

MIND OVER MOUNTAINS

England & Wales · Charity number 1190883

Details

Other names MIND OVER MOUNTAINS CIC

Status Registered

Legal form CIO

Registered 2020-08-17

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

Contact

Address Numbers Chartered Accountants
32 High Street
Wendover
Aylesbury
Buckinghamshire
HP22 6EA

Phone 07362454971

Email info@mindovermountains.org.uk

Website www.mindovermountains.org.uk

Activities

Objects: THE RELIEF OF PERSONS SUFFERING WITH MENTAL HEALTH ISSUES, IN PARTICULAR BY THE PROVISION OF COUNSELLING AND MINDFULNESS ACTIVITIES, INCLUDING ACCREDITED ACTIVITIES AND SUPPORT IN OUTDOOR ENVIRONMENTS

Activities: Mind Over Mountains is a charity restoring well-being naturally through life-changing therapeutic outdoor experiences.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Disability
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£399,550	£348,388	-	-
2024-05-31	£242,406	£215,914	-	-
2023-05-31	£91,276	£111,927	-	-
2022-05-31	£123,741	£109,068	-	-
2021-05-31	£47,874	£25,326	-	-

Trustees

Name	Role	Appointed
John Whitehead	Chair	2023-11-20
ALEXANDER STANIFORTH		2020-01-16
Abiola Aderibigbe		2023-11-20
Celia Jeffreys		2025-01-01
Claire Houghton		2022-01-01
Garry Pratt		2025-01-01
Giles Thurston		2022-01-01
Katie Smith		2023-11-20
Nathan Norris		2025-01-01
Olivia D'Silva		2025-01-01
William Howarth		2023-11-20

MIND OVER MOUNTAINS

England & Wales - Charity number 1190883

Accounts

Charity registration number: 1190883



**MIND OVER MOUNTAINS
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025**

**Mind Over Mountains
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Mind Over Mountains
Trustees' Report for the Year Ended 31 May 2025

Reference and Administrative Details

Trustees	Ms K Smith Mr W Howarth Mr A Staniforth Mr G Thurston Mrs C White Mr J Whitehead Miss O D'Silva Mr N Norris Ms C Jeffreys Mr G Pratt Mr A Aderibigbe Ms C Houghton	(resigned Chair 03/04/2025) (appointed Chair 31/5/2025) (appointed 01/01/2025) (appointed 01/01/2025) (appointed 01/01/2025) (appointed 01/01/2025)
CEO	Ian Sansbury Ian Boyd	(resigned 16/10/2025) (appointed 16/10/2025)
Charity Number	1190883	
Principal Address	32 High Street Wendover HP22 6EA	
Independent Examiner	Tim de Borde FCA 32 High Street Wendover HP22 6EA	
Bankers	NatWest 10 Elephant Yard Kendal Cumbria LA9 4LZ	

Mind Over Mountains Trustees' Report for the Year Ended 31 May 2025

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

Structure, Governance and Management

Governing Document

The charity is a Charitable Incorporated Organisation (CIO) foundation formed on 17 August 2020 and is governed by a constitution.

Trustee Selection Methods

The trustees of the charity are recruited following open advertising and appointed by the trustees at a duly convened meeting. All trustees are appointed for a three-year term renewable to a maximum of nine years.

Aims and Objectives

The charity's objects

The relief of persons suffering with mental health issues, in particular by the provision of counselling and mindfulness activities, including accredited activities and support in outdoor environments.

Purpose

Mind Over Mountains is an ambitious and innovative mental health charity that enables people to thrive through therapeutic outdoor experiences.

We enable people to restore and sustain their mental health and wellbeing through a highly integrated practice that brings together walking in nature, mindfulness, and professional coaching and counselling.

Vision

Our vision is for the UK to be a nation in which everyone recognises the power of therapeutic outdoor experiences in restoring and maintaining good mental health and well-being. We want nature- and activity-based mental health interventions to be the norm, commissioned and prescribed by the NHS, and accessible to all.

Our intention is for Mind Over Mountains to play a leading role in achieving that change, delivering our own outstanding and highly accessible programmes at scale across the UK, but also working in partnership to demonstrate and advocate for the benefits of nature-based therapies.

Values

We are:

Compassionate: We offer compassion unconditionally, to all people and to our environment. We are active advocates for nature.

Empowering: We enable people to find their own path to wellbeing. We never seek to impose our own perspectives or beliefs, and we seek to include everyone.

Adventurous: Adventure is in our nature. We meet people where they are on their journey and seek to support them into adventures appropriate to their own needs and abilities.

Committed: We are committed to making a positive and lasting impact on society. We seek the ambitious legacy of better mental health for all.

Evidence-Based: We are committed to evaluating and demonstrating what works - and equally what doesn't.

Collaborative: We know that we can deliver change and impact better in partnership than on our own.

Public Benefit Statement

In setting our objectives and planning our activities, the trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of health or the saving of lives. The charity is committed to ensuring that the programmes it delivers:

- Improve the mental health and wellbeing of anyone who feels in need of support, particularly those who are unable to obtain such support elsewhere.
- Reduce dependency on other forms of support by improving resilience.
- Help transform the lives of individuals through promoting not only mental wellbeing but also enjoyment of our outdoor spaces and hence physical wellbeing.

The charity publishes its impact data annually, demonstrating clearly the mental health and wellbeing outcomes from our work. In our 2024 annual survey, nine out of ten of our participants reported a lasting mental health benefit from our events and our net promoter score was an outstanding +82. Our programmes deliver statistically significant improvements in wellbeing, measured by the Warwick-Edinburgh Mental Wellbeing Scales. They also deliver nature and human connection and increased propensity to participate in physical activity, all of which are drivers of sustained improvements in mental health.

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

Achievements and Performance

The year ended 31st May 2025 has been one of significant growth and development across all areas of the charity's activity. That growth in our events, participants and income enabled the charity to deliver a surplus of £51,162 on income of £399,550 (up 65% on the year ended 31st May 2024).

During the year, we delivered 41 events (up 46% from 28 in the previous year), for 423 participants (up 36% from 312):

Open Retreats and Wellbeing Walks

- 22 open wellbeing walks attended by 154 participants. During the past year, we have grown our open wellbeing walks programme to include the Lake District, Peak District, Wales, the Chilterns and the North York Moors, working with social prescribers and local mental health charities to ensure that we are reaching the people who most need our support. We are continuing to deliver these highly impactful and accessible walks at no charge to participants. This is thanks to the generous support of a number of funders, including the National Lottery, Cumbria Community Foundation, Chapman Charitable Trust, King Cullimore Charitable Trust, the Clare Foundation and the Nineveh Trust.
- 5 open retreats, two in North Wales, one in Dartmoor, one in the Peak District and one in the Lake District, attended by 67 participants, of which 46 were bursary places. We continue to be deeply grateful to Ramble Worldwide Outdoor Trust for their generous funding of our bursary programme, which enables those on low incomes to attend these transformational programmes.

Commissioned Retreats and Wellbeing Walks

- Two retreats for Cambridgeshire Constabulary in Eryri, attended by 26 participants.
- A retreat for the College of Paramedics in Eryri, attended by 12 participants. We continue to deliver two retreats per calendar year for the College – but due to the timing of events within the year, 3 were reported in 2023/24 and only 1 in 2024/25.
- Four commissioned walks for Welsh Ambulance Service and Myton Hospices, attended by 21 participants.

Achievements and Performance - Continued

Wellbeing Challenge Walks

2024/25 has seen us grow and develop our wellbeing challenge walk programme, delivered alongside our corporate partners in support of their employees. This innovative mix of wellbeing and fundraising aligns well with the Five Ways to Wellbeing and is proving a really important and popular part of our delivery. In the year, we supported 143 participants across 7 programmes:

- A London Thames Path wellbeing challenge for Samsung, attended by 35 participants.
- A Yorkshire 3 Peaks and London Royal Parks wellbeing challenge for Bupa, attended by 47 participants.
- A Surrey 3 Peaks and London Royal Parks wellbeing challenge for Inghams, attended by 37 participants.
- Two open 'Step Out Challenge' wellbeing challenges, covering the Yorkshire 3 Peaks and White Peak in the Peak District, attended by 18 and 6 participants respectively.

3 Year Strategy

The charity is now around halfway through the three-year strategy published in its Strategy & Impact Report early in 2024, and which is available on our website. Progress against the strategy is as follows:

1. Continuing to grow our public and commissioned programmes: expanding our geographical areas of activity and delivering our programmes to an increasing number of organisations, across blue light emergency services and the NHS.

- We have grown from two open wellbeing walk regions in 2023 to four in 2024, now delivering five wellbeing walks per year across the Lake District, Peak District, Wales and the Chilterns. In addition, with the support of Forestry England, we've been able to start delivering walks in the North York Moors in 2025.
- We delivered 5 open retreats in 2024 and we'll be delivering 6 in 2025, with the addition of our new retreat at Helmsley in the North York Moors.
- We continue to work hard to secure further commissioned work, particularly from blue light emergency services. Progress was slow in the year, in a challenging public sector funding environment but new commissioned work is in place for the second half of 2025 and 2026. We were delighted to be runners up, for our work in partnership with Cambridgeshire Police, in the Oscar Kilo Awards – and we hope that that recognition will help to drive further partnership opportunities.

2. Working hard to reach those who most need our support: through referrals by social prescribers and other local agencies, reaching underrepresented groups, encouraging more men to participate in our events and piloting programmes for university students.

- Social prescribers are becoming an increasingly important part of efforts to ensure that we are reaching those who most need our help and support. We estimate that around a quarter of our participants now find us through referral by a social prescriber or another mental health charity and we are working hard to increase that percentage. We were helped significantly in this respect late in the year when we received a generous grant from the David & Ruth Lewis Family Charitable Trust which has enabled us to recruit Regional Partnerships Leads in each of our four key regions: Wales, the North, the Midlands and South East England.
- We have worked hard to develop programmes to engage underrepresented groups, to encourage more men and younger people to attend our programmes. This was always likely to be a slower part of our three year strategy but we have a number of new programmes that will deliver in 2025/26, including dedicated walks for men and young people, a programme of resources for universities and knowledge sharing programmes with BAME, LGBT and disability walking groups and their leaders.

3 Year Strategy (continued)

3. Improving access to our programmes and to the outdoors: by breaking down the barriers to participation (which include time, fitness, location, transport and equipment).

- The key element of this part of our strategy is financial – in continuing to ensure that our wellbeing walks are free and that our residential retreats are supported by a generous bursary programme. We are incredibly grateful to the charitable trusts and foundations that have made this possible.
- We have also worked hard to differentiate more clearly the level of challenge in our programmes and to communicate that difference more clearly. We have also worked to develop programmes of shorter and more accessible introductory walks in the Lake District and the North York Moors.
- We are also working to make a significant proportion of our events more explicitly accessible via public transport and to communicate them as such. We have trialled the use of minibuses to support participant access but are moving towards transport bursaries instead.
- We continue to seek equipment sponsorships with outdoor brands.
- We have made some progress in recruiting inclusively and in developing the diversity of our coaches, counsellors and walk leaders.

