

# **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		Appointed 22 October 2020
Barry Heald		
Alison Smith		
Beth Thomas		Appointed 1 January 2022
Claire Houghton		Appointed 1 January 2022
Giles Thurston		Appointed 1 January 2022

**Charity number** 1190883 Registered in England and Wales

Registered and principal address	Bankers
Fieldgate Willington Lane	Natwest
Kelsall	10 Elephant Yard
Tarporley	Kendal
CW6 0PR	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 29<sup>th</sup> May 2021 and was completed on the 24<sup>th</sup> 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 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
<b>Income from:</b>					
Grants	(2)	-	12,950	12,950	-
Sales		-	-	-	29
Donations		31,891	-	31,891	2,548
Other income		3,033	-	3,033	3,250
<b>Total income</b>		<b>34,924</b>	<b>12,950</b>	<b>47,874</b>	<b>5,827</b>
<b>Expenditure on:</b>					
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	-
<b>Total expenditure</b>		<b>21,858</b>	<b>529</b>	<b>22,387</b>	<b>5,988</b>
<b>Net movement in funds</b>		<b>13,066</b>	<b>12,421</b>	<b>25,487</b>	<b>(161)</b>
<b>Fund balances brought forward</b>		<b>(161)</b>	<b>-</b>	<b>(161)</b>	<b>-</b>
<b>Fund balances carried forward</b>	(3)	<b>12,905</b>	<b>12,421</b>	<b>25,326</b>	<b>(161)</b>

All incoming resources and resources expended derive from continuing activities.

# Mind over Mountains

## Balance sheet

as at 31 May 2021

	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Total £
<b>Fixed assets</b>				
Tangible assets	(4) 90	-	90	141
<b>Total fixed assets</b>	<u>90</u>	<u>-</u>	<u>90</u>	<u>141</u>
<b>Current assets</b>				
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>
<b>Total current assets</b>	<u>18,865</u>	<u>12,421</u>	<u>31,286</u>	<u>3,776</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
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>
<b>Total current liabilities</b>	<u>6,050</u>	<u>-</u>	<u>6,050</u>	<u>4,078</u>
<b>Net current assets / (liabilities)</b>	<u>12,815</u>	<u>12,421</u>	<u>25,236</u>	<u>(302)</u>
<b>Net assets</b>	<u>12,905</u>	<u>12,421</u>	<u>25,326</u>	<u>(161)</u>
<b>Funds</b>				
Unrestricted funds	12,905	-	12,905	(161)
Restricted funds	<u>-</u>	<u>12,421</u>	<u>12,421</u>	<u>-</u>
<b>Total funds</b>	<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

##### Cost

At 01 June 2020  
At 31 May 2021

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

##### Depreciation

At 01 June 2020  
Charge for year  
At 31 May 2021

13	13
<u>51</u>	<u>51</u>
<u>64</u>	<u>64</u>

##### Net book value

At 31 May 2021

<u>90</u>	<u>90</u>
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At 31 May 2020

<u>141</u>	<u>141</u>
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**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**

		2021
Name of trustee	Legal authority	£
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 £
<b>Income</b>						
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
<b>Total income</b>	<b>34,924</b>	<b>5,827</b>	<b>12,950</b>	<b>-</b>	<b>47,874</b>	<b>5,827</b>
<b>Expenditure</b>						
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	-
<b>Total expenditure</b>	<b>21,858</b>	<b>5,988</b>	<b>529</b>	<b>-</b>	<b>22,387</b>	<b>5,988</b>
<b>Net movement in funds</b>	<b>13,066</b>	<b>(161)</b>	<b>12,421</b>	<b>-</b>	<b>25,487</b>	<b>(161)</b>
<b>Fund balances brought forward</b>	<b>(161)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(161)</b>	<b>-</b>
<b>Fund balances carried forward</b>	<b>12,905</b>	<b>(161)</b>	<b>12,421</b>	<b>-</b>	<b>25,326</b>	<b>(161)</b>