

Charity registration number 1195259 (England and Wales)

**THE LUCY RAYNER FOUNDATION**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2025**

# THE LUCY RAYNER FOUNDATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

T Sims  
R Pierre  
R Stephenson  
D Shaw  
E S Snelgrove  
B Whitaker (Appointed 28 April 2025)  
P Grinstead (Appointed 28 April 2025)

**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  
Ground Floor  
1-7 Station Road  
Crawley  
West Sussex  
RH10 1HT

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# THE LUCY RAYNER FOUNDATION

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# THE LUCY RAYNER FOUNDATION

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 31 MAY 2025**

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The trustees present their annual report and financial statements for the year ended 31 May 2025.

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 governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)".

### 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.

### Public benefit

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

### Achievements and performance

#### *Significant activities and achievements against objectives*

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.

Now in our 12<sup>th</sup> year as a charity we are going from strength to strength and have become a valuable service for the community within the Surrey Borders. That is not to say that this year hasn't had its challenges, but the support that we have received from our community has really helped us to continue to evolve.

Our values are still the same as they were when we first started in 2013 and we strive to achieve that same standard in everything that we do as a team.

### Counselling Service

This continues to be the foundation that we build the charity upon and we have been able to maintain a good quality of service to anyone that engages with our counselling team. We uphold our promise of no waiting list and to offer free counselling services to any young person who is in full time education and just ask for a small donation from those who engage that are working, as a commitment to attend their sessions.

In 2024/2025 we delivered 2,394 counselling sessions to young people who are struggling with their mental health, through our 50 counsellors who have truly supported our charity over the years.

Although we work predominantly with young people we do not exclude anyone that reaches out for support and this is why we offer a 360 degree support that includes men, women and family support groups. These groups can be accessed both online and face to face. The support group exists to support individuals and families who are looking for support, guidance and information on best practices.

### Women's Group

Offers an authentic, safe space, through our weekly face to face and online support group. These groups offer exercise, relaxation, self-enquiry, peer to peer support and friendship.

**We have supported 724 women through this group.**

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# THE LUCY RAYNER FOUNDATION

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MAY 2025**

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### **Men's Group**

This is a place where men of all ages come together both online and face to face, offering a safe harbor to have an honest conversation without judgement. We are proud that we have continued to support men especially in a climate where men still find it hard to talk about their feelings.

**We have supported 315 men through this group.**

### **Just Talk**

This is a family support group that takes place on the first Sunday of every month.

Here there is an opportunity to meet other families in similar situations, finding support, understanding and friendship over a cup of tea and a biscuit. We see all ages from worried grandparents to new born babies coming in with their families and bond over conversations that let them know that they are not alone. Family is in the heart of everything that we do.

**We have supported 121 individuals through this group.**

### **Surrey Suicide Bereavement Service**

This service is very much needed in a time when suicide is on the increase. Our SSBS is run by dedicated staff who have had lived experience and has become one of the most recognized suicide bereavement service within Surrey. The service offers practical support, guidance and advocacy to families who have been devastated by the loss of a loved one to suicide and hold space for them to express their grief in a safe and caring environment.

**We have supported 55 families, 406 calls, 132 Home visits**

### **Schools Programme**

It has proved to have had a big impact within the schools and is growing from strength to strength. We are seeing more and more schools engaging us, for support and guidance. The schools programme targets teachers, pupils and parents to offer a whole school approach to wellbeing within the school setting. We work with the schools to offer services that compliment what they already have in place.

The check in service is in demand at the schools, this is where we deploy counsellors into schools to offer short sessions to pupils, to give an 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 the situation escalating into something more serious. The check in service is used as a feeder into our full counselling service but we are finding that because we are offering the check in service we are seeing some great results from the schools.

### **Last year we delivered:**

- 660 students reached through mental health awareness school talks
- The LRF Check-In service supported 236 pupils across 5 schools
- 30 participants completed the Youth Mental Health First Aid (YMHFA) course
- 10 participants completed the Adult Mental Health First Aid (AMHFA) course
- 280 school staff engaged through mental health staff training
- 55 parents participated in dedicated 4-week parenting mental health and wellbeing workshops

### **Campaigns**

All of our campaigns have been focused on community because it is really important for our charity to be visible within the community to support and collaborate with other parties.

Some of the main campaigns that we launched:

# THE LUCY RAYNER FOUNDATION

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MAY 2025**

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### **31 Day Challenge**

This is an annual event that we do every year where we invite individuals and companies to take part in doing fundraising activities for a whole month of March.