4. Sustaining our impact: by moving our focus from individual events to programmes.

- We were delighted this year to develop a series of impactful follow-on resources. In partnership with the Youth Hostel Association's Outdoor Citizen's Programme and Natural England, all of our retreat and walk participants have the option to sign up to a year's worth of emailed resources containing hints and tips to sustain their mental health using nature, walking and mindfulness.
- We are continuing to explore the opportunity to fund and provide follow-on coaching and counselling sessions for participants.

5. Demonstrating impact and driving systemic change: continuing to demonstrate what works (and what doesn't) and working with academic and charity partners to articulate and campaign for change in mental health provision in the UK.

- We published our Evidence Base Review towards the end of the year, in partnership with the University of Lancashire. The review presents the very substantial academic and clinical evidence for the various components of our practice: nature, physical activity, human connection, mindfulness, coaching and counselling.
- Our use of the Warwick-Edinburgh Mental Wellbeing Scales (WEMWBS) is now well embedded in our processes and yielding some incredibly encouraging results. In 2024, our retreats delivered an average improvement in wellbeing scores of around 9.5 points and our walks around a 6.5 point increase. Participants report that our programmes have enabled them to connect to nature, to other people and encouraged them towards more physical activity (all good predictors of sustained improvements in mental health). Around three quarters report learning tools and strategies that they believe will help them to sustain their wellbeing in the future.
- We delivered the third NatureMind Summit, again in partnership with the University of Lancashire. This conference has become a leading gathering of providers, practitioners, academics and commissioners in the field of Green Social Prescribing and a great opportunity to convene and help lead this critically important sector.

3 Year Strategy (continued)

6. Sustaining and growing the core: enabling the charity to grow successfully and sustainably through effective fundraising and judicious investment in our people and systems.

- Many of the goals here, though unexciting in comparison to other elements, are foundational to the charity's growth and development and we have made significant progress in their delivery.
- We have continued to grow and develop our fundraising capabilities, from trust fundraising for our programme delivery to corporate and individual support for our core functions.
- We have completed our website development and enhancement of our booking process and user experience. Although this work is never entirely complete, our website is now an important component of how positively we are viewed by participants and stakeholders alike.
- We have successfully delivered our new CRM system, using Beacon, and upgraded our financial accounting software to Xero.
- We have continued to develop our volunteer strategy and now have a significant number of outstanding volunteers, supporting both our programmes and core functions.

Financial Review

The charity's income of £399,550 was £157,144 (65%) higher than the previous year and £61,537 above the budget set for the year.

This was driven by a £183,787 increase in donations (particularly grants from charitable trusts and foundations, corporate donations and sponsored fundraising challenges by our supporters). This was partially offset by £28,397 less income from activities (primarily our income from commissioned programmes and income from open participants) was lower, partly due to the timing of our retreats with the College of Paramedics, one fewer commissioned event in the year and an increase in the number of open retreat bursary participants.

Total expenditure of £348,388 was £132,474 (61%) up on the previous year but just £30,119 above budget, as we invested in expanding our core teams to deliver the increased activity of the charity.

The trustees are pleased to report a £51,162 surplus, £24,670 above last year and £31,418 above the budget set for the year.

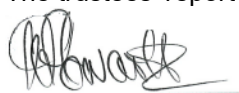
Reserves Policy

The charity's free reserves, excluding fixed assets, at the year-end were £74,924.

The trustees continue to affirm the reserves policy agreed in March 2023, to maintain a level of unrestricted reserves equivalent to between two and four months of budgeted operating expenditure. At the year end, the charity's unrestricted reserves represented 2.8 months of budgeted operating costs, in line with this policy. As part of our sustainable growth, the charity aims to build its level of unrestricted reserves in line with its growth ratio, ensuring a prudent balance between financial resilience and delivery impact. As our programmes and reach expand, the level required to maintain this ratio naturally increases, and we continue to seek additional unrestricted support to strengthen our core capacity and maintain stability.

The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

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



Mr W Howarth
Trustee
10th November 2025

Mind Over Mountains
Independent Examiner's Report to the Trustees of Mind Over Mountains
for the Year Ended 31 May 2025

I report to the trustees on my examination of the accounts of Mind Over Mountains (the Trust) for the year ended 31 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 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.


Independent Examiner's Statement

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

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

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

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



Tim de Borde FCA
Independent Examiner
Date 10 November 2025

32 High Street
Wendover
HP22 6EA

**Mind Over Mountains
Statement of Financial Activities
for the Year Ended 31 May 2025**

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	316,125	34,025	350,150	166,363
Charitable activities:					
Income from Activities		47,184	-	47,184	75,581
Other trading activities	4	1,084	-	1,084	-
Investments	5	1,132	-	1,132	462
		<u>365,525</u>	<u>34,025</u>	<u>399,550</u>	<u>242,406</u>
EXPENDITURE ON:					
Charitable activities:	7				
Charitable Activity		(323,721)	(24,667)	(348,388)	(215,914)
NET INCOME		<u>41,804</u>	<u>9,358</u>	<u>51,162</u>	<u>26,492</u>
Transfers between funds	17	-	-	-	-
NET MOVEMENT IN FUNDS		<u>41,804</u>	<u>9,358</u>	<u>51,162</u>	<u>26,492</u>
RECONCILIATION OF FUNDS:					
Total funds brought forward		<u>33,120</u>	<u>12,720</u>	<u>45,840</u>	<u>19,348</u>
TOTAL FUNDS CARRIED FORWARD	17	<u><u>74,924</u></u>	<u><u>22,078</u></u>	<u><u>97,002</u></u>	<u><u>45,840</u></u>

The notes on pages 10 to 18 form part of these financial statements.

**Mind Over Mountains
Statement of Financial Position
For The Year Ended 31 May 2025**

	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
FIXED ASSETS	13	-	-	-	-
CURRENT ASSETS					
Debtors	14	14,934	-	14,934	17,230
Cash at bank and in hand		92,519	50,419	142,938	57,006
		107,453	50,419	157,872	74,236
Creditors: Amounts Falling Due Within One Year	15	(32,529)	(28,341)	(60,870)	(28,396)
NET CURRENT ASSETS (LIABILITIES)		74,924	22,078	97,002	45,840
TOTAL ASSETS LESS CURRENT LIABILITIES		74,924	22,078	97,002	45,840
NET ASSETS		74,924	22,078	97,002	45,840
FUNDS OF THE CHARITY					
Restricted Funds				22,078	12,720
Unrestricted Funds				74,924	33,120
TOTAL FUNDS	17			97,002	45,840

On behalf of the board



Mr W Howarth
Trustee
10th November 2025

The notes on pages 10 to 18 form part of these financial statements.

Mind Over Mountains
Notes to the Financial Statements (continued)
for the Year Ended 31 May 2025

1. General Information

Mind Over Mountains is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1190883. The principal address is 32 High Street, Wendover, HP22 6EA.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

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

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

2.2. Going Concern Disclosure

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

2.3. Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

2.4. Incoming Resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

2.5. Resources Expended

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

2.6. Tangible Fixed Assets and Depreciation

Tangible fixed assets costing more than £100 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Plant & Machinery - Over 3 years

2.7. Cash and Cash Equivalents

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

2.8. Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

2.9. Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Mind Over Mountains
Notes to the Financial Statements (continued)
for the Year Ended 31 May 2025

2.10. Grants and Donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

3. Income from Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £
Donations and gifts	279,125	-	279,125
Grants	37,000	34,025	71,025
	<u>316,125</u>	<u>34,025</u>	<u>350,150</u>

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £
Donations and gifts	89,326	-	89,326
Grants	45,507	31,530	77,037
	<u>134,833</u>	<u>31,530</u>	<u>166,363</u>

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

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £
The Waterloo Foundation	20,000	-	20,000
Ramble Worldwide Outdoor Trust	10,000	-	10,000
David & Ruth Family Charitable Trust	-	2,025	2,025
The Clare Foundation	7,000	-	7,000
Nineveh Trust	-	2,500	2,500
The National lottery	-	20,000	20,000
Buckinghamshire Community Foundation	-	7,000	7,000
Chapman Charitable Trust	-	2,000	2,000
YHA England & Wales	-	500	500
	<u>37,000</u>	<u>34,025</u>	<u>71,025</u>

Mind Over Mountains
Notes to the Financial Statements (continued)
for the Year Ended 31 May 2025

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £
Big Give Trust	12,507	-	12,507
The Stockwell / Cliffe Charitable Trust	2,000	-	2,000
The Roger And Jean Jefcoate Trust	6,000	-	6,000
The Lennox Hannay Charitable Trust	5,000	-	5,000
The Waterloo Foundation	20,000	-	20,000
Ramblers Holidays Charitable Trust	-	10,000	10,000
Friends of the Lake District	-	3,680	3,680
St. James's Place Charitable Foundation	-	2,500	2,500
Derbyshire Mind	-	5,000	5,000
Outdoor Citizens	-	2,400	2,400
Cumbria Community Foundation	-	4,950	4,950
Alpkit Foundation	-	500	500
Foundation Derbyshire - Jane Gerard-Pearse	-	2,500	2,500
	<u>45,507</u>	<u>31,530</u>	<u>77,037</u>

4. Income from Other Trading Activities

	2025 Unrestricted funds £	2024 Unrestricted funds £
Income from Merchandise	<u>1,084</u>	<u>-</u>

5. Investment Income

	2025 Unrestricted funds £	2024 Unrestricted funds £
Bank interest receivable	<u>1,132</u>	<u>462</u>

6. Net Income/(Expenditure)

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

	2025 £	2024 £
Depreciation of tangible fixed assets - owned	-	15
Depreciation of tangible fixed assets - finance leases and hire purchase contracts	<u>-</u>	<u>68</u>

Mind Over Mountains
Notes to the Financial Statements (continued)
for the Year Ended 31 May 2025

7. Analysis of Expenditure

	Activities undertaken directly	Support costs (see note 8)	2025 Total
	£	£	£
Charitable Activity	108,871	239,517	348,388

	Activities undertaken directly	Support costs (see note 8)	2024 Total
	£	£	£
Charitable Activity	67,919	147,995	215,914

8. Support Costs

	2025 Charitable Activity	2024 Charitable Activity
	£	£
Employee costs:		
Wages and salaries	99,913	77,789
Employers NI	4,845	3,116
Employers pensions - defined benefits scheme	2,540	2,334
Staff training	750	180
Core team subcontractor costs	93,758	47,706
Travel expenses	3,573	2,272
General administration:		
Computer software, consumables and maintenance	6,421	634
Insurance	1,425	1,159
Postage	383	-
Advertising and marketing costs	2,870	4,602
Telecommunications and data costs	251	-
Fundraising – Staging Events	12,479	-
Legal fees	2,400	-
Subscriptions	1,025	1,612
Fundraising and Merchandise Costs	1,028	4,491
Payroll fees	478	384
Bank charges	883	69
Other Office Costs	-	604
Depreciation	-	83
Sundry expenses	607	-
Governance costs:		
Independent examiner's fees	1,728	960
Accountancy fees	2,160	-
	<u>239,517</u>	<u>147,995</u>

