

Charity registration number 1195259

THE LUCY RAYNER FOUNDATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024

THE LUCY RAYNER FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

T Sims
J Lenny
R Pierre
S Matthew
R Stephenson
D Shaw
E S Snelgrove

Charity number

1195259

Registered office

Suite 5, 2nd Floor Tower House
3 Cromwell Road
Redhill
Surrey
RH1 1RT

Independent examiner

Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
1-7 Station Road
Crawley
West Sussex
RH10 1HT

THE LUCY RAYNER FOUNDATION

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THE LUCY RAYNER FOUNDATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2024

The trustees present their annual report and financial statements for the year ended 31 May 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's CIO Foundation Constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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).

Objectives and activities

The Lucy Rayner Foundation was started to promote the physical and mental health of persons suffering from depression, in particular, but not exclusively, young adults by such means as the trustees in their absolute discretion see fit.

The Lucy Rayner Foundation has the following activities:

- To stop young people taking their own life.
- To raise awareness of the signs and symptoms of depression and other related mental health conditions through educating and campaigning.
- To facilitate change in the way mental health is perceived by society.
- Provide emotional support to young adults with mental health issues and their families.
- Build emotional resilience and stamina in our young to enable them to thrive in society.
- To collaborate and work with other charitable organisations and companies that have the same objectives as we do.
- To keep the memory of Lucy Rayner alive.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The Lucy Rayner Foundation started up in 2013 after the death of Lucy Rayner, aged 22, by suicide in 2012. The foundation's journey has been rapid from a small family-run charity to having premises and employed staff.

Although it has been a challenging year for the charity in terms of funding at Grant and Trust level the team have been resilient in maintaining a positive attitude and thinking out side the box to not only raise awareness of the charity and its services, but to be proactive engaging the community, encourage support and much needed donations.

'If we can support one person then we are making an impact!'

Our support services continue to be the foundations of what the charity stands for and the values and objectives stays true since the day of conception in May 2013.

From May 23 to June 24 The Lucy Rayner Foundation have offered support to 407 young people through **our counselling services** who are struggling with their mental health. They can access our services via self-referral on the website where we can offer 6 counselling sessions. The service is immediate with no waiting list.

Although we work predominantly with young adults we do not want to exclude anyone for reaching out to us for support and that is why we offer a 360 degree support for men, women and families both online and face to face. The support groups help individuals who are struggling with their mental health or who support friends or family and are looking for our support, guidance and information on best practices.

Women's group we have supported 566 women via our weekly online and face to face groups offering a safe space to just be authentic. These groups offer exercise, relaxation, self-enquiry, peer to peer support and friendship.

Men's group we have supported 438 men and we are proud of what we have achieved here as this is an area that is commonly known as hard to reach. We offer a weekly online and face to face safe space for men to come together and have an honest conversation without judgement. This support group is open to all ages and is well attended.

'Just Talk' saw 77 families that have walked through our doors at our monthly meet ups. Chatting over a cup of tea or coffee and a biscuit, finding understanding and support from the team and each other. Offering a relaxed and safe place for the whole family from babies to grandparents. Family is at the heart of everything that we do.

THE LUCY RAYNER FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

The Surrey Suicide Bereavement Service (SSBS) is a service that provides practical support, guidance and advocacy to families that have been bereaved by suicide. This service has continued to operate within Surrey since 2017 and has been recognized as one of the leading support services for bereavement in Surrey. We supported over 50 family members who have been bereaved by suicide.

Schools Program

We launched the Schools Program in 2020/21 as we were seeing more and more young children under the age of 14 years presenting to our charity for counselling and we were being approached by teachers who were overwhelmed with the impact that the lockdown had on their students. The Schools Program targets teachers, pupils and parents to offer a whole school approach to wellbeing within the school setting to raise awareness of the early warning signs of mental ill health in young people. The Lucy Rayner Foundation last year delivered the following services to schools:

In 2023 we supported:

- 489 educational professionals are Youth Mental Health First Aid trained
- 28 educational professions in Adult Mental Health First Aid trained
- 16 educational staff are Youth Mental Health First Aid Champions
- 386 pupils used our counselling check-in service within the school setting
- 190 children received mental health awareness training.
- 167 mental health first aiders to PMHW/Youth Workers in Surrey
- Reached 896 young people through our school's programme
- Supported 86 people through our Surrey Suicide Bereavement Service
- Trained 610 parents, carers, teachers and school staff through our workshops
- Supported 688 young people through our 6 week 1 to 1 counselling service.
- 33 parents attended our 4 week 'Supporting your Family's Mental Health and Wellbeing' program

The Wellbeing Check-In Service is in demand at the schools, this is where we deploy counsellors into schools to offer short sessions with young students, to give them an opportunity to talk about their feelings in a safe and secure space within the school setting. It gives the young person the opportunity to off load anything that is troubling them so that they can continue to be able to focus and learn at school instead of their situation escalating into something more serious. This is a growing service within Surrey.