### **Mental Health Awareness Week Campaign**

**During mental awareness week 12<sup>th</sup> May 2025:**

Recharge – Revision Zone

Women's Night Walk

Men's Boxing Session

Domestic Abuse Awareness

Recharge Zone

Belfry Shopping Centre spreading awareness and collecting uplifting messages within the community.

### **Events**

Fundraising events is the key to why our charity is still able to deliver our services and not having any waiting lists. We achieve this by splitting the fundraising into three parts:

**External Fundraising** – is when individuals, groups, schools, corporates fundraise on our behalf – Special Thanks to First Give, Redhill District Billiards, Nork Park -Party in the Park, Posadero Lounge events, Banger Rally Team Kiss Off, The Archway Theatre, Divers Cove Open Water Swimming, Miss Great Britain, The Jolly Walkers, The Nourishment Academy, The Eight Bells, Footgolf, Totally Mama, Horley Lions, Reigate & Redhill Tangent Club

**Internal Fundraising** - is when The Lucy Rayner Foundation put on our events and people come and take part some of the highlights are the LRF Golf Day at Bletchingley Golf Club raised £10,182.40, Women's Walk £1938.44, LRF Gala Dinner £75,951, Oxford Marathan £1550.

**Bid Writing** – is when we apply for grants to support our services to the Trust and Foundations.

### **Charity Partners:**

It is always a pleasure to be nominated to be the charity partner for the year(s) and to be able to offer our services to make it a win/win for everyone. Thank you to Santander, Mayor of Reigate & Banstead Council, Unison Choir, Worth School, SES Water, Opus Technology, Bletchingley Golf Club, Search Seven, Merstham Football Club, Manor House School, Surrey Police, PSS International Removals, Reigate & Redhill Tangent Club, Dorking Rugby Club, Carrington School for supporting our charity this year.

### **Community Events**

For us it is really important that we have a presence within our community especially in schools, colleges, and universities some of our highlights for 2024/25 is Breathwork with Kerry, Horley Carnival, Reigate School Art Exhibition for Equality and Community Day, Reigate Grammar Giving Day, Hazelwood School Wellbeing Day, Run Reigate, East Surrey Freshers Fair, East Surrey College – Proud to Be Me Week.

# THE LUCY RAYNER FOUNDATION

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MAY 2025**

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I also wanted to mention that the charity receive two awards in recognition of the work we are doing within the community.

- Star In Surrey Award 'Make It Happen Award'
- The Dynamic Award – 'Community Hero Award'

### Financial review

#### *Reserves policy*

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.

The reserves currently stand at £221,703 (2024: £239,123). Within this total, unrestricted funds amount to £127,080 (2024: £96,386).

### 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

(Resigned 27 July 2024)

R Pierre

S Matthew

(Resigned 11 August 2025)

R Stephenson

D Shaw

E S Snelgrove

B Whitaker

(Appointed 28 April 2025)

P Grinsted

(Appointed 28 April 2025)

### *Recruitment and appointment of trustees*

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: 30/3/26

# THE LUCY RAYNER FOUNDATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF THE LUCY RAYNER FOUNDATION

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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 2025.

#### 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.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### Independent examiner's statement

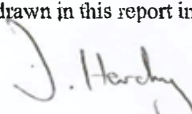
Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements 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 the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 Charities Act 2011.
- 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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  
Ground Floor  
1-7 Station Road  
Crawley  
West Sussex  
RH10 1HT

Dated: 30 March 2026



# THE LUCY RAYNER FOUNDATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
<b>Income from:</b>							
Donations and grants	3	187,894	83,982	271,876	72,536	109,501	182,037
Charitable activities	4	34,327	-	34,327	107,438	-	107,438
Other trading activities	5	130,380	-	130,380	117,802	-	117,802
Investments	6	1,654	-	1,654	3,376	-	3,376
<b>Total income</b>		<b>354,255</b>	<b>83,982</b>	<b>438,237</b>	<b>301,152</b>	<b>109,501</b>	<b>410,653</b>
<b>Expenditure on:</b>							
Raising funds	7	8,848	-	8,848	4,514	-	4,514
Charitable activities	8	314,543	132,096	446,639	211,978	222,237	434,215
Other expenditure	13	170	-	170	-	-	-
<b>Total expenditure</b>		<b>323,561</b>	<b>132,096</b>	<b>455,657</b>	<b>216,492</b>	<b>222,237</b>	<b>438,729</b>
<b>Net income/(expenditure)</b>		<b>30,694</b>	<b>(48,114)</b>	<b>(17,420)</b>	<b>84,660</b>	<b>(112,736)</b>	<b>(28,076)</b>
Transfers between funds		-	-	-	(25,720)	25,720	-
<b>Net movement in funds</b>	10	<b>30,694</b>	<b>(48,114)</b>	<b>(17,420)</b>	<b>58,940</b>	<b>(87,016)</b>	<b>(28,076)</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 June 2024							
As originally reported		96,386	142,737	239,123	(158,182)	425,381	267,199
Prior year adjustment		-	-	-	195,628	(195,628)	-
As restated		96,386	142,737	239,123	37,446	229,753	267,199
<b>Fund balances at 31 May 2025</b>		<b>127,080</b>	<b>94,623</b>	<b>221,703</b>	<b>96,386</b>	<b>142,737</b>	<b>239,123</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