Mind Over Mountains
Notes to the Financial Statements (continued)
for the Year Ended 31 May 2025

9. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	1,728	960
Other financial services	2,160	-
	<u>3,888</u>	<u>960</u>

10. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	99,913	77,789
Social security costs	4,845	3,116
Other pension costs (defined contribution)	2,540	2,334
	<u>107,298</u>	<u>83,239</u>

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

11. Average Number of Employees

Average number of employees during the year was: 3 (2024: 2)

12. Comparatives for the statement of financial activities

	Notes	Unrestricted funds	Restricted funds	2024 Total funds
		£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	134,833	31,530	166,363
Charitable activities:				
Income from Activities		75,581	-	75,581
Investments	5	462	-	462
		<u>210,876</u>	<u>31,530</u>	<u>242,406</u>
EXPENDITURE ON:				
Charitable activities:	7			
Charitable Activity		<u>(198,101)</u>	<u>(17,813)</u>	<u>(215,914)</u>
NET INCOME		12,775	13,717	26,492
Transfers between funds	17	<u>11,648</u>	<u>(11,648)</u>	<u>-</u>
NET MOVEMENT IN FUNDS		24,423	2,069	26,492
RECONCILIATION OF FUNDS:				
Total funds brought forward		8,697	10,651	19,348
TOTAL FUNDS CARRIED FORWARD	17	<u>33,120</u>	<u>12,720</u>	<u>45,840</u>

Mind Over Mountains
Notes to the Financial Statements (continued)
for the Year Ended 31 May 2025

13. Tangible Assets

**Plant &
Machinery**
£

Cost

As at 1 June 2024	404
As at 31 May 2025	<u>404</u>

Depreciation

As at 1 June 2024	404
As at 31 May 2025	<u>404</u>

Net Book Value

As at 31 May 2025	<u><u>-</u></u>
As at 1 June 2024	<u><u>-</u></u>

14. Debtors

	2025	2024
	£	£

Due within one year

Trade debtors	4,881	-
Prepayments and accrued income	7,702	17,230
Other debtors	2,351	-
	<u>14,934</u>	<u>17,230</u>

15. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£

Other creditors	-	9,260
Taxation and social security	1,773	-
Accruals and deferred income	59,097	19,136
	<u>60,870</u>	<u>28,396</u>

16. Deferred Income

Deferred income movements in the year were as follows:

	2025	2024
	£	£

Balance at the start of the period	11,030	21,460
Income deferred in the current period	46,248	11,030
Amounts released in income from previous periods	(11,030)	(21,460)
	<u>46,248</u>	<u>11,030</u>

Deferred income relates to event booking fees received in advance.

Mind Over Mountains
Notes to the Financial Statements (continued)
for the Year Ended 31 May 2025

17. Movement in Funds

	As at 1 June 2024	Income	Expenditure	As at 31 May 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	33,120	365,525	(323,721)	74,924
Restricted funds				
Active Cheshire	196	-	-	196
Friends of the Lake District	724	-	(724)	-
St James's Place Capital Fund	1,307	-	(1,307)	-
Derbyshire Mind	2,543	-	(2,543)	-
Cumbria Community Foundation	4,950	-	(4,607)	343
Alpkit Foundation	500	-	(500)	-
Foundation Derbyshire	2,500	-	(2,500)	-
Award 4 All Wales	-	20,000	(4,393)	15,607
Chapman Charitable Trust	-	2,000	(2,000)	-
King Cullimore Charitable Trust	-	7,000	(2,497)	4,503
Nineveh Trust	-	2,500	(1,071)	1,429
Outdoor Citizens - Keswick 2024	-	500	(500)	-
Regional Partnership Leads	-	2,025	(2,025)	-
Total restricted funds	<u>12,720</u>	<u>34,025</u>	<u>(24,667)</u>	<u>22,078</u>
Total funds	<u><u>45,840</u></u>	<u><u>399,550</u></u>	<u><u>(348,388)</u></u>	<u><u>97,002</u></u>

Mind Over Mountains
Notes to the Financial Statements (continued)
for the Year Ended 31 May 2025

	As at 1 June 2023 £	Income £	Expenditure £	Transfers £	As at 31 May 2024 £
Unrestricted funds					
General:					
General unrestricted fund	8,697	210,876	(198,101)	11,648	33,120
Restricted funds					
Active Cheshire	916	-	-	(720)	196
Friends of the Lake District	-	3,680	(2,956)	-	724
St James's Place Capital Fund	-	2,500	-	(1,193)	1,307
Derbyshire Mind	-	5,000	(2,457)	-	2,543
Cumbria Community Foundation	-	4,950	-	-	4,950
Alpkit Foundation	-	500	-	-	500
Foundation Derbyshire	-	2,500	-	-	2,500
Outdoor Citizens	-	2,400	(2,400)	-	-
Ramblers Holidays CT	-	10,000	(10,000)	-	-
Big Give	9,735	-	-	(9,735)	-
Total restricted funds	<u>10,651</u>	<u>31,530</u>	<u>(17,813)</u>	<u>(11,648)</u>	<u>12,720</u>
Total funds	<u>19,348</u>	<u>242,406</u>	<u>(215,914)</u>	<u>-</u>	<u>45,840</u>

Restricted Funds

Fund Name	Purpose of restriction
Active Cheshire	To fund bursary places for people from Cheshire to attend our events.
Friends of Lake District	Towards open wellbeing walks in the Lake District
St Jame's Place Capital Fund	Bursary places on retreats and walks. The transfer relates to funding activities provided by the charity.
Derbyshire Mind	Open wellbeing walks in the Peak District.
Outdoor Citizens	Towards email and video follow-on resources for retreat and walk participants.
Cumbria Community Foundation	Towards accessible wellbeing walks for communities in NW Cumbria.
Alpkit Foundation	Open wellbeing walks in the Lake District.
Foundation Derbyshire	Open wellbeing walks in the Peak District.
Award 4 All Wales	Open wellbeing walks in Wales.
Chapman Charitable Trust	Open wellbeing walks generally.
King Cullimore Charitable Trust	Open wellbeing walks in the Chilterns.
Nineveh Trust	Open wellbeing walks in the Lake District.
Regional Partnership Leads	Funding for partnership leads in Wales, North, Midlands, South-East England.

Mind Over Mountains
Notes to the Financial Statements (continued)
for the Year Ended 31 May 2025

18. Related Party Disclosures

Remuneration and benefits received by key management personnel

Key management personnel received compensation of £58,800 (2024: £64,737)

Trustee expenses

During the year one trustee was paid a total of £624 in respect of travel (2024: £513).

MIND OVER MOUNTAINS

England & Wales - Charity number 1190883

Accounts

Mind over Mountains

Charity number 1190883

Annual Report and Financial Statements for the year ended 31 May 2024



Mind over Mountains

**Annual Report and Financial Statements
for the year ended 31 May 2024**

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Statement of financial activities	8
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Prepared by West Yorkshire Community Accountancy Service CIO

Mind over Mountains

Trustees' report for the year ended 31 May 2024

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Caroline White	Chair	
Alison Smith	Treasurer	Resigned 31 May 2024
Alexander Staniforth		
Nicholas Liley		Resigned 20 November 2023
Claire Houghton		
Giles Thurston		
Beth Thomas		
Katie Smith		Appointed 20 November 2023
John Whitehead		Appointed 20 November 2023
Abiola Aderibigbe		Appointed 20 November 2023
William Howarth		Appointed 20 November 2023

Chief Executive Ian Sansbury

Charity number 1190883 Registered in England and Wales

Registered and principal address	Bankers
96 Bryants Acre	NatWest
Wendover	10 Elephant Yard
Aylesbury	Kendal
Buckinghamshire	Cumbria
HP22 6LA	LA9 4LZ

Independent examiner

E J Beverley FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) foundation formed on 17 August 2020 and is governed by a constitution as amended on 12 July 2024.

Method of recruitment and appointment of trustees

The trustees of the charity are recruited following open advertising and appointed by the trustees at a duly convened meeting. All trustees are appointed for a three-year term renewable to a maximum of nine years.

Mind over Mountains

Trustees' report (continued) for the year ended 31 May 2024

Objectives and activities

The charity's objects

The relief of persons suffering with mental health issues, in particular by the provision of counselling and mindfulness activities, including accredited activities and support in outdoor environments.

The charity's main activities

The purpose, vision and values of the charity are as follows:

Purpose

Mind Over Mountains is an ambitious and innovative mental health charity that enables people to thrive through therapeutic outdoor experiences.

We enable people to restore and sustain their mental health and wellbeing through a highly integrated practice that brings together walking in nature, mindfulness, and professional coaching and counselling.

Vision

Our vision is for the UK to be a nation in which everyone recognises the power of therapeutic outdoor experiences in restoring and maintaining good mental health and well-being. We want nature- and activity-based mental health interventions to be the norm, commissioned and prescribed by the NHS, and accessible to all.

Our intention is for Mind Over Mountains to play a leading role in achieving that change, delivering our own outstanding and highly accessible programmes at scale across the UK, but also working in partnership to demonstrate and advocate for the benefits of nature-based therapies.

Values

We are:

Compassionate: We offer compassion unconditionally, to all people and to our environment. We are active advocates for nature.

Empowering: We enable people to find their own path to wellbeing. We never seek to impose our own perspectives or beliefs and we seek to include everyone.

Adventurous: Adventure is in our nature. We meet people where they are on their journey and seek to support them into adventures appropriate to their own needs and abilities.

Committed: We are committed to making a positive and lasting impact on society. We seek the ambitious legacy of better mental health for all.

Evidence-Based: We are committed to evaluating and demonstrating what works - and equally what doesn't.

Collaborative: We know that we can deliver change and impact better in partnership than on our own.

Public benefit statement

In setting our objectives and planning our activities, the trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of health or the saving of lives. The charity is committed to ensuring that the programmes it delivers:

Improve the mental health and wellbeing of anyone who feels in need of support, particularly those who are unable to obtain such support elsewhere.

Reduce dependency on other forms of support by improving resilience.

Help transform the lives of individuals through promoting not only mental wellbeing but also enjoyment of our outdoor spaces and hence physical wellbeing.

The charity publishes its impact data annually, most recently in our Strategy & Impact Report, which is available on our website. In our 2023 customer survey, 91% of respondents reported a lasting mental health benefit from our events and our net promoter score was an outstanding +87.

Mind over Mountains

Trustees' report (continued) for the year ended 31 May 2024

Achievements and performance

The Board took a decision to appoint Mind Over Mountains first Chief Executive in 2022 and Ian Sansbury joined the charity as CEO in February 2023. With a new Chief Executive and a strong core team together with volunteers, the year ended 31st May 2024 has been one of significant growth and development across all areas of the charity's activity, with encouraging growth in our events, participants and income. The charity delivered a very encouraging surplus of £26,492 on income of £242,406.

