>
TOTAL FUNDS	<u>1,632</u>	<u>1,618</u>	<u>3,250</u>

Notes to the Financial Statements - continued
for the Year Ended 26 May 2022

7. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	21,464	(19,846)	1,618
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>21,464</u>	<u>(19,846)</u>	<u>1,618</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 27.5.20 £	Net movement in funds £	At 26.5.22 £
Unrestricted funds			
General fund	1,632	246	1,878
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,632</u>	<u>246</u>	<u>1,878</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	37,567	(37,321)	246
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>37,567</u>	<u>(37,321)</u>	<u>246</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 26 May 2022.

Mind2Muscle

Detailed Statement of Financial Activities
for the Year Ended 26 May 2022

	26.5.22 £	26.5.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants, donations and legacies	16,103	21,464
	<hr/>	<hr/>
Total incoming resources	16,103	21,464
 EXPENDITURE		
Other trading activities		
Purchases	4,741	6,468
Charitable activities		
Rent and rates	-	8,088
Insurance	863	394
Telephone	891	526
Postage and stationery	-	158
Advertising	1,750	624
Sundries	99	9
Sub contractors	1,437	2,240
Travel expenses	5,804	175
Repairs & renewals	1,409	633
Depreciation of tangible fixed assets	281	375
	<hr/>	<hr/>
	12,534	13,222
 Support costs		
Finance		
Bank charges	80	36
 Governance costs		
Accountancy and legal fees	120	120
	<hr/>	<hr/>
Total resources expended	17,475	19,846
	<hr/>	<hr/>
Net (expenditure)/income	(1,372)	1,618
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

Mind2Muscle

England & Wales - Charity number 1180834

Accounts

Trustees' Report and
Unaudited Financial Statements for the Year Ended 26 May 2021
for
Mind2Muscle

V & R Accountancy Services
Chartered Certified Accountants
Cropton House
Three Tuns Lane
Formby
Merseyside
L37 4AQ

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for the Year Ended 26 May 2021

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The trustees present their report with the financial statements of the charity for the year ended 26 May 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Object of the CIO is to relieve the symptoms, slow the progression and improve the physical wellbeing and promote and advance the health of persons suffering from:

- (a) Parkinson's
- (b) Other neurological conditions
- (c) Mental Health Conditions,
- (d) People at risk of social exclusion

In each case in the United Kingdom and through the development and provision of an intense and structured exercise program based around rehabilitation through sport, boxing techniques and other strength training and conditioning techniques and methods and the training of coaches to deliver such a program.

Significant activities

To promote activities that have a proven beneficial effect on health and wellbeing for those with Parkinson's, neurological and mental health conditions, and those at risk of social exclusion due to age, disability, ill-health, minority ethnic communities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Having ensured our services have reached the objects of the charity including providing services to improve lives with a continued emphasis of Rehabilitation for neurological conditions and beneficial resources for mental health and reducing isolation. Our main achievements have been improving social inclusion and access to our services for newly diagnosed. The move to new premises has also proved advantageous for rehabilitation for those affected by neurological conditions by offering longer-term engagement and support.

Critical to successful applications for funding/grants in the future is our ability to match our charity purpose to their funding/grants category, purposes, and guidelines. We thank those that have provided funding grants during the year.

Any active fundraising was restricted due to Covid 19 however it is expected to improve in late 2021. We remain grateful to the people, who continue to support us. Our work would not be possible without them.

We have continued to respond to Covid 19 by adapting services to offer crisis support for those shielding to support their mental health for those with neurological conditions impacted by Covid-19 and open face to face services following Covid 19 risk assessments for one to one and small groups.

We have launched Mind2Muscle a new website which will build on up to date information, donations, and bookings. Also, the charity works closely with NHS Consultants, Primary care and social services, their patients, families, carers, and their communities.

FINANCIAL REVIEW

Principal funding sources

The Principal sources of funds have been grants.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Mind2Muscle is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission on 26th November 2018.

