

Invictus Wellbeing Foundation CIO

Charity number 1193094

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



Invictus Wellbeing Foundation CIO

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

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Invictus Wellbeing Foundation CIO

Trustees' report for the year ended 31 March 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
Alexander Berry	Chairman	
Jeremy Hall		
Adam Brosnan		Resigned April 2023
Richard Blackburn		Resigned April 2023
Mark Pearson		
Benjamin Heavyside		Appointed December 2022
Sophie Varley		Appointed December 2022
Elizabeth Lee		Appointed July 2023

Charity number	1193094	Registered in England and Wales
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Registered and principal address	Bankers
Office Suite E323	Lloyds Bank plc
E Mill	1 Legg Street
Dean Clough	Chelmsford
Halifax	CM1 1JS
HX3 5AX	

Independent examiner

Alan Dodd 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 13 January 2021 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.

Invictus Wellbeing Foundation CIO

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

Objectives and activities

The charity's objects

For the public benefit, to relieve the needs of young people in Yorkshire affected by, or at risk of developing, poor mental health, in particular, but not exclusively by:

- A) Working with specialist agencies and mental health professionals to provide counselling and related mental health support;
- B) Raising awareness and providing information to people within the community about mental health illnesses and ways to maintain good mental health.

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 preservation, protection and enhancement of good mental health of young people in Yorkshire.

Achievements and performance

The BREW Project

The Brew Project continues to be our flagship service throughout West Yorkshire. We have continued to offer hundreds of children and young people with timely, effective and accessible mental health support and the demand for this service continues to grow (approx 800 referrals per annum). We have received fantastic feedback from young people, parents and professionals and continue to improve the mental health and wellbeing of young people who need support (Using clinical outcome scores, we see an average increase in wellbeing of 14% over a 4-12 week period).

Transition Support Service

The Transition Support Service has run as a pilot beginning in April 2022 and has been a resounding success. The project has aligned with the NHS Long Term Plan strategy in ensuring there is comprehensive support for young people 16-25. The project has established itself as a strong wraparound support project and supports 40-60 children per week through counselling, support and activities. The service has now been made recurrent from 2023.

Try High Holiday Club

Delivering through the national HAF framework, we delivered Try High for a third year throughout 2022 and 2023. Working in partnership with Calder Community Squash and Halifax Panthers, we have gone on to deliver thousands of sessions to children accessing free school meals throughout Calderdale. We have worked with over 540 children in Park, Town, Warley, Illingworth, Mixenden and Ovenden Wards, offering sports, creative, wellbeing and enriching activities.

Liaison & Diversion

Throughout the year, we have continued our partnership with Liaison & Diversion (L&D) across West Yorkshire. We have offered therapeutic support and intervention to some of the most at risk young people in our region; supporting them with their mental health and wellbeing and dealing with complex needs and trauma. The project is now established across Calderdale, Bradford and Kirklees and engagement rates for L&D service users in mental health services have increased threefold.

Invictus Wellbeing Foundation CIO

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

Achievements and performance (continued)

COPE

Our COPE Bereavement Project enters its third year in 2023 thanks to funding from the COOP Foundation. The project has been very well received by schools across Calderdale and Bradford and has been an essential support to some schools who have felt unsure on how to manage complex bereavement and trauma for their students. We have worked with groups of young people, offering an open space, psycho education and youth social action to work through bereavement, loss and change.

Therapeutic and Wellbeing work in Schools

We have continued to partner with many of our fantastic schools in the last year. We offer a range of services including counselling, bereavement work, workshops, group work, wellbeing support and consultations to schools. We have increased the number of schools we are working with and it has been a fantastic year developing our strategy with schools, MHSTs and wider partnerships to ensure our offer is truly valued by education settings.

Schools Ambassadors Project

This year we began a new project with Leeds COOP Academy which has been greatly received. Within this project we have developed a cohort of young people who will support the school and wider community in developing the whole school approach of the school. These ambassadors will develop spaces, develop policies and procedures and co-produce materials with the Senior Leadership team with our guidance.

Fundraising and Donations

Our fundraising strategy has come on leaps and bounds this year and we were excited to launch our first fundraising campaign in February 2023: #BlueSomeGood. We had 6 people run the Great North Run for us in 2022, raising over £3,000 and our campaign for Children's Mental Health Week saw us raise thousands of pounds to support our charity.