Campaigns

Raising awareness of mental health and the service of the charity is one of our aims and objectives and that is why campaigns are so important to our charity.

Main campaigns for the year:

Christmas Campaign – which was focused around eating disorders, we began by doing a survey around Christmas on how much food is consumed around this time. We spoke to some of the leading charities that focus on eating disorders such as SEED and BEAT, we also worked with influencers and high profile people such as Nicola McClean and Hope Virgo with lived experience to support us in the production of the short video campaign. The campaign highlighted the need to be mindful of those who struggle with an eating disorder, that Christmas may not have the same meaning 'eat drink and be merry', and actually can be very triggering for some. The campaign was well received by the community especially when this subject is mostly hidden and secretive.

LRF V SNAPCHAT

The Lucy Rayner Foundation (LRF) announced a collaboration with social media platform Snapchat, to develop a groundbreaking lens designed to facilitate open conversation and encourage young people to express their emotions effectively.

The Lens was launched on 29th January 2024 – 31 March 2024, in time for Children's Mental Health Awareness Week (5-11 of February 2024), with the theme 'My Voice Matters'.

The lens was available on Snapchat with a mission to engage and support as many 14 – 25-year-olds as possible within Surrey.

The bespoke lens gives a voice to young people by providing an easy way for its users to write a message and reach out for support in a direct, safe and confidential manner which could provide life-changing support for someone in need.

THE LUCY RAYNER FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

The campaign was a great success reach over **862,922** snapchatters during the 2 months of activity.

Uses of the lens: **2,461,833** with Playtime: **12.57s** (average 8-12s)

The Lens is still currently in use on Snapchat.

31 Day Challenge in March saw fundraisers commit to a 31 day challenge from abstaining from naughty foods, writing a poem, running, painting every day for 31 days.

Kind2Mind in May where we raised £10,000 on the Move for Mental Health Campaign, getting people to get moving and out of the house to do activities like gardening, running, walking, going the gym, cycling, things that can be the body moving.

Events

With the cost of living crisis there has been a dip in people giving to us as they used to so we have had to be really creative in raising the needed funds for the charity. We have had to put on more events to engage different communities.

Events including skittles, carnivals corporate football matches, music events, community days women walks, Run Reigate, Oxford Marathon, Xmas wrapping, quiz nights, 31 day challenge, Psychic Nights, Golf Days, Ladies Lunches.

Our main event of the year is our LRF Annual Dinner 'Going for Gold', which is at the Epsom Race Course where we host 400 people at our 'Shine the Light on Mental Health' Dinner where we raised £62,496 on the night.

Financial review

The Lucy Rayner Foundation has looked at the risks and the forecast for the year ahead, based on this information, in agreement with the Trustees we have agreed our reserve policy of holding enough funds to cover 3 - 6 months expenditure.

Currently the reserves stand at £239,123 (2023 - £267,199), of which £96,386 is unrestricted (2023 - £37,446).

Structure, governance and management

The charity is a Charitable Incorporated Organisation that was incorporated on 22nd July 2021.

The trustees who served during the year and up to the date of signature of the financial statements were:

T Sims

J Lenny

R Pierre

S Matthew

R Stephenson

D Shaw

E S Snelgrove

Amy King

(Resigned 16 October 2023)

A Adair-Stantiall

(Resigned 13 July 2023)

Captain T Lorraine


(Resigned 14 March 2024)

J Abdool

(Appointed 4 July 2023 and resigned 28 April 2024)

Trustees are appointed at the Annual General Meeting or during the year at trustees' meetings.

The trustees' report was approved by the Board of Trustees.



D Shaw

Trustee

Date: 28/8/24

THE LUCY RAYNER FOUNDATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE LUCY RAYNER FOUNDATION

I report to the trustees on my examination of the financial statements of The Lucy Rayner Foundation (the charity) for the year ended 31 May 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements 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 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member 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 member of ICAEW, which is one of the listed bodies.

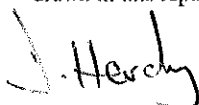
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.



Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
1-7 Station Road
Crawley
West Sussex
RH10 1HT

Dated: 05/09/24

THE LUCY RAYNER FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2024

		Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
					As Restated		
	Notes	£	£	£	£	£	£
<u>Income from:</u>							
Donations and legacies	3	72,536	109,501	182,037	272,214	249,945	522,159
Charitable activities	4	107,438	-	107,438	-	-	-
Other trading activities	5	117,802	-	117,802	-	-	-
Investments	6	3,376	-	3,376	201	-	201
Transfer in from unincorporated charity		-	-	-	58,307	251,082	309,389
Total income		301,152	109,501	410,653	330,722	501,027	831,749
<u>Expenditure on:</u>							
Raising funds	7	4,514	-	4,514	9,258	-	9,258
Charitable activities	8	211,978	222,237	434,215	69,830	485,462	555,292
Total expenditure		216,492	222,237	438,729	79,088	485,462	564,550
Net incoming/(outgoing) resources before transfers		84,660	(112,736)	(28,076)	251,634	15,565	267,199
Gross transfers between funds		(25,720)	25,720	-	(214,188)	214,188	-
Net income/(expenditure) for the year/ Net movement in funds		58,940	(87,016)	(28,076)	37,446	229,753	267,199
Fund balances at 1 June 2023							
As originally reported		(158,182)	425,381	267,199	-	-	-
Prior year adjustment		195,628	(195,628)	-	-	-	-
As restated		37,446	229,753	267,199	-	-	-
Fund balances at 31 May 2024		96,386	142,737	239,123	37,446	229,753	267,199

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.


THE LUCY RAYNER FOUNDATION

BALANCE SHEET

AS AT 31 MAY 2024

		2024		2023	
	Notes	£	£	As Restated £	£
Fixed assets					
Tangible assets	13		2,814		3,752
Current assets					
Debtors	14	7,841		4,500	
Cash at bank and in hand		251,632		265,121	
		<u>259,473</u>		<u>269,621</u>	
Creditors: amounts falling due within one year	15	<u>(23,164)</u>		<u>(6,174)</u>	
Net current assets			<u>236,309</u>		<u>263,447</u>
Total assets less current liabilities			<u><u>239,123</u></u>		<u><u>267,199</u></u>
Income funds					
Restricted funds	18		142,737		229,753
Unrestricted funds			96,386		37,446
			<u>239,123</u>		<u>267,199</u>

The financial statements were approved by the Trustees on 28/08/2024



D Shaw
Trustee

THE LUCY RAYNER FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2024

1 Accounting policies

Charity information

The Lucy Rayner Foundation is a Charitable Incorporated Organisation that was incorporated on 22nd July 2021.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's CIO Foundation Constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations and grants are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Investment income, which includes interest receivable is included in the Statement of Financial Activities in the year in which it is receivable.

Income is received from one charitable activity, which is, Mental Health Support all of which is recognised in the year in which the income is receivable, which is when the charity becomes entitled to the resources.

Income from other trading activities relates to fundraising events, and this income is recognised in the year in which the income is receivable, which is when the event takes place.

THE LUCY RAYNER FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer Equipment	20% Straight Line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THE LUCY RAYNER FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations and gifts	66,867	35,000	101,867	231,419	159,425	390,844
Grants	5,669	74,501	80,170	40,795	90,520	131,315
	<u>72,536</u>	<u>109,501</u>	<u>182,037</u>	<u>272,214</u>	<u>249,945</u>	<u>522,159</u>

THE LUCY RAYNER FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

4 Charitable activities

	Mental Health Support 2024 £	2023 £
Providing mental health support	107,438	-

5 Other trading activities

	Unrestricted funds 2024 £	Total 2023 £
Fundraising events	117,802	-

6 Investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	3,376	201

7 Raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<u>Fundraising and publicity</u>		
Staging fundraising events	-	454
Advertising	4,514	8,804
Fundraising and publicity	4,514	9,258
	4,514	9,258

THE LUCY RAYNER FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

8 Charitable activities

	Mental Health Support 2024 £	Mental Health Support 2023 £
Staff costs	238,961	257,422
Costs of goods sold	71,889	47,950
Direct costs	16	113,779
Charitable donations	-	80,264
Consulting	54,460	-
Rent	15,438	-
Premises expenses	8,475	-
Staff training	19,974	-
	<u>409,213</u>	<u>499,415</u>
Share of support costs (see note 9)	16,631	52,180
Share of governance costs (see note 9)	8,371	3,697
	<u>434,215</u>	<u>555,292</u>
Analysis by fund		
Unrestricted funds	211,978	69,830
Restricted funds	222,237	485,462
	<u>434,215</u>	<u>555,292</u>

THE LUCY RAYNER FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

9 Support costs

	Support costs	Governance costs	2024 Support costs	Governance costs	2023
	£	£	£	£	£
Depreciation	938	-	938	938	938
Computer expenses	13,231	-	13,231	15,234	15,234
Printing, postage & stationery	133	-	133	57	57
Motor expenses	-	-	-	2,149	2,149
Subscriptions	325	-	325	23,503	23,503
Entertainment	3	-	3	432	432
Travel & subsistence	715	-	715	-	-
Telecommunications	-	-	-	1,837	1,837
Training	-	-	-	8,030	8,030
Sundry costs	1,286	-	1,286	-	-
Accountancy	-	5,658	5,658	-	900
Bank fees	-	563	563	-	459
Bookkeeping	-	2,150	2,150	-	2,338
	<u>16,631</u>	<u>8,371</u>	<u>25,002</u>	<u>52,180</u>	<u>55,877</u>
Analysed between					
Charitable activities	<u>16,631</u>	<u>8,371</u>	<u>25,002</u>	<u>52,180</u>	<u>55,877</u>

Governance costs includes payments to the independent examiners of £2,700 (2023- £900) for independent examination fees.

