

Mind over Mountains

Charity number 1190883

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



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

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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 Alpkite 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 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total 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		210,876	31,530	242,406	91,276
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		198,101	17,813	215,914	111,927
Net income / (expenditure)		12,775	13,717	26,492	(20,651)
Transfers between funds		11,648	(11,648)	-	-
Net movement in funds		24,423	2,069	26,492	(20,651)
Fund balances brought forward		8,697	10,651	19,348	39,999
Fund balances carried forward	(4)	33,120	12,720	45,840	19,348

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	-	-	-	83
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	61,516	12,720	74,236	51,709
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(7) 28,396	-	28,396	32,444
Total current liabilities	28,396	-	28,396	32,444
Net current assets / (liabilities)	33,120	12,720	45,840	19,265
Net assets	33,120	12,720	45,840	19,348
Funds				
Unrestricted funds	33,120	-	33,120	8,697
Restricted funds	-	12,720	12,720	10,651
Total funds	33,120	12,720	45,840	19,348

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 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 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	<u>2,334</u>	<u>805</u>
	<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	250	250
<u>Depreciation</u>		
At 1 June 2023	167	167
Charge for year	83	83
At 31 May 2024	250	250
<u>Net book value</u>		
At 31 May 2024	-	-
At 31 May 2023	83	83

6 Debtors and prepayments

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

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	-
	28,396	32,444

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