Quality 4 Health and Wellbeing

In 2022, we were awarded the level 2 Q4H+W accreditation which demonstrates our commitment and ability to safe and ethical support for children and young people. The accreditation allows us to demonstrate to funders, parents and the public that we are an organisation committed to best practice and that we always put children and families first.

Active Calderdale

We began a new partnership with Active Calderdale this year which has allowed the charity to embed physical activity into our work and conversations. The partnership has secured us with funding to develop new and exciting projects, support our staff in being more active and supporting our service users into sports, physical activity and moving more.

The Invictus Drop In

The Invictus Drop In began in 2022 which is a safe space and drop in peer support service which runs at sites across Calderdale. The group is aimed at offering children a weekly support group without the need for a referral. The project has had great attendance so far with many regulars coming each week to get immediate support.

Youth Leaders

Our Youth Leaders have continued to keep our organisation grounded and youth led throughout the year. Youth Leaders are a group of young people who support the organisation in ensuring that our services and practice are youth led and that any developments are engaged and consulted with young people first. They have been involved in fundraising, interviews, community engagement, speeches, project volunteering and much more. We are excited to see how our Youth Leaders programme develops in 2023 and beyond.

Invictus Wellbeing Foundation CIO

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

Achievements and performance (continued)

CFFC Awards

Last year our organisation was nominated for 'Best Marketing Campaign' at the Community Foundation for Calderdale Awards. We were also pleased that three of our youth leaders (Poppie, Lucy and Kiera) were all nominated for inspirational young person of the year. We were unfortunately not winners on the evening but are pleased that the achievements of our organisation are recognised locally.

Financial review

The net income for the year was £75,710, including net income of £47,038 on unrestricted funds and net income of £28,672 on restricted funds.

Reserves policy

The charity's free reserves at the year end were £103,495.

The trustees have agreed to maintain funds at sufficient levels in order to allow the smooth operation of the charity's activities. The policy is to aim to hold free reserves of between 3 and 6 months of budgeted expenditure, which equates to between £145,000 and £290,000. The current reserves are below the minimum level but we plan on undertaking more unrestricted corporate work and fundraising activities during the next financial year to increase the level of reserves.

Going Concern Statement

At the time of signing these accounts the charity the trustees have assessed 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 22/11/2023

Alex Gerald Berry (Trustee)

Invictus Wellbeing Foundation CIO

Independent examiner's report to the trustees of Invictus Wellbeing Foundation CIO

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

Since the CIO's gross income exceeded £250,000 your examiner must be a fellow 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 fellow of ACCA 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 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.

Alan Dodd FCCA

23/11/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Invictus Wellbeing Foundation CIO
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2023

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income from:					
Grants	(2)	5,365	147,772	153,137	141,233
Contracts		270,069	-	270,069	-
Donations and fundraising		20,275	-	20,275	3,318
Rental income		10,851	-	10,851	2,436
Support service income		25,835	-	25,835	5,630
Total income		332,395	147,772	480,167	152,617
Expenditure on:					
Salaries NI and pensions	(3)	204,586	48,777	253,363	-
Direct project expenditure		23,794	57,612	81,406	39,059
Consultancy		18,572	200	18,772	14,972
Advertising and website		931	800	1,731	333
Computer and software		957	20	977	149
General office expenses		720	337	1,057	899
Legal and professional fees		3,840	272	4,112	800
Office equipment and furniture		1,145	693	1,838	1,007
Printing, postage and stationery		1,564	5	1,569	428
Resources		75	289	364	290
Telephone and mobile		3,653	140	3,793	238
Rent and rates		16,875	6,802	23,677	4,978
Repairs and renewals		569	279	848	274
Room hire		165	2,110	2,275	262
Meeting expenses		-	-	-	13
Training and supervision		856	85	941	204
Events		1,289	-	1,289	185
Fundraising expenditure		2,355	-	2,355	770
Travel expenses		331	20	351	29
Bank charges		64	-	64	-
Insurance and licenses		1,062	-	1,062	-
Independent examination		768	-	768	-
Membership and subscriptions		125	-	125	186
Payroll fees		836	-	836	-
Utilities		210	-	210	-
Volunteer training and expenses		15	659	674	-
Total expenditure		285,357	119,100	404,457	65,076
Net income		47,038	28,672	75,710	87,541
Fund balances brought forward		56,457	31,084	87,541	-
Fund balances carried forward	(4)	103,495	59,756	163,251	87,541

All incoming resources and resources expended derive from continuing activities.