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

2024	2023
Number	Number
<u>7</u>	<u>7</u>

THE LUCY RAYNER FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

11 Employees (Continued)

Employment costs	2024 £	2023 £
Wages and salaries	201,519	233,439
Social security costs	26,969	17,209
Other pension costs	10,473	6,774
	<u>238,961</u>	<u>257,422</u>

The trustees consider two members of staff to be key management personnel. The total employment benefits of key management personnel were £120,014.

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024 Number	2023 Number
£80,001 - £90,000	<u>1</u>	<u>1</u>

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Tangible fixed assets

	Computer Equipment £
Cost	
At 1 June 2023	4,690
At 31 May 2024	<u>4,690</u>
Depreciation and impairment	
At 1 June 2023	938
Depreciation charged in the year	938
At 31 May 2024	<u>1,876</u>
Carrying amount	
At 31 May 2024	<u>2,814</u>
At 31 May 2023	<u>3,752</u>

THE LUCY RAYNER FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

14 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Other debtors	451	-
Prepayments and accrued income	7,390	4,500
	<u>7,841</u>	<u>4,500</u>

15 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	£
Other taxation and social security		3,765	4,220
Deferred income	16	12,580	-
Trade creditors		800	329
Other creditors		1,124	-
Accruals and deferred income		4,895	1,625
		<u>23,164</u>	<u>6,174</u>

16 Deferred income

	2024	2023
	£	£
Other deferred income	<u>12,580</u>	<u>-</u>

Deferred income is included in the financial statements as follows:

	2024	2023
	£	£
Deferred income is included within:		
Current liabilities	<u>12,580</u>	<u>-</u>
Movements in the year:		
Deferred income at 1 June 2023	-	-
Resources deferred in the year	<u>12,580</u>	<u>-</u>
Deferred income at 31 May 2024	<u>12,580</u>	<u>-</u>

17 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees.

The charge to profit or loss in respect of defined contribution schemes was £10,473 (2023 - £6,774).

THE LUCY RAYNER FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds			
	Incoming resources	Resources expended	Transfers	Balance at 1 June 2023	Incoming resources	Resources expended	Transfers	Balance at 31 May 2024
	£	£	£	£	£	£	£	£
Counselling	(58,675)	(155,513)	214,188	-	63,021	(88,315)	25,294	-
Mental Health Champions	7,878	(2,168)	-	5,710	-	-	-	5,710
Surrey Suicide Bereavement Service	138,000	(74,782)	-	63,218	10,000	(73,644)	426	-
Support Groups	4,295	(4,295)	-	-	10,000	(304)	-	9,696
Schools Programme	274,520	(126,204)	-	148,316	23,980	(59,974)	-	112,322
Training & Workshops	3,000	(3,000)	-	-	-	-	-	-
Wellbeing Centre	132,009	(119,500)	-	12,509	2,500	-	-	15,009
	<u>501,027</u>	<u>(485,462)</u>	<u>214,188</u>	<u>229,753</u>	<u>109,501</u>	<u>(222,237)</u>	<u>25,720</u>	<u>142,737</u>

Counselling - Provision of one-to-one counselling. A free immediate referral service for those who need help. As a result of the review per note 21, the fund balances have been adjusted accordingly.

Surrey Suicide Bereavement Service - Provides practical support and advice for families bereaved by suicide.

Mental Health Champions - Introduce Mental Health Champions in workplaces to promote greater understanding of mental health.

Support Groups - Provide mental health discussion groups for men, women, young people and their families.

Schools Programme - Raise awareness of the early warning signs of mental ill health in children, using a whole school approach.

Training & Workshops - Provide awareness workshops and Mental Health First Aid Training.

Wellbeing Centre - The charity is working towards building a facility that will support young people and their families with their mental health, before it gets to crisis point,

19 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Fund balances at 31 May 2024 are represented by:						
Tangible assets	2,814	-	2,814	3,752	-	3,752
Current assets/(liabilities)	93,572	142,737	236,309	263,447	-	263,447
	<u>96,386</u>	<u>142,737</u>	<u>239,123</u>	<u>267,199</u>	<u>-</u>	<u>267,199</u>

THE LUCY RAYNER FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

20 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

21 Prior Year Adjustment

During the year the trustees conducted a full review of the allocation of expenditure between the various funds. As a result of this review some of the adjustments impacted the previous period so these have been made accordingly.