During the year, we delivered 28 events, for 312 participants:

Open Retreats and Wellbeing Walks

- Eight open wellbeing walks attended by 66 participants. During the past year, we have focused our open wellbeing walks on the Lake District and the Peak District, working with social prescribers and local mental health charities to ensure that we are reaching the people who most need our support. From the beginning of 2024, we were able to deliver these walks at no charge to participants, thanks to the generous support of a number of funders, including Friends of the Lake District, the Alpkit Foundation, Derbyshire Mind and Foundation Derbyshire.
- Five open retreats, two in Dartmoor, and one each in Llangollen, the Peak District and the Lake District, attended by 68 participants, of which 42 were bursary places. We are deeply grateful to Ramble Worldwide Outdoor Trust and St James's Place Charitable Foundation for their generous funding of our bursary programme, which has grown significantly over the year.

Commissioned Retreats and Wellbeing Walks

- Three retreats for the College of Paramedics in Eryri, attended by 29 participants.
- Two retreats for Cambridgeshire Constabulary in Eryri, attended by 30 participants.
- A retreat for young asylum seekers from the Future Leaders Programme, attended by 15 participants.
- Five wellbeing walks across Wales for the Welsh Ambulance Service, attended by 34 participants.
- A wellbeing walk in the Chilterns for the Hertfordshire Constabulary, attended by 15 participants.

Challenge Walks

- A Surrey 3 Peaks fundraising challenge for Samsung, attended by 25 participants.
- Two 'Step Out Challenge' fundraising walks in the Peak District and Lake District, attended by 11 and 19 participants respectively.

Mind over Mountains

Trustees' report (continued) for the year ended 31 May 2024

Other Developments

The charity has developed in a variety of different ways, beyond the delivery of these important programmes for our participants:

- The charity won the National Outdoor Expo's Charity Initiative of the Year and was runner-up in Head Outside's Ways to Wellbeing Award. Our corporate founding patron, Westgrove Group, won the British Security Industry Association's Mental Wellbeing Initiative Award for their partnership work with us.
- The charity has continued its partnership with the University of Central Lancashire and co-hosted two NatureMind conferences in June 2023 and June 2024. We are working with UCLan on an Evidence Base Review that will articulate the academic evidence that underpins our approach.
- Significant improvements have been made to the charity's marketing and fundraising platforms, with a new website and CRM and significant improvements to our booking process and user experience.
- The charity has documented and published a theory of change, which sets out the outcomes we achieve and the linkages between them.
- The charity's outcome measurement framework has been significantly enhanced, incorporating the highly respected Warwick-Edinburgh Mental Wellbeing Scale (WEMWBS) and other key outcomes from our theory of change. The new framework is performing well and is already yielding valuable outcome data.
- The charity has launched its Project 500 campaign, through which we plan to raise £0.5m by June 2025 to significantly grow our scale of activity.
- We have grown the size of the team, adding marketing and administrative capacity and recruiting a number of highly skilled volunteers who are supporting us with Research, PR, marketing, CRM, finance and administrative functions.

3 Year Strategy

The charity published its Strategy & Impact Report early in 2024, and which is available on our website. This report incorporates our rearticulated purpose, vision and values that are included earlier in this report, together with outcome data from 2023. Most notably, however, it outlines our 3 Year Strategy that will take the charity through to the end of 2026. This strategy comprises six individual areas of focus as follows:

- **Continuing to grow our public and commissioned programmes:** expanding our geographical areas of activity and delivering our programmes to an increasing number of organisations, across blue light emergency services and the NHS.
- **Working hard to reach those who most need our support:** through referrals by social prescribers and other local agencies, reaching underrepresented groups, encouraging more men to participate in our events and piloting programmes for university students.
- **Improving access to our programmes and to the outdoors:** by breaking down the barriers to participation (which include time, fitness, location, transport and equipment).
- **Sustaining our impact:** by moving our focus from individual events to programmes.
- **Demonstrating impact and driving systemic change:** continuing to demonstrate what works (and what doesn't) and working with academic and charity partners to articulate and campaign for change in mental health provision in the UK.
- **Sustaining and growing the core:** enabling the charity to grow successfully and sustainably through effective fundraising and judicious investment in our people and systems.

Mind over Mountains

Trustees' report (continued) for the year ended 31 May 2024

Financial review

The net income for the year was £26,492, including net income of £24,423 on unrestricted funds and net income of £2,069 on restricted funds.

The charity's income of £242,406 was £151,130 (166%) higher than the previous year, with increases from programme activities, grants (both restricted and unrestricted) and donations (including corporate donations and sponsored fundraising challenges by our supporters).

Total expenditure of £215,914 was £103,987 (93%) up on the previous year, driven primarily by the cost of the retreats and walks we delivered (in line with income) and increases in salaries and core team contractor costs as the charity has grown.

The trustees are pleased to report a £26,492 surplus, £2,571 (10%) above the budget for the year, set to restore financial sustainability following the £20,651 deficit in the previous year.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £33,120.

The trustees agreed a reserves policy in March 2023, to maintain a level of unrestricted reserves of between 2 and 4 months of budgeted operating expenditure. At the year-end, the charity's unrestricted reserves represented just under 3 months of 2023/24 budgeted operating costs. The trustees are increasingly confident in the charity's ability to operate within its agreed level of reserves.

The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved, and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

Approved by the board of trustees on 29/08/2024

William Howarth (Trustee)

Mind over Mountains

Independent examiner's report to the trustees of Mind over Mountains

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 May 2024, which are set out on pages 8 to 14.

Responsibilities and basis of report

As the charity trustees of the CIO 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 CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the 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 charity as required by section 130 of the Charities Act;
- 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.

E J Beverley FCCA

03/09/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Mind over Mountains
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 May 2024

	Notes	2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
Income from:					
Grants	(2)	45,507	31,530	77,037	10,907
Donations		89,326	-	89,326	46,355
Income from activities		75,581	-	75,581	31,804
Other income		462	-	462	2,210
Total income		<u>210,876</u>	<u>31,530</u>	<u>242,406</u>	<u>91,276</u>
Expenditure on:					
Salaries	(3)	82,019	1,220	83,239	34,484
Payroll charges		384	-	384	213
Advertising and marketing		4,602	-	4,602	4,420
Travelling		10,648	987	11,635	7,223
Subcontractor costs for activities		23,490	14,759	38,249	19,089
Core team subcontractor costs		46,859	847	47,706	32,527
Insurance		1,159	-	1,159	650
Web hosting		634	-	634	712
Meals		4,363	-	4,363	1,456
Accommodation		15,944	-	15,944	5,738
Bank charges		69	-	69	53
Accountancy		-	-	-	1,684
Independent examination		960	-	960	777
Subscriptions		1,612	-	1,612	1,659
Depreciation		83	-	83	122
Office costs		604	-	604	1,120
Fundraising and Merchandise costs		4,491	-	4,491	-
Staff training		180	-	180	-
Total expenditure		<u>198,101</u>	<u>17,813</u>	<u>215,914</u>	<u>111,927</u>
Net income / (expenditure)		<u>12,775</u>	<u>13,717</u>	<u>26,492</u>	<u>(20,651)</u>
Transfers between funds		<u>11,648</u>	<u>(11,648)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>24,423</u>	<u>2,069</u>	<u>26,492</u>	<u>(20,651)</u>
Fund balances brought forward		<u>8,697</u>	<u>10,651</u>	<u>19,348</u>	<u>39,999</u>
Fund balances carried forward	(4)	<u>33,120</u>	<u>12,720</u>	<u>45,840</u>	<u>19,348</u>

All incoming resources and resources expended derive from continuing activities.

Mind over Mountains
Balance sheet
as at 31 May 2024

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) -	-	-	83
Total fixed assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>83</u>
Current assets				
Debtors and prepayments	(6) 16,163	1,067	17,230	24,289
Cash at bank	45,353	11,653	57,006	27,420
Total current assets	<u>61,516</u>	<u>12,720</u>	<u>74,236</u>	<u>51,709</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(7) 28,396	-	28,396	32,444
Total current liabilities	<u>28,396</u>	<u>-</u>	<u>28,396</u>	<u>32,444</u>
Net current assets / (liabilities)	<u>33,120</u>	<u>12,720</u>	<u>45,840</u>	<u>19,265</u>
Net assets	<u>33,120</u>	<u>12,720</u>	<u>45,840</u>	<u>19,348</u>
Funds				
Unrestricted funds	33,120	-	33,120	8,697
Restricted funds	-	12,720	12,720	10,651
Total funds	<u>33,120</u>	<u>12,720</u>	<u>45,840</u>	<u>19,348</u>

The financial statements were approved by the board of trustees on 29/08/2024

William Howarth (Trustee)

Mind over Mountains

Notes to the accounts

for the year ended 31 May 2024

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice:

Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

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

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £100 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Project and office equipment: over 3 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

Mind over Mountains
Notes to the accounts continued
for the year ended 31 May 2024

2 Grants	2024	2024	2024	2023
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Big Give Trust	12,507	-	12,507	10,407
Postcode Neighbourhood Trust	-	-	-	500
The Stockwell / Cliffe Charitable Trust	2,000	-	2,000	-
The Roger And Jean Jefcoate Trust	6,000	-	6,000	-
The Lennox Hannay Charitable Trust	5,000	-	5,000	-
The Waterloo Foundation	20,000	-	20,000	-
Ramblers Holidays Charitable Trust	-	10,000	10,000	-
Friends of the Lake District	-	3,680	3,680	-
St. James's Place Charitable Foundation	-	2,500	2,500	-
Derbyshire Mind	-	5,000	5,000	-
Outdoor Citizens	-	2,400	2,400	-
Cumbria Community Foundation	-	4,950	4,950	-
Alpkit Foundation	-	500	500	-
Foundation Derbyshire - Jane Gerard-Pearse	-	2,500	2,500	-
	<u>45,507</u>	<u>31,530</u>	<u>77,037</u>	<u>10,907</u>

3 Staff costs and numbers	2024	2023
	£	£
Gross salaries	77,789	33,679
Social security costs	8,225	2,746
Employment allowance	(5,109)	(2,746)
Pensions	2,334	805
	<u>83,239</u>	<u>34,484</u>

The average number of employees during the year was 2, being an average of 1.5 full time equivalent (2023: 1.3, 0.9 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2024	2023
	£	£
Costs of the scheme to the charity for the year	2,334	805

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Active Cheshire	916	-	-	(720)	196
Big Give	9,735	-	-	(9,735)	-
Friends of the Lake District	-	3,680	2,956	-	724
St James's Place Capital Fund	-	2,500	-	(1,193)	1,307
Derbyshire Mind	-	5,000	2,457	-	2,543
Outdoor Citizens	-	2,400	2,400	-	-
Cumbria Community Foundation	-	4,950	-	-	4,950
Alpkit Foundation	-	500	-	-	500
Foundation Derbyshire	-	2,500	-	-	2,500
Ramblers Holidays CT	-	10,000	10,000	-	-
	<u>10,651</u>	<u>31,530</u>	<u>17,813</u>	<u>(11,648)</u>	<u>12,720</u>