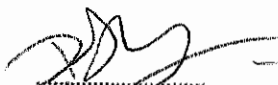
# THE LUCY RAYNER FOUNDATION

## BALANCE SHEET

AS AT 31 MAY 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	15		1,763		2,814
<b>Current assets</b>					
Debtors	16	7,704		7,841	
Cash at bank and in hand		237,387		251,632	
		245,091		259,473	
<b>Creditors: amounts falling due within one year</b>	17	(25,151)		(23,164)	
<b>Net current assets</b>			219,940		236,309
<b>Total assets less current liabilities</b>			221,703		239,123
<b>The funds of the charity</b>					
Restricted income funds	20	94,623		142,737	
Unrestricted funds	21	127,080		96,386	
		221,703		239,123	

The financial statements were approved by the trustees on 30/03/2026



D Shaw  
Trustee

# THE LUCY RAYNER FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

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### 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 governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)". 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 or grantors 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 2025

### 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 2025

### 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 Income from donations and grants

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	147,894	-	147,894	66,867	35,000	101,867
Grants	40,000	83,982	123,982	5,669	74,501	80,170
	<u>187,894</u>	<u>83,982</u>	<u>271,876</u>	<u>72,536</u>	<u>109,501</u>	<u>182,037</u>

# THE LUCY RAYNER FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

### 4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Mental Health Support</b>		
Providing mental health support	34,327	107,438

### 5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	130,380	117,802

### 6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	1,654	3,376

### 7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Fundraising and publicity</b>		
Advertising	8,848	4,514

# THE LUCY RAYNER FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

### 8 Expenditure on charitable activities

	Mental Health Support 2025 £	Mental Health Support 2024 £
<b>Direct costs</b>		
Staff costs	257,959	238,961
Costs of goods sold	59,475	71,889
Direct costs	29	16
Consulting	40,449	54,460
Rent	43,300	15,438
Premises expenses	10,449	8,475
Staff training	3,750	19,974
Wellbeing centre	2,386	-
	<u>417,797</u>	<u>409,213</u>
<b>Share of support and governance costs (see note 9)</b>		
Support	20,430	16,631
Governance	8,412	8,371
	<u>446,639</u>	<u>434,215</u>
<b>Analysis by fund</b>		
Unrestricted funds	314,543	211,978
Restricted funds	132,096	222,237
	<u>446,639</u>	<u>434,215</u>

### 9 Support costs allocated to activities

	2025 £	2024 £
Depreciation	881	938
Computer expenses	17,727	13,231
Printing, postage & stationary	65	133
Subscriptions	199	325
Entertainment	-	3
Travel & subsistence	640	715
Sundry costs	918	1,286
Governance costs	8,412	8,371
	<u>28,842</u>	<u>25,002</u>
<b>Analysed between:</b>		
Mental Health Support	<u>28,842</u>	<u>25,002</u>

# THE LUCY RAYNER FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

<b>10</b>	<b>Net movement in funds</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	3,780	2,700
Depreciation of owned tangible fixed assets	881	938
Loss on disposal of tangible fixed assets	170	-
	<u>          </u>	<u>          </u>

### 11 Trustees

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

### 12 Employees

The average monthly number of employees during the year was:

<b>2025</b>	<b>2024</b>
<b>Number</b>	<b>Number</b>
8	7
<u>          </u>	<u>          </u>

#### Employment costs

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	235,045	201,519
Social security costs	16,804	26,969
Other pension costs	6,110	10,473
	<u>257,959</u>	<u>238,961</u>

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

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
£80,001 - £90,000	1	1
	<u>          </u>	<u>          </u>

