

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 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total 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		80,869	10,407	91,276	123,741
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		111,045	882	111,927	109,068
Net income / (expenditure)		(30,176)	9,525	(20,651)	14,673
Transfers between funds		127	(127)	-	-
Net movement in funds		(30,049)	9,398	(20,651)	14,673
Fund balances brought forward		38,746	1,253	39,999	25,326
Fund balances carried forward	(4)	8,697	10,651	19,348	39,999

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 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 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

Cost

	Office equipment	Total
At 1 June 2022	£ 404	£ 404
Additions	-	-
Disposals	(154)	(154)
At 31 May 2023	250	250

Depreciation

At 1 June 2022	199	199
Depn reversed re. disposals	(115)	(115)
Charge for year	83	83
At 31 May 2023	167	167

Net book value

At 31 May 2023	83	83
At 31 May 2022	205	205

6 Debtors and prepayments

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

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
	32,444	9,472

8 Deferred income

	Deferred to next year	Released from last year
	£	£
Event booking fees	21,460	461
	21,460	461

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