Mind over Mountains

Notes to the accounts continued

for the year ended 31 May 2024

4 Restricted funds (continued)

Fund name	Purpose of restriction
Active Cheshire	To fund bursary places for people from Cheshire to attend our events. The transfer relates to funding activities provided by the charity.
Big Give	Towards retreats and wellbeing walks. The transfer relates to unrestricting the funds in line with Big Give guidance.
Friends of the Lake District	Towards open wellbeing walks in the Lake District
St James's Place Capital Fund	Bursary places on retreats and walks. The transfer relates to funding activities provided by the charity.
Derbyshire Mind	Open wellbeing walks in the Peak District.
Outdoor Citizens	Towards email and video follow-on resources for retreat and walk participants.
Cumbria Community Foundation	Towards accessible wellbeing walks for communities in NW Cumbria.
Alpkit Foundation	Open wellbeing walks in the Lake District.
Foundation Derbyshire	Open wellbeing walks in the Peak District.
Ramblers Holidays CT	To fund bursaries for disadvantaged people to attend well-being walks and/or retreats

5 Tangible assets

	Office equipment	Total
<u>Cost</u>	£	£
At 1 June 2023	250	250
Additions	-	-
At 31 May 2024	<u>250</u>	<u>250</u>
 <u>Depreciation</u>		
At 1 June 2023	167	167
Charge for year	83	83
At 31 May 2024	<u>250</u>	<u>250</u>
 <u>Net book value</u>		
At 31 May 2024	<u>-</u>	<u>-</u>
At 31 May 2023	<u>83</u>	<u>83</u>

6 Debtors and prepayments

	2024	2023
	£	£
Debtors	-	6,000
Prepayments	3,663	8,675
Accrued income	13,567	9,614
	<u>17,230</u>	<u>24,289</u>

7 Creditors and accruals

	2024	2023
	£	£
Creditors	-	4,359
Accruals	8,106	6,625
Deferred income (see note below for analysis)	11,030	21,460
Other creditors	9,260	-
	<u>28,396</u>	<u>32,444</u>

Mind over Mountains
Notes to the accounts continued
for the year ended 31 May 2024

8 Deferred income	Deferred to next year	Released from last year
	£	£
Event booking fees	11,030	21,460
	<u>11,030</u>	<u>21,460</u>

Item name	Reason for deferral
Event booking fees	Event booking fees received in advance.

9 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee expenses

During the year 1 trustees was paid a total of £513 in respect of travel (previous year: £null).

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £64,737 (previous year (part of year only): £17,841).

Mind over Mountains
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 31 May 2024

	2024	2023	2024	2023	2024	2023
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants	45,507	500	31,530	10,407	77,037	10,907
Donations	89,326	46,355	-	-	89,326	46,355
Income from activities	75,581	31,804	-	-	75,581	31,804
Other income	462	2,210	-	-	462	2,210
Total income	210,876	80,869	31,530	10,407	242,406	91,276
Expenditure						
Salaries	82,019	34,484	1,220	-	83,239	34,484
Payroll charges	384	213	-	-	384	213
Advertising and marketing	4,602	4,420	-	-	4,602	4,420
Travelling	10,648	6,341	987	882	11,635	7,223
Subcontractor costs for activities	23,490	19,089	14,759	-	38,249	19,089
Core team subcontractor costs	46,859	32,527	847	-	47,706	32,527
Insurance	1,159	650	-	-	1,159	650
Web hosting	634	712	-	-	634	712
Meals	4,363	1,456	-	-	4,363	1,456
Accommodation	15,944	5,738	-	-	15,944	5,738
Bank charges	69	53	-	-	69	53
Accountancy	-	1,684	-	-	-	1,684
Independent examination	960	777	-	-	960	777
Subscriptions	1,612	1,659	-	-	1,612	1,659
Depreciation	83	122	-	-	83	122
Office costs	604	1,120	-	-	604	1,120
Fundraising and Merchandise costs	4,491	-	-	-	4,491	-
Staff training	180	-	-	-	180	-
Total expenditure	198,101	111,045	17,813	882	215,914	111,927
Net income / (expenditure)	12,775	(30,176)	13,717	9,525	26,492	(20,651)
Transfers between funds	11,648	127	(11,648)	(127)	-	-
Net movement in funds	24,423	(30,049)	2,069	9,398	26,492	(20,651)
Fund balances brought forward	8,697	38,746	10,651	1,253	19,348	39,999
Fund balances carried forward	33,120	8,697	12,720	10,651	45,840	19,348

MIND OVER MOUNTAINS

England & Wales - Charity number 1190883

Accounts

Mind over Mountains

Charity number 1190883

Annual Report and Financial Statements for the year ended 31 May 2023



Mind over Mountains

**Annual Report and Financial Statements
for the year ended 31 May 2023**

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Prepared by West Yorkshire Community Accountancy Service CIO

Mind over Mountains

Trustees' report for the year ended 31 May 2023

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Caroline White	Chair	
Alison Smith	Treasurer	
Christopher Spray		Resigned 29 March 2023
Alexander Staniforth		
Nicholas Liley		Resigned 20 November 2023
Barry Heald		Resigned 22 March 2023
Claire Houghton		
Giles Thurston		
Beth Thomas		
Katie Smith		Appointed 20 November 2023
John Whitehead		Appointed 20 November 2023
Abiola Aderibigbe		Appointed 20 November 2023
William Howarth		Appointed 20 November 2023

Chief Executive Ian Sansbury

Charity number 1190883 Registered in England and Wales

Registered and principal address	Bankers
96 Bryants Acre	NatWest
Wendover	10 Elephant Yard
Aylesbury	Kendal
Buckinghamshire	Cumbria
HP22 6LA	LA9 4LZ

Independent examiner

E J Beverley FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) foundation formed on 17 August 2020 and is governed by a constitution.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the trustees at a duly convened meeting.

Mind over Mountains

Trustees' report (continued) for the year ended 31 May 2023

Objectives and activities

The charity's objects

The relief of persons suffering with mental health issues, in particular by the provision of counselling and mindfulness activities, including accredited activities and support in outdoor environments.

The charity's main activities

In the course of the last year, the charity has rearticulated its purpose, vision and core values, as follows:

Purpose

Mind Over Mountains is an ambitious and innovative mental health charity that enables people to thrive through therapeutic outdoor experiences.

We enable people to restore and sustain their mental health and wellbeing through a highly integrated practice that brings together walking in nature, mindfulness, and professional coaching and counselling.

Vision

Our vision is for the UK to be a nation in which everyone recognises the power of therapeutic outdoor experiences in restoring and maintaining good mental health and well-being. We want nature- and activity-based mental health interventions to be the norm, commissioned and prescribed by the NHS, and accessible to all.

Our intention is for Mind Over Mountains to play a leading role in achieving that change, delivering our own outstanding and highly accessible programmes at scale across the UK, but also working in partnership to demonstrate and advocate for the benefits of nature-based therapies.

Values

We are:

Compassionate: We offer compassion unconditionally, to all people and to our environment. We are active advocates for nature.

Empowering: We enable people to find their own path to wellbeing. We never seek to impose our own perspectives or beliefs and we seek to include everyone.

Adventurous: Adventure is in our nature. We meet people where they are and seek to support them into adventures appropriate to their own needs and abilities.

Committed: We are committed to making a positive and lasting impact on society. We seek the ambitious legacy of better mental health for all.

Evidence-Based: We are committed to evaluating and demonstrating what works - and equally what doesn't.

Collaborative: We know that we can deliver change and impact better in partnership than on our own.

Public benefit statement

In setting our objectives and planning our activities, the trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of health or the saving of lives. The charity is committed to ensuring that the programmes it delivers:

Improve the mental health and wellbeing of anyone who feels in need of support, particularly those who are unable to obtain such support elsewhere.

Reduce dependency on other forms of support by improving resilience.

Help transform the lives of individuals through promoting not only mental wellbeing but also enjoyment of our outdoor spaces and hence physical wellbeing.

Mind over Mountains

Trustees' report (continued) for the year ended 31 May 2023

Achievements and performance

The year ended 31st May 2023 has been one of significant transition for the charity, with the recruitment of our first Chief Executive, Ian Sansbury, and our founders, Alex Staniforth and Chris Spray, stepping back from their operational duties. Ian joined Mind Over Mountains in February 2023 after an extensive recruitment process. The trustees are incredibly grateful to Alex and Chris for the energy they have dedicated to founding and growing Mind Over Mountains, and for their continuing support for the charity.

Despite this significant transition, the charity was still able to deliver an encouraging number of retreats and wellbeing walks during the year, creating a strong base for future growth.

Open Retreats and Wellbeing Walks

Nine wellbeing walks across the Mendip Hills, Peak District, Brecon Beacons and Chiltern Hills, attended by 79 participants, of which 11 were bursary places.

Three open retreats, in Eryri (Snowdonia), the Lake District and North Wales, attended by 48 participants, of which 16 were bursary places.

Commissioned Retreats and Wellbeing Walks

A retreat for the College of Paramedics in the Peak District, attended by 10 colleagues.

Three wellbeing walks across Wales for the Welsh Ambulance Service, attended by 26 colleagues.

A wellbeing walk in the Peak District for the charity RED Together, attended by 15 colleagues.

A wellbeing walk in the Chiltern Hills for Neverbland, attended by 12 colleagues.

A wellbeing walk in the Surrey Hills for Anthem Consulting, attended by 3 colleagues.

Challenge Walks

Two 'Step Out Challenge' fundraising walks in the Peak District, attended by 10 and 11 participants respectively.

Financial review

The net expenditure for the year was £20,651, including net expenditure of £30,049 on unrestricted funds and net income of £9,398 on restricted funds after transfers.

The charity's growth plans for the year were delayed somewhat by the extensive recruitment process for our first Chief Executive. This had an impact on the number of events delivered in the year, and on our fundraising, which were both down compared to the previous year. The charity made a deficit for the year of £20,831, compared to a surplus of £14,673 in the prior year.

The charity has returned to profitability in 2023/24, with significantly higher event and fundraising activity. The trustees are confident in the charity's ability to grow successfully and sustainably in the coming years.

Plans for 2023/24

Since coming on board, our new Chief Executive has put an operating plan in place for 2023/24, with five key areas of focus:

- Refining and clarifying the Mind Over Mountains operating model

- Demonstrating impact

- Income generation

- Marketing and partnership building

- Developing the charity's infrastructure

The trustees are pleased to report significant progress against this operating plan and a very meaningful increase both in activity levels and fundraising during 2023. The charity will be publishing a three-year strategy early in 2024.

Mind over Mountains

Trustees' report (continued) for the year ended 31 May 2023

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £8,614.

The trustees agreed a reserves policy in March 2023, to maintain a level of unrestricted reserves of between 2 and 4 months of budgeted operating expenditure. At the year-end, the charity's unrestricted reserves were below this level but since then, through increased activity levels and successful fundraising, the charity's reserves have increased substantially. The trustees are increasingly confident in the charity's ability to operate within its agreed level of reserves.

