

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	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 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.

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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

Neverbland – 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.

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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

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Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 May 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total 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.

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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	<u>7,250</u>	<u>-</u>	<u>7,250</u>	<u>-</u>	<u>-</u>
	<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>

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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.

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

	2022	2021	2022	2021	2022	2021
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	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