Recruitment and appointment of new trustees

In selecting individuals for appointment as charity trustees, the charity trustees have regard to the skills, knowledge and experience needed for the effective administration. Trustees in office may nominate persons to be appointed as new trustee. Any appointment must be made at a meeting held according to the ordinary practice of the appointing body. Each appointment must be for a term of 3 years.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

Lack of income with Covid 19, premises remaining closed for longer than anticipated and young onset needing their vaccinations to give confidence in returning to their rehabilitation programmes. Mitigated the risk with adapting delivery to on line services.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1180834

Principal address

Euro House
The Guide Business Centre
School Lane
Blackburn
Lancashire
BB1 2QH

Trustees

Mrs C M Kershaw
Ms LK Kershaw (appointed 20.3.22)
LB Brown (appointed 24.7.20)

Independent Examiner

V & R Accountancy Services
Chartered Certified Accountants
Cropton House
Three Tuns Lane
Formby
Merseyside
L37 4AQ

Approved by order of the board of trustees on 7 June 2022 and signed on its behalf by:

Mrs C M Kershaw - Trustee

Independent examiner's report to the trustees of Mind2Muscle

I report to the charity trustees on my examination of the accounts of Mind2Muscle (the Trust) for the year ended 26 May 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

V & R Accountancy Services
Chartered Certified Accountants
Cropton House
Three Tuns Lane
Formby
Merseyside
L37 4AQ

7 June 2022

Mind2Muscle

Statement of Financial Activities
for the Year Ended 26 May 2021

	Notes	Year Ended 26.5.21 Unrestricted fund £	Period 26.11.19 to 26.5.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		21,464	6,507
EXPENDITURE ON			
Raising funds		6,468	-
Charitable activities			
Charitable activities		13,378	4,875
Total		<u>19,846</u>	<u>4,875</u>
NET INCOME		<u>1,618</u>	<u>1,632</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>1,632</u>	-
TOTAL FUNDS CARRIED FORWARD		<u><u>3,250</u></u>	<u><u>1,632</u></u>

The notes form part of these financial statements

Mind2Muscle

Balance Sheet
26 May 2021

		26.5.21 Unrestricted fund £	26.5.20 Total funds £
	Notes		
FIXED ASSETS			
Tangible assets	4	1,125	1,500
CURRENT ASSETS			
Cash at bank and in hand		2,245	132
CREDITORS			
Amounts falling due within one year	5	(120)	-
NET CURRENT ASSETS		<u>2,125</u>	<u>132</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,250</u>	<u>1,632</u>
NET ASSETS		<u>3,250</u>	<u>1,632</u>
FUNDS			
Unrestricted funds	6	<u>3,250</u>	<u>1,632</u>
TOTAL FUNDS		<u>3,250</u>	<u>1,632</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 7 June 2022 and were signed on its behalf by:

C M Kershaw - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 26 May 2021 nor for the period ended 26 May 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 26 May 2021 nor for the period ended 26 May 2020.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	6,507
EXPENDITURE ON	
Charitable activities	
Charitable activities	4,875
	<hr/>
NET INCOME	1,632
	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>1,632</u>

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 27 May 2020 and 26 May 2021	1,500
	<hr/>
DEPRECIATION	
Charge for year	375
	<hr/>
NET BOOK VALUE	
At 26 May 2021	1,125
	<hr/>
At 26 May 2020	<u>1,500</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	26.5.21 £	26.5.20 £
Other creditors	120	-
	<hr/>	<hr/>

6. MOVEMENT IN FUNDS

	At 27.5.20 £	Net movement in funds £	At 26.5.21 £
Unrestricted funds			
General fund	1,632	1,618	3,250
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,632</u>	<u>1,618</u>	<u>3,250</u>

6. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	21,464	(19,846)	1,618
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>21,464</u>	<u>(19,846)</u>	<u>1,618</u>

Comparatives for movement in funds

	Net movement in funds £	At 26.5.20 £
Unrestricted funds		
General fund	1,632	1,632
	<hr/>	<hr/>
TOTAL FUNDS	<u>1,632</u>	<u>1,632</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	6,507	(4,875)	1,632
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>6,507</u>	<u>(4,875)</u>	<u>1,632</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 26 May 2021.

Detailed Statement of Financial Activities
for the Year Ended 26 May 2021

	Year Ended 26.5.21 £	Period to 26.5.20 £	26.11.1	9
INCOME AND ENDOWMENTS				
Donations and legacies				
Grants, donations and legacies	21,464	6,507		
Total incoming resources	21,464	6,507		
EXPENDITURE				
Other trading activities				
Purchases	6,468	-		
Charitable activities				
Rent and rates	8,088	-		
Insurance	394	-		
Telephone	526	-		
Postage and stationery	158	-		
Advertising	624	-		
Sundries	9	3,000		
Research and training	-	1,800		
Sub contractors	2,240	-		
Travel expenses	175	-		
Repairs & renewals	633	-		
Depreciation of tangible fixed assets	375	-		
	<u>13,222</u>	<u>4,800</u>		
Support costs				
Finance				
Bank charges	36	-		
Governance costs				
Accountancy and legal fees	120	75		
Total resources expended	<u>19,846</u>	<u>4,875</u>		
Net income	<u><u>1,618</u></u>	<u><u>1,632</u></u>		