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Aggregate compensation	134,618	120,014
	<u>          </u>	<u>          </u>



# THE LUCY RAYNER FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

### 13 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net loss on disposal of tangible fixed assets	170	-

### 14 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.

### 15 Tangible fixed assets

	Computer Equipment £
<b>Cost</b>	
At 1 June 2024	4,690
Disposals	(283)
At 31 May 2025	4,407
<b>Depreciation and impairment</b>	
At 1 June 2024	1,876
Depreciation charged in the year	881
Eliminated in respect of disposals	(113)
At 31 May 2025	2,644
<b>Carrying amount</b>	
At 31 May 2025	1,763
At 31 May 2024	2,814

### 16 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	1,721	451
Prepayments and accrued income	5,983	7,390
	7,704	7,841

# THE LUCY RAYNER FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

### 17 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		4,419	3,765
Deferred income	18	831	12,580
Trade creditors		-	800
Other creditors		1,289	1,124
Accruals		18,612	4,895
		<u>25,151</u>	<u>23,164</u>

### 18 Deferred income

	2025 £	2024 £
Other deferred income	831	12,580
	<u>831</u>	<u>12,580</u>

Deferred income in both the current and prior year relates to income received in advance for an event taking place in the next financial year.

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	831	12,580
	<u>831</u>	<u>12,580</u>
Movements in the year:		
Deferred income at 1 June 2024	12,580	-
Released from previous periods	(12,580)	-
Resources deferred in the year	831	12,580
	<u>831</u>	<u>12,580</u>
Deferred income at 31 May 2025	831	12,580
	<u>831</u>	<u>12,580</u>

### 19 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	6,110	10,473
	<u>6,110</u>	<u>10,473</u>

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

# THE LUCY RAYNER FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

### 20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds				Movement in funds			
	Balance at 1 June 2023	Incoming resources	Resources expended	Transfers	Balance at 1 June 2024	Incoming resources	Resources expended	Balance at 31 May 2025
	£	£	£	£	£	£	£	£
Counselling	-	63,021	(88,315)	25,294	-	3,140	(3,140)	-
Mental Health Champions	5,710	-	-	-	5,710	-	-	5,710
Surrey Suicide Bereavement Service	63,218	10,000	(73,644)	426	-	10,000	(10,000)	-
Support Groups	-	10,000	(304)	-	9,696	-	(1,300)	8,396
Schools Programme	148,316	23,980	(59,974)	-	112,322	5,000	(53,746)	63,576
Wellbeing Centre	12,509	2,500	-	-	15,009	-	-	15,009
The National Lottery Community Fund	-	-	-	-	-	63,910	(63,910)	-
Family Mental Health Programme	-	-	-	-	-	1,932	-	1,932
	<u>425,381</u>	<u>109,501</u>	<u>(222,237)</u>	<u>25,720</u>	<u>142,737</u>	<u>83,982</u>	<u>(132,096)</u>	<u>94,623</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.

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

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

Support Groups - Provides 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.

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,

The National Lottery Community Fund - The charity received a three-year restricted grant under the Reaching Communities/Partnerships programme to deliver the Strengthening Mental Wellbeing in Surrey project.

Family Mental Health Programme - The charity received a grant from Voluntary Action Reigate & Surrey (VARB) for the charities 'Supporting your Family Mental Health and Well-being Program' in Tattenham Corner & Preston.

# THE LUCY RAYNER FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

### 21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 June 2024	Incoming resources	Resources expended	Transfers	At 31 May 2025
	£	£	£	£	£
General funds	96,386	354,255	(323,561)	-	127,080

Previous year:	At 1 June 2023	Incoming resources	Resources expended	Transfers	At 31 May 2024
	£	£	£	£	£
General funds	37,446	301,152	(216,492)	(25,720)	96,386

### 22 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2025	2025	2025
	£	£	£
At 31 May 2025:			
Tangible assets	1,763	-	1,763
Current assets/(liabilities)	125,317	94,623	219,940
	127,080	94,623	221,703

	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	£	£	£
At 31 May 2024:			
Tangible assets	2,814	-	2,814
Current assets/(liabilities)	93,572	142,737	236,309
	96,386	142,737	239,123

### 23 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025	2024
	£	£
Within one year	18,000	-

# THE LUCY RAYNER FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MAY 2025*

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### **24 Related party transactions**

During the year, two trustees made donations totalling £740 as part of a fundraising event, and one trustee purchased goods from the charity at the standard public price of £470. No trustees received any remuneration or other benefits. (2024 - None)