The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved, and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

Approved by the board of trustees on 22/03/2024

Alison Smith (Trustee)

Mind over Mountains

Independent examiner's report to the trustees of Mind over Mountains

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 May 2023, which are set out on pages 7 to 13.

Responsibilities and basis of report

As the charity trustees of the CIO 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 CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

WYCAS conduct the bookkeeping and complete the independent examination for the charity.

The following criteria are met:

- 1) the independent examiner is a member of an approved body that has applied the FRC's Revised Ethical Standard;
- 2) there is documentary evidence in respect of the bookkeeping arrangements that the trustees were "informed management" and have made such judgements and decisions that are needed in relation to the presentation and disclosure of information in the financial statements;
- 3) the independent examiner was not the book-keeper nor does the examiner report directly to the book-keeper.

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 charity as required by section 130 of the Charities 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.

E J Beverley FCCA

26/03/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Mind over Mountains
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 May 2023

	Notes	2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
Income from:					
Grants	(2)	500	10,407	10,907	15,000
Sales		-	-	-	15,502
Donations		46,355	-	46,355	66,089
Income from activities		31,804	-	31,804	22,971
Other income		2,210	-	2,210	4,179
Total income		<u>80,869</u>	<u>10,407</u>	<u>91,276</u>	<u>123,741</u>
Expenditure on:					
Salaries	(3)	34,484	-	34,484	-
Payroll charges		213	-	213	-
Advertising		21,051	-	21,051	1,149
Travelling		6,341	882	7,223	9,074
Subcontractor costs		34,985	-	34,985	75,275
Licences and insurance		650	-	650	450
Web hosting		712	-	712	115
Meals		1,456	-	1,456	1,592
Accommodation		5,738	-	5,738	10,493
Bank charges		53	-	53	43
Accountancy		1,684	-	1,684	3,650
Independent examination		777	-	777	552
Subscriptions		1,659	-	1,659	1,951
Legal fees		-	-	-	450
Depreciation		122	-	122	135
Office costs		1,120	-	1,120	993
Materials and equipment		-	-	-	3,146
Total expenditure		<u>111,045</u>	<u>882</u>	<u>111,927</u>	<u>109,068</u>
Net income / (expenditure)		<u>(30,176)</u>	<u>9,525</u>	<u>(20,651)</u>	<u>14,673</u>
Transfers between funds		<u>127</u>	<u>(127)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(30,049)</u>	<u>9,398</u>	<u>(20,651)</u>	<u>14,673</u>
Fund balances brought forward		<u>38,746</u>	<u>1,253</u>	<u>39,999</u>	<u>25,326</u>
Fund balances carried forward	(4)	<u>8,697</u>	<u>10,651</u>	<u>19,348</u>	<u>39,999</u>

All incoming resources and resources expended derive from continuing activities.

Mind over Mountains
Balance sheet
as at 31 May 2023

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 83	-	83	205
Total fixed assets	<u>83</u>	<u>-</u>	<u>83</u>	<u>205</u>
Current assets				
Debtors and prepayments	(6) 15,524	8,765	24,289	1,674
Cash at bank and in hand	25,534	1,886	27,420	47,592
Total current assets	<u>41,058</u>	<u>10,651</u>	<u>51,709</u>	<u>49,266</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(7) 32,444	-	32,444	9,472
Total current liabilities	<u>32,444</u>	<u>-</u>	<u>32,444</u>	<u>9,472</u>
Net current assets	<u>8,614</u>	<u>10,651</u>	<u>19,265</u>	<u>39,794</u>
Net assets	<u>8,697</u>	<u>10,651</u>	<u>19,348</u>	<u>39,999</u>
Funds				
Unrestricted funds	8,697	-	8,697	38,746
Restricted funds	-	10,651	10,651	1,253
Total funds	<u>8,697</u>	<u>10,651</u>	<u>19,348</u>	<u>39,999</u>

The financial statements were approved by the board of trustees on 22/03/2024

Alison Smith (Trustee)

Mind over Mountains

Notes to the accounts

for the year ended 31 May 2023

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

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

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £100 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Project and office equipment: over 3 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

Mind over Mountains
Notes to the accounts continued
for the year ended 31 May 2023

2 Grants	2023	2023	2023	2022
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Big Give Trust	-	10,407	10,407	-
Postcode Neighbourhood Trust	500	-	500	-
The Waterloo Foundation	-	-	-	15,000
	<u>500</u>	<u>10,407</u>	<u>10,907</u>	<u>15,000</u>

3 Staff costs and numbers	2023	2022
	£	£
Gross salaries	33,679	-
Social security costs	2,746	-
Employment allowance	(2,746)	-
Pensions	805	-
	<u>34,484</u>	<u>-</u>

The average number of employees during the year was 1.3, being an average of 0.9 full time equivalent (2022: 0, 0 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2023	2022
	£	£
Costs of the scheme to the charity for the year	805	-

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Active Cheshire	1,253	-	210	(127)	916
Big Give Trust	-	10,407	672	-	9,735
	<u>1,253</u>	<u>10,407</u>	<u>882</u>	<u>(127)</u>	<u>10,651</u>

Fund name	Purpose of restriction
Active Cheshire	To fund bursary places for people from Cheshire to attend our events. Transfer relates to allocating costs to last years expenses not allocated to this fund.
Big Give Trust	Towards retreats and wellbeing walks.

Mind over Mountains
Notes to the accounts continued
for the year ended 31 May 2023

5 Tangible assets

	Office equipment	Total
	£	£
Cost		
At 1 June 2022	404	404
Additions	-	-
Disposals	(154)	(154)
At 31 May 2023	<u>250</u>	<u>250</u>
Depreciation		
At 1 June 2022	199	199
Depn reversed re. disposals	(115)	(115)
Charge for year	83	83
At 31 May 2023	<u>167</u>	<u>167</u>
Net book value		
At 31 May 2023	<u>83</u>	<u>83</u>
At 31 May 2022	<u>205</u>	<u>205</u>

6 Debtors and prepayments

	2023	2022
	£	£
Debtors	6,000	-
Prepayments	8,675	1,674
Accrued Income	9,614	-
	<u>24,289</u>	<u>1,674</u>

7 Creditors and accruals

	2023	2022
	£	£
Creditors	4,359	300
Accruals	6,625	8,711
Deferred income (see note below for analysis)	21,460	461
	<u>32,444</u>	<u>9,472</u>

8 Deferred income

	Deferred to next year	Released from last year
	£	£
Event booking fees	<u>21,460</u>	<u>461</u>
	<u>21,460</u>	<u>461</u>

Item name

Event booking fees

Reason for deferral

Event booking fees received in advance.

Mind over Mountains

Notes to the accounts continued

for the year ended 31 May 2023

9 Related party transactions

Trustee expenses

During the year trustees were not paid in respect of travel and other expenses (previous year: 2 trustees and £357).

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this year, however payments were made last year. Details are provided below.

Details of remuneration and benefits

		2023	2022
		£	£
Alexander Staniforth	Charity Commission	-	4,028
Christopher Spray	Charity Commission	-	3,013
		<u>-</u>	<u>7,041</u>

Reason for remuneration

The trustees were employed as subcontractors.

Legal authority for the payment

The legal authority for the payment is via a provision within the charity's governing document.

Mind over Mountains
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 31 May 2023

	2023	2022	2023	2022	2023	2022
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants	500	15,000	10,407	-	10,907	15,000
Sales	-	15,502	-	-	-	15,502
Donations	46,355	66,089	-	-	46,355	66,089
Income from activities	31,804	22,971	-	-	31,804	22,971
Other income	2,210	4,179	-	-	2,210	4,179
Total income	80,869	123,741	10,407	-	91,276	123,741
Expenditure						
Salaries	34,484	-	-	-	34,484	-
Payroll charges	213	-	-	-	213	-
Advertising	21,051	1,149	-	-	21,051	1,149
Travelling	6,341	6,386	882	2,688	7,223	9,074
Subcontractor costs	34,985	66,795	-	8,480	34,985	75,275
Licences and insurance	650	450	-	-	650	450
Web hosting	712	115	-	-	712	115
Meals	1,456	1,592	-	-	1,456	1,592
Accommodation	5,738	10,493	-	-	5,738	10,493
Bank charges	53	43	-	-	53	43
Accountancy	1,684	3,650	-	-	1,684	3,650
Independent examination	777	552	-	-	777	552
Subscriptions	1,659	1,951	-	-	1,659	1,951
Legal fees	-	450	-	-	-	450
Depreciation	122	135	-	-	122	135
Office costs	1,120	993	-	-	1,120	993
Materials and equipment	-	3,146	-	-	-	3,146
Total expenditure	111,045	97,900	882	11,168	111,927	109,068
Net income / (expenditure)	(30,176)	25,841	9,525	(11,168)	(20,651)	14,673
Transfers between funds	127	-	(127)	-	-	-
Net movement in funds	(30,049)	25,841	9,398	(11,168)	(20,651)	14,673
Fund balances brought forward	38,746	12,905	1,253	12,421	39,999	25,326
Fund balances carried forward	8,697	38,746	10,651	1,253	19,348	39,999

MIND OVER MOUNTAINS

England & Wales - Charity number 1190883

Accounts

Mind over Mountains

Charity number 1190883

Annual Report and Financial Statements for the year ended 31 May 2022



West Yorkshire Community Accounting Service

Mind over Mountains

Annual Report and Financial Statements for the year ended 31 May 2022

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Prepared by West Yorkshire Community Accountancy Service CIO

Mind over Mountains

Trustees' report for the year ended 31 May 2022

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Christopher Spray		
Alexander Staniforth		
Caroline White		
Nicholas Liley		
Barry Heald		
Alison Smith		
Claire Houghton		Appointed 1 January 2022
Giles Thurston		Appointed 1 January 2022
Beth Thomas		Appointed 1 January 2022
Charity number	1190883	Registered in England and Wales

Registered and principal address

Fieldgate Willington Lane
Kelsall
Tarporley
CW6 0PR

Bankers

Natwest
10 Elephant Yard
Kendal
Cumbria
LA9 4LZ

Independent examiner

E J Beverley FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) foundation formed on 17 August 2020 and is governed by a constitution.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the trustees at a duly convened meeting.

Mind over Mountains

Trustees' report (continued) for the year ended 31 May 2022

Objectives and activities

The charity's objects

The relief of persons suffering with mental health issues, in particular by the provision of counselling and mindfulness activities, including accredited activities and support in outdoor environments.

The charity's main activities

Mind Over Mountains is a charity restoring well-being naturally through life-changing therapeutic outdoor experiences.

Public benefit statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of health or the saving of lives. The charity is committed to ensuring that the programmes it delivers:

Improve the mental health and well being of anyone who feels in need of support, particularly those who are unable to obtain such support elsewhere.

Reduce dependency on other forms of support by improving resilience.

Help transform the lives of individuals through promoting not only mental wellbeing but also enjoyment of our outdoor spaces and hence physical wellbeing.

Achievements and performance

Mind Over Mountains exists to support persons suffering with mental health issues, in particular by the provision of counselling and mindfulness activities, including accredited activities and support in outdoor environments.