Invictus Wellbeing Foundation CIO

Balance sheet

as at 31 March 2023

		2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Current assets					
Debtors and prepayments	(5)	26,488	-	26,488	9,397
Cash at bank and in hand	(6)	80,546	59,988	140,534	79,407
Total current assets		<u>107,034</u>	<u>59,988</u>	<u>167,022</u>	<u>88,804</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(7)	3,539	232	3,771	1,263
Total current liabilities		<u>3,539</u>	<u>232</u>	<u>3,771</u>	<u>1,263</u>
Net current assets		<u>103,495</u>	<u>59,756</u>	<u>163,251</u>	<u>87,541</u>
Net assets		<u>103,495</u>	<u>59,756</u>	<u>163,251</u>	<u>87,541</u>
Funds					
Unrestricted funds		103,495	-	103,495	56,457
Restricted funds		-	59,756	59,756	31,084
Total funds		<u>103,495</u>	<u>59,756</u>	<u>163,251</u>	<u>87,541</u>

The financial statements were approved by the board of trustees on 22/11/2023

Alex Gerald Berry (Trustee)

Invictus Wellbeing Foundation CIO

Notes to the accounts for the year ended 31 March 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 the previous period.

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.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

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 £1,000 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 5 years

Computer 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.

Invictus Wellbeing Foundation CIO

Notes to the accounts

for the year ended 31 March 2023

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.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Invictus Wellbeing Foundation CIO
Notes to the accounts continued
for the year ended 31 March 2023

2 Grants	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Asda Foundation	515	-	515	-
Calderdale MBC	-	10,500	10,500	-
City of Bradford MDC	-	8,160	8,160	-
Community Foundation for Calderdale (CFFC)	-	91,232	91,232	60,635
Co-op Foundation	-	9,980	9,980	-
NHS Bradford District and Craven CCG	-	27,900	27,900	-
Sir George Martin Trust	4,000	-	4,000	-
Voluntary & Community (VAC)	850	-	850	9,860
Arnold Clark Community Fund	-	-	-	4,000
Health Education England	-	-	-	13,940
Locala Community Partnerships CIC	-	-	-	1,500
The KFC Foundation	-	-	-	2,000
Wakefield Metropolitan District Council	-	-	-	38,298
West Yorkshire Combined Authority	-	-	-	11,000
	<u>5,365</u>	<u>147,772</u>	<u>153,137</u>	<u>141,233</u>

3 Staff costs and numbers

	2023	2022
	£	£
Gross salaries	239,145	-
Social security costs	15,197	-
Employment allowance	(5,000)	-
Pensions	4,021	-
	<u>253,363</u>	<u>-</u>

The average number of employees during the year was 22.8, being an average of 9.3 full time equivalent.
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	4,021	-
Amount of any contributions outstanding at the year end	1,093	-

Invictus Wellbeing Foundation CIO

Notes to the accounts continued

for the year ended 31 March 2023

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
West Yorks Combined Authority	5,000	-	5,000	-	-
CFFC (1)	3,757	-	-	-	3,757
Mayor's Safer Communities Fund	6,000	-	6,000	-	-
CFFC (2)	11,656	61,232	61,250	-	11,638
CFFC (3)	4,671	-	4,671	-	-
City of Bradford MDC (1)	-	5,280	223	-	5,057
NHS Bradford District and Craven CCG	-	27,900	23,140	-	4,760
CFFC (4)	-	30,000	-	-	30,000
CMBC	-	10,500	10,500	-	-
Co-op Foundation	-	9,980	7,437	-	2,543
City of Bradford MDC (2)	-	2,880	879	-	2,001
	<u>31,084</u>	<u>147,772</u>	<u>119,100</u>	<u>-</u>	<u>59,756</u>

Fund name	Purpose of restriction
West Yorks Combined Authority	To appoint a link worker for direct interventions with young people
CFFC (1)	For the Tagtalks project
Mayor's Safer Communities Fund	For two specialist workers to undertake 'link work' with vulnerable young people
CFFC (2)	For the Try High holiday club
CFFC (3)	For the Youth Leaders project
City of Bradford MDC (1)	For the Peer Support project
NHS Bradford District and Craven CCG	For the delivery of the Brew project across Bradford
CFFC (4)	Towards the Brew Calderdale project
CMBC	Towards the Brew Calderdale project
Co-op Foundation	For the Cope project providing group bereavement support for 12-17 year olds
City of Bradford MDC (2)	For Thrive holiday club activities and food for Children accessing free school meals