Our events were able to resume very quickly following the removal of Covid restrictions and the vaccination rollout, including our first residential retreats in over 2 years.

We delivered:

A total of 16 day walk events in 16 unique locations, across 9 different regions of England and Wales, for a total of 161 people, and 21 bursary places offered.

3 weekend retreats in the Lake District and Peak District National Park, for 42 individuals, including 16 bursary places.

A 2-day Mental Health First Aid Course for 6 individuals and staff

We continued our partnership with Active Cheshire #MyMountain project in July with a walk on Snowdon, after a 3-month programme of guided walking and group coaching.

We also began to provide exclusive events for corporate organisations and the public sector, allowing us to work with strategic partners and generate income for the charity. This includes:

NHS Mid South Essex Foundation Trust – 2 day walks for 14 colleagues in Essex

Welsh Ambulance Service – 4 walks across Wales for 37 colleagues

Cambridgeshire and ERSOU Police – a weekend retreat in the Peak District for 15 colleagues

Neverland – a day walk in the South Downs and mental health first aid course for 10 colleagues

Firmenich – a mid-week retreat in the Chilterns for a corporate team of 14 people

We also had a presence at events including the National Running Show South in September 2021.

Mind over Mountains

Trustees' report (continued) for the year ended 31 May 2022

Financial review

The net income for the year was £14,673, including net income of £25,841 on unrestricted funds and net expenditure of £11,168 on restricted funds.

The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved, including the potential further impact of the Covid-19 pandemic, and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £38,541.

The trustees have discussed an appropriate reserves policy but have not yet formalised one. However, the trustees agreed that in the interim it would be appropriate to make sure the charity holds a healthy bank balance at all times, so we review the bank balance and the forward schedule of events at each trustee meeting to ensure we are comfortable that there is no undue risk to the charity's operations. We have also improved the detail of the budget setting process and have considered this in detail when making financial decisions, e.g. ability to recruit employees.

Approved by the board of trustees on 03/02/2023

Alison Smith (Trustee)

Mind over Mountains

Independent examiner's report to the trustees of Mind over Mountains

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 May 2022, which are set out on pages 6 to 11.

Responsibilities and basis of report

As the charity trustees of the CIO 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 CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the 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 charity as required by section 130 of the Charities Act;
- 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.

E J Beverley FCCA

23/02/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Mind over Mountains

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 May 2022

	Notes	2022	2022	2022	2021
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
Income from:					
Grants	(2)	15,000	-	15,000	12,950
Sales		15,502	-	15,502	-
Donations		66,089	-	66,089	31,891
Retreats and ramble income		22,971	-	22,971	-
Other income		4,179	-	4,179	3,033
Total income		<u>123,741</u>	<u>-</u>	<u>123,741</u>	<u>47,874</u>
Expenditure on:					
Advertising		1,149	-	1,149	281
Travelling		6,386	2,688	9,074	411
Subcontractor costs		66,795	8,480	75,275	18,809
Licences and insurance		450	-	450	526
Web hosting		115	-	115	745
Meals		1,592	-	1,592	-
Accommodation		10,493	-	10,493	141
Bank charges		43	-	43	67
Accountancy		3,650	-	3,650	70
Independent examination		552	-	552	480
Subscriptions		1,951	-	1,951	492
Legal fees		450	-	450	52
Depreciation		135	-	135	51
Office costs		993	-	993	228
Materials and equipment		3,146	-	3,146	-
Computer software		-	-	-	34
Total expenditure		<u>97,900</u>	<u>11,168</u>	<u>109,068</u>	<u>22,387</u>
Net movement in funds		<u>25,841</u>	<u>(11,168)</u>	<u>14,673</u>	<u>25,487</u>
Fund balances brought forward		<u>12,905</u>	<u>12,421</u>	<u>25,326</u>	<u>(161)</u>
Fund balances carried forward	(3)	<u>38,746</u>	<u>1,253</u>	<u>39,999</u>	<u>25,326</u>

All incoming resources and resources expended derive from continuing activities.

Mind over Mountains

Balance sheet

as at 31 May 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(4) 205	-	205	90
Total fixed assets	<u>205</u>	<u>-</u>	<u>205</u>	<u>90</u>
Current assets				
Prepayments	1,674	-	1,674	868
Cash at bank	<u>46,339</u>	<u>1,253</u>	<u>47,592</u>	<u>30,418</u>
Total current assets	<u>48,013</u>	<u>1,253</u>	<u>49,266</u>	<u>31,286</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(5) 9,472	-	9,472	6,050
Total current liabilities	<u>9,472</u>	<u>-</u>	<u>9,472</u>	<u>6,050</u>
Net current assets	<u>38,541</u>	<u>1,253</u>	<u>39,794</u>	<u>25,236</u>
Net assets	<u>38,746</u>	<u>1,253</u>	<u>39,999</u>	<u>25,326</u>
Funds				
Unrestricted funds	38,746	-	38,746	12,905
Restricted funds	<u>-</u>	<u>1,253</u>	<u>1,253</u>	<u>12,421</u>
Total funds	<u>38,746</u>	<u>1,253</u>	<u>39,999</u>	<u>25,326</u>

The financial statements were approved by the board of trustees on 03/02/2023

Alison Smith (Trustee)

Mind over Mountains

Notes to the accounts

for the year ended 31 May 2022

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102. There has been no change to the accounting policies since last year. No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) 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 measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

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

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £100 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Project and office equipment: over 3 years

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

Mind over Mountains
Notes to the accounts continued
for the year ended 31 May 2022

2 Grants	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
The Waterloo Foundation	15,000	-	15,000	-
Active Cheshire	-	-	-	5,700
The National Lottery	-	-	-	7,250
	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>12,950</u>

3 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Active Cheshire	5,171	-	3,918	-	1,253
The National Lottery	7,250	-	7,250	-	-
	<u>12,421</u>	<u>-</u>	<u>11,168</u>	<u>-</u>	<u>1,253</u>

Fund name

Purpose of restriction

Active Cheshire

Towards a bespoke Mind Over Mountains programme, including three walks and a series of virtual coaching sessions.

The National Lottery

Towards Reconnecting Rambles, 6 guided hill-walking days combined with professional NLP coaching, mindfulness and counselling in beautiful outdoor environments.

4 Tangible assets

Cost

At 1 June 2021

Additions

At 31 May 2022

Office equipment £	Total £
154	154
<u>250</u>	<u>250</u>
<u>404</u>	<u>404</u>

Depreciation

At 1 June 2021

Charge for year

At 31 May 2022

64	64
<u>135</u>	<u>135</u>
<u>199</u>	<u>199</u>

Net book value

At 31 May 2022

<u>205</u>	<u>205</u>
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At 31 May 2021

<u>90</u>	<u>90</u>
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5 Creditors and accruals

Accruals

Creditors

Deferred income (see note below for analysis)

2022 £	2021 £
8,711	4,833
300	-
<u>461</u>	<u>1,217</u>
<u>9,472</u>	<u>6,050</u>

Mind over Mountains
Notes to the accounts continued
for the year ended 31 May 2022

Deferred income	Deferred to next year	Released from last year
	£	£
Event booking	461	1,217
	<u>461</u>	<u>1,217</u>

Item name	Reason for deferral
Event booking	Event date is after the year end

6 Related party transactions

Trustee expenses

During the year two trustees were paid a total of £75 in respect of travel, also refreshments at meetings costing £283 were provided. (previous year: £0).

Trustee remuneration and benefits

Name of trustee	Legal authority	2022 £	2021 £
Alexander Stainforth	Charity Commission	4,028	2,693
Christopher Spray	Charity Commission	3,013	5,334
		<u>7,041</u>	<u>8,027</u>

Remuneration and benefits received by key management personnel

No trustee received any other remuneration or benefit in this capacity during this or the previous year.

Mind over Mountains

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 May 2022

	2022 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
Income						
Grants	15,000	-	-	12,950	15,000	12,950
Sales	15,502	-	-	-	15,502	-
Donations	66,089	31,891	-	-	66,089	31,891
Retreats and ramble income	22,971	-	-	-	22,971	-
Other income	4,179	3,033	-	-	4,179	3,033
Total income	123,741	34,924	-	12,950	123,741	47,874
Expenditure						
Advertising	1,149	281	-	-	1,149	281
Travelling	6,386	257	2,688	154	9,074	411
Subcontractor costs	66,795	18,434	8,480	375	75,275	18,809
Licences and insurance	450	526	-	-	450	526
Web hosting	115	745	-	-	115	745
Meals	1,592	-	-	-	1,592	-
Accommodation	10,493	141	-	-	10,493	141
Bank charges	43	67	-	-	43	67
Accountancy	3,650	70	-	-	3,650	70
Independent examination	552	480	-	-	552	480
Subscriptions	1,951	492	-	-	1,951	492
Legal fees	450	52	-	-	450	52
Depreciation	135	51	-	-	135	51
Office costs	993	228	-	-	993	228
	3,146	-	-	-	3,146	-
Computer software	-	34	-	-	-	34
Total expenditure	97,900	21,858	11,168	529	109,068	22,387
Net movement in funds	25,841	13,066	(11,168)	12,421	14,673	25,487
Fund balances brought forward	12,905	(161)	12,421	-	25,326	(161)
Fund balances carried forward	38,746	12,905	1,253	12,421	39,999	25,326

MIND OVER MOUNTAINS

England & Wales - Charity number 1190883

Accounts

Mind over Mountains

Charity number 1190883

Annual Report and Financial Statements for the year ended 31 May 2021



West Yorkshire Community Accounting Service

Mind over Mountains

Annual Report and Financial Statements for the year ended 31 May 2021

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Prepared by West Yorkshire Community Accounting Service

Mind over Mountains

Trustees' report for the year ended 31 May 2021

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Christopher Spray Alexander Staniforth Caroline White Nicholas Liley Barry Heald Alison Smith Beth Thomas Claire Houghton Giles Thurston		Appointed 22 October 2020 Appointed 1 January 2022 Appointed 1 January 2022 Appointed 1 January 2022
Charity number	1190883	Registered in England and Wales

Registered and principal address	Bankers
Fieldgate Willington Lane Kelsall Tarporley CW6 0PR	Natwest 10 Elephant Yard Kendal Cumbria LA9 4LZ

Independent examiner

E J Beverley FCCA

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) formed on 17 August 2020 when Mind Over Mountains CIC (Community Interest Company) converted to become a CIO.

The Charity is governed by a constitution.

Method of recruitment and appointment of trustees

Trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

Mind over Mountains

Trustees' report (continued) for the year ended 31 May 2021

Objectives and activities

The charity's objects

The relief of persons suffering with mental health issues, in particular by the provision of counselling and mindfulness activities, including accredited activities and support in outdoor environments.

The charity's main activities

Mind Over Mountains is a charity restoring well-being naturally through life-changing therapeutic outdoor experiences.

Public benefit statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of health or the saving of lives. The charity is committed to ensuring that the programmes it delivers:

Improve the mental health and well being of anyone who feels in need of support, particularly those who are unable to obtain such support elsewhere.

Reduce dependency on other forms of support by improving resilience.

Help transform the lives of individuals through promoting not only mental wellbeing but also enjoyment of our outdoor spaces and hence physical wellbeing.

Achievements and performance

Mind Over Mountains became a charitable incorporated organisation on 17 August 2020, having converted from a community interest company. The directors of the company became trustees of the charitable incorporated organisation and a further three trustees were appointed. This number was expanded to 6 total trustees in early 2021.

Mind over Mountains exists to support persons suffering with mental health issues, in particular by the provision of counselling and mindfulness activities, including accredited activities and support in outdoor environments. All events were paused when the Covid-19 pandemic led to national lockdowns. However, the charity was able to successfully deliver six one-day 'Reconnect Rambles' between July and October 2020 for 40 individuals, with some returning on numerous occasions. We also provided weekly virtual 'Gathering Spaces' through November and December, offering online support for previous participants and potential beneficiaries.

Events were paused again during the second national lockdown, until April 2021. Between April and the year end on May 31st, the charity delivered 4 day walk programmes in 4 locations, supporting 35 individuals and 3 bursaries. A small number of participants and staff were unable to attend due to testing positive or self-isolation, and Mind Over Mountains continues to offer a flexible booking and refund policy to ensure safety. After the year end, throughout the remainder of 2021, the charity has regained momentum, delivering an additional 19 programmes held in 13 locations across the UK's national parks and outdoor spaces, with 27 bursaries provided for people receiving income support, in full-time care roles, suffering bereavement or other difficult circumstances that could limit their ability to attend.

Mind over Mountains also gained funding from Sport England to deliver a #MyMountain project in partnership with charity Active Cheshire, supporting 6 young women in disadvantaged backgrounds to increase their physical and mental well-being through a 3-month programme of guided walks and virtual group coaching. This began on 29th May 2021 and was completed on the 24th July. Further grant funding from the National Lottery and the donation from Alpkit helped to support delivery costs throughout the year.

Residential events were able to continue in Autumn 2021 and the charity successfully delivered 4 corporate partnership events throughout the summer, providing a sustainable income stream to support the charity's wider work.

Mind over Mountains

Trustees' report (continued) for the year ended 31 May 2021

Achievements and performance (continued)

Looking forward to next year the charity expects to deliver the following activities in the year to May 2022

- 13 open day walks, for 104 attendees
- 2 open retreats, for 28 attendees
- 1 open Mental Health First aid course, subsidised for 6 people
- 6 partner day walks, for 30 individuals
- 1 corporate retreat for 16 people
- 1 corporate Mental Health First Aid course, for 4 people

In addition, we will be providing two walk events for the NHS Mid and South Essex Foundation Trust, supporting 14 frontline workers and other medical staff most affected by the pandemic.

Mind Over Mountains will also be delivering well-being initiatives for corporate partners, including a day walk and Mental Health First Aid course for 10 colleagues at Neverland, and a retreat for Firmenich, offering well-being support for colleagues whilst providing financial income to sustain the charity working in the wider community.

Financial review

The net income for the year was £25,487, including net income of £13,066 on unrestricted funds and net income of £12,421 on restricted funds.

The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved, including the potential further impact of the Covid-19 pandemic, and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £12,815.

The trustees are currently working to formalise the reserves policy, however, the trustees agreed that in the interim it would be appropriate to make sure the charity holds a healthy bank balance at all times, so we review the bank balance and the forward schedule of events at each trustee meeting to ensure we are comfortable that there is no undue risk to the charity's operations.

During the February 2021 trustee meeting the amount of £6,000 was set aside to cover outstanding walks and residentials when they restart.

Signed on behalf of the board of trustees on 02/03/2022

Alison Smith (Trustee)

Mind over Mountains

Independent examiner's report to the trustees of Mind over Mountains

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 May 2021, which are set out on pages 6 to 11.

Responsibilities and basis of report

As the charity trustees of the CIO 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 CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

WYCAS carry out bookkeeping work and have completed the independent examination for Mind Over Mountains.

The following criteria are met:

- 1) The independent examiner is a member of ACCA and has applied the FRC's Revised Ethical Standard;
- 2) There is documentary evidence in respect of the bookkeeping arrangements that the trustees had the necessary understanding to be 'informed management' and have made such judgements and decisions that are needed in relation to the presentation and disclosure of information in the financial statements;
- 3) The independent examiner was not the book-keeper nor does the examiner report directly to the book-keeper.

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 charity as required by section 130 of the Charities Act;
- 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.

E J Beverley FCCA

10/03/2022

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Mind over Mountains
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 May 2021

	Notes	2021	2021	2021	2020
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
Income from:					
Grants	(2)	-	12,950	12,950	-
Sales		-	-	-	29
Donations		31,891	-	31,891	2,548
Other income		3,033	-	3,033	3,250
Total income		<u>34,924</u>	<u>12,950</u>	<u>47,874</u>	<u>5,827</u>
Expenditure on:					
Advertising		281	-	281	338
Travelling		257	154	411	92
Subcontractor costs		18,434	375	18,809	2,488
Licences and insurance		526	-	526	348
Web hosting		745	-	745	399
Meals		-	-	-	289
Accommodation		141	-	141	907
Bank charges		67	-	67	174
Accountancy		70	-	70	350
Independent examination		480	-	480	-
Subscriptions		492	-	492	490
Legal fees		52	-	52	100
Depreciation		51	-	51	13
Other costs		228	-	228	-
Computer software		34	-	34	-
Total expenditure		<u>21,858</u>	<u>529</u>	<u>22,387</u>	<u>5,988</u>
Net movement in funds		<u>13,066</u>	<u>12,421</u>	<u>25,487</u>	<u>(161)</u>
Fund balances brought forward		<u>(161)</u>	<u>-</u>	<u>(161)</u>	<u>-</u>
Fund balances carried forward	(3)	<u>12,905</u>	<u>12,421</u>	<u>25,326</u>	<u>(161)</u>

All incoming resources and resources expended derive from continuing activities.

Mind over Mountains

Balance sheet

as at 31 May 2021

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(4) 90	-	90	141
Total fixed assets	<u>90</u>	<u>-</u>	<u>90</u>	<u>141</u>
Current assets				
Debtors and prepayments	(5) 868	-	868	760
Cash at bank	<u>17,997</u>	<u>12,421</u>	<u>30,418</u>	<u>3,016</u>
Total current assets	<u>18,865</u>	<u>12,421</u>	<u>31,286</u>	<u>3,776</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(6) 4,833	-	4,833	3,787
Deferred income	<u>1,217</u>	<u>-</u>	<u>1,217</u>	<u>291</u>
Total current liabilities	<u>6,050</u>	<u>-</u>	<u>6,050</u>	<u>4,078</u>
Net current assets / (liabilities)	<u>12,815</u>	<u>12,421</u>	<u>25,236</u>	<u>(302)</u>
Net assets	<u>12,905</u>	<u>12,421</u>	<u>25,326</u>	<u>(161)</u>
Funds				
Unrestricted funds	12,905	-	12,905	(161)
Restricted funds	<u>-</u>	<u>12,421</u>	<u>12,421</u>	<u>-</u>
Total funds	<u>12,905</u>	<u>12,421</u>	<u>25,326</u>	<u>(161)</u>

The financial statements were approved by the board of trustees on 02/03/2022

Alison Smith (Trustee)

Mind over Mountains

Notes to the accounts

for the year ended 31 May 2021

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

During this year Mind Over Mountains converted from a Community Interest Company to a Charitable Incorporated Organisation and the current year accounts have been prepared on that basis. The previous accounts have been reviewed to ascertain if they need re-stating to be prepared on the same basis but no amendments are required.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) 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 measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

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

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £100 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Project and office equipment: over 3 years

Mind over Mountains

Notes to the accounts continued

for the year ended 31 May 2021

1 Accounting policies (continued)

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

2 Grants and donations

	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Active Cheshire	-	5,700	5,700	-
The National Lottery	-	7,250	7,250	-
	<u>-</u>	<u>12,950</u>	<u>12,950</u>	<u>-</u>

3 Restricted funds

	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Active Cheshire	-	5,700	529	-	5,171
The National Lottery	-	7,250	-	-	7,250
	<u>-</u>	<u>12,950</u>	<u>529</u>	<u>-</u>	<u>12,421</u>

Fund name

Active Cheshire

Purpose of restriction

Towards a bespoke Mind Over Mountains programme, including three walks and a series of virtual coaching sessions.

The National Lottery

Towards Reconnecting Rambles, 6 guided hill-walking days combined with professional NLP coaching, mindfulness and counselling in beautiful outdoors environments.

4 Tangible assets

	Office equipment £	Total £
Cost		
At 01 June 2020	154	154
At 31 May 2021	<u>154</u>	<u>154</u>
Depreciation		
At 01 June 2020	13	13
Charge for year	51	51
At 31 May 2021	<u>64</u>	<u>64</u>
Net book value		
At 31 May 2021	<u>90</u>	<u>90</u>
At 31 May 2020	<u>141</u>	<u>141</u>

Mind over Mountains
Notes to the accounts continued
for the year ended 31 May 2021

5 Debtors and prepayments	2021	2020
	£	£
Prepayments	868	760
	<u>868</u>	<u>760</u>

6 Creditors and accruals	2021	2020
	£	£
Accruals	4,833	3,787
	<u>4,833</u>	<u>3,787</u>

7 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

Name of trustee	Legal authority	2021
		£
Alexander Stainforth	Charity Commission	2,693
Christopher Spray	Charity Commission	5,334
		<u>8,027</u>

No trustee received any other remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

No trustee received any remuneration or benefit in this capacity during this or the previous year.

Mind over Mountains

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 May 2021

	2021 Unrestricted funds £	2020 Unrestricted funds £	2021 Restricted funds £	2020 Restricted funds £	2021 Total funds £	2020 Total funds £
Income						
Grants	-	-	12,950	-	12,950	-
Sales	-	29	-	-	-	29
Donations	31,891	2,548	-	-	31,891	2,548
Other income	3,033	3,250	-	-	3,033	3,250
Total income	34,924	5,827	12,950	-	47,874	5,827
Expenditure						
Advertising	281	338	-	-	281	338
Travelling	257	92	154	-	411	92
Subcontractor costs	18,434	2,488	375	-	18,809	2,488
Licences and insurance	526	348	-	-	526	348
Web hosting	745	399	-	-	745	399
Meals	-	289	-	-	-	289
Accommodation	141	907	-	-	141	907
Bank charges	67	174	-	-	67	174
Accountancy	70	350	-	-	70	350
Independent examination	480	-	-	-	480	-
Subscriptions	492	490	-	-	492	490
Legal fees	52	100	-	-	52	100
Depreciation	51	13	-	-	51	13
Other costs	228	-	-	-	228	-
Computer software	34	-	-	-	34	-
Total expenditure	21,858	5,988	529	-	22,387	5,988
Net movement in funds	13,066	(161)	12,421	-	25,487	(161)
Fund balances brought forward	(161)	-	-	-	(161)	-
Fund balances carried forward	12,905	(161)	12,421	-	25,326	(161)