5 Debtors and prepayments	2023 £	2022 £
Prepayments	12,809	-
Other debtors	<u>13,679</u>	<u>9,397</u>
	<u>26,488</u>	<u>9,397</u>

Invictus Wellbeing Foundation CIO

Notes to the accounts continued

for the year ended 31 March 2023

6 Cash at bank and in hand	2023	2022
	£	£
Cash at bank	140,437	79,407
Cash in hand	97	-
	<u>140,534</u>	<u>79,407</u>

7 Creditors and accruals	2023	2022
	£	£
Creditors	3,003	1,263
Accruals	768	-
	<u>3,771</u>	<u>1,263</u>

8 Related party transactions

Trustee expenses

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

Trustee remuneration and benefits

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

Payments and benefits received by key management personnel

The total benefits received by key management personnel were £31,124 (previous period: £15,864).

Other transactions with trustees or related parties			2023	2022
			£	£
Name of trustee or related party	Relationship to charity	Description of transaction		
Adam Brosnan	Trustee	Director of Brosnans Chartered Accountants who provide payroll services to the charity	836	-
Mark Pearson	Trustee	Director of PIB Insurance Brokers who provide combined insurance to the charity	918	-
Jeremy Hall	Trustee	Director of Dean Clough Ltd who supply office rental and services to the charity	16,373	3,763
			<u>18,127</u>	<u>3,763</u>

9 Operating leases

Expected future minimum lease payments over the remaining life of the	2023	2022
	£	£
Within one year	30,706	7,986
In the second to fifth years inclusive	91,586	120,924
	<u>122,292</u>	<u>128,910</u>

Invictus Wellbeing Foundation CIO

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

	2023 Unrestricted funds £	2022 Unrestricted funds £	2023 Restricted funds £	2022 Restricted funds £	2023 Total funds £	2022 Total funds £
Income						
Grants	5,365	74,448	147,772	66,785	153,137	141,233
Contracts	270,069	-	-	-	270,069	-
Donations and fundraising	20,275	3,318	-	-	20,275	3,318
Rental income	10,851	2,436	-	-	10,851	2,436
Support service income	25,835	5,630	-	-	25,835	5,630
Total income	332,395	85,832	147,772	66,785	480,167	152,617
Expenditure						
Salaries NI and pensions	204,586	-	48,777	-	253,363	-
Direct project expenditure	23,794	5,534	57,612	33,525	81,406	39,059
Consultancy	18,572	13,472	200	1,500	18,772	14,972
Advertising and website	931	289	800	44	1,731	333
Computer and software	957	-	20	149	977	149
General office expenses	720	899	337	-	1,057	899
Legal and professional fees	3,840	800	272	-	4,112	800
Office equipment and furniture	1,145	1,007	693	-	1,838	1,007
Printing, postage and stationery	1,564	383	5	45	1,569	428
Resources	75	272	289	18	364	290
Telephone and mobile	3,653	-	140	238	3,793	238
Rent and rates	16,875	4,978	6,802	-	23,677	4,978
Repairs and renewals	569	274	279	-	848	274
Room hire	165	80	2,110	182	2,275	262
Meeting expenses	-	13	-	-	-	13
Training and supervision	856	204	85	-	941	204
Events	1,289	185	-	-	1,289	185
Fundraising expenditure	2,355	770	-	-	2,355	770
Travel expenses	331	29	20	-	351	29
Bank charges	64	-	-	-	64	-
Insurance and licenses	1,062	-	-	-	1,062	-
Independent examination	768	-	-	-	768	-
Membership and subscriptions	125	186	-	-	125	186
Payroll fees	836	-	-	-	836	-
Utilities	210	-	-	-	210	-
Volunteer training and expenses	15	-	659	-	674	-
Total expenditure	285,357	29,375	119,100	35,701	404,457	65,076
Net movement in funds	47,038	56,457	28,672	31,084	75,710	87,541
Fund balances brought forward	56,457	-	31,084	-	87,541	-
Fund balances carried forward	103,495	56,457	59,756	31,084	163,251	87,541