

NORTH STAFFS MIND

(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS

Year Ended 31 March 2025

Company Registration No. 02294089
Registered Charity No. 700788

North Staffs Mind

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North Staffs Mind

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS

Charity Number:	700788
Company Number:	02294089
Chair:	Mark Poulson
Vice Chair:	Vacant
Chief Executive:	Kate Boundy
Company Secretary:	Kate Boundy
Trustees/Company Directors:	Linda Holt (resigned 24/07/25) Neil Dingley Susan Moffat Mark Poulson Susan Davies (resigned 30/07/24) Kishore Chandiramani James Aberley Lynne Ingram (resigned 24/10/24) Jonathan Phelan (resigned 08/09/25) Stuart Fisher (resigned 20/01/25) Sarah Burns Mark Roe (appointed 01/08/24) Supritha Rao (appointed 01/11/24) Neil Rosiak (appointed 21/10/25)
Key Management Personnel:	Kate Boundy, Chief Executive Deb Smith, Head of Services Laura Colclough, Head of HR Jane Considine, Head of Finance
Auditors:	Deans (Staffordshire) Limited, Gibson House, Hurricane Court, Hurricane Close, Stafford, ST16 1GZ
Bankers:	National Westminster Bank Plc, 1 Upper Market Square, Hanley, Stoke-on-Trent, ST1 1QA
Registered Office:	83 Marsh Street, Hanley, Stoke-on-Trent, ST1 5HN
Status:	North Staffs Mind is a company limited by guarantee. It is a registered charity and governed by the provisions of its Memorandum and Articles of Association.

North Staffs Mind

TRUSTEES' ANNUAL REPORT

The trustees are pleased to present their report together with the audited financial statements of the charitable company ("the charity") for the year ended 31st March 2025. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the 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 published in October 2019.

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

DIRECTORS AND TRUSTEES

The directors of the charity are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The trustees serving during the year and since the year end were as follows:

Neil Dingley
Linda Holt (resigned 24/07/25)
Susan Moffat
Mark Poulson
Susan Davies (resigned 30/07/24)
Kishore Chandiramani
James Aberley
Lynne Ingram (resigned 24/10/24)
Jonathan Phelan (resigned 08/09/25)
Stuart Fisher (resigned 20/01/25)
Sarah Burns
Mark Roe (appointed 01/08/24)
Supritha Rao (appointed 01/11/24)
Neil Rosiak (appointed 21/10/25)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

North Staffs Mind is a company limited by guarantee and does not have any share capital. It is a non-profit making organisation and registered charity governed by its Memorandum and Articles of Association.

Organisation and appointment of trustees

The Board is made up of 12 elected members (trustees). The Board meets at least 4 times per year and an annual strategic planning day is held. Decisions are taken by a majority vote and the Board appoints a Chief Executive to manage the day to day operations of the organisation, ensure that the organisation meets its aims and objectives, provide leadership to the organisation and take responsibility, alongside the trustees and the senior management team, for strategic development and planning.

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TRUSTEES' ANNUAL REPORT

Trustee induction and training

The charity recognises that its board needs a diverse range of skills, experience and knowledge to run the organisation effectively. New trustees are recruited to North Staffs Mind based on the use of adverts, word-of-mouth and personal recommendation. A skills matrix is maintained to ensure the board understands its collective skills set, identifies any key areas that are lacking and how these are best addressed – whether through training or recruitment. The Board has an active succession plan.

All potential new trustees meet the Chief Executive and Chair to gain insight into the organisation and the expectations and obligations of becoming a trustee. Following this they are invited to observe at Board meeting to ensure they understand the commitment required before taking on a trustee role.

There is a comprehensive induction process in place which includes information on roles and responsibilities of trustees, good governance reference material including a generic trustee role description and information about the charity's structure and remit. The induction pack is reviewed and updated every two years to capture current good practice in governance, trustee board development and planning, and is available electronically. Policies on dealing with conflicts of interest and induction/training are included in the pack and an active conflicts register maintained.

All new trustees are also invited to take part in an induction hosted by national Mind which provides an insight into working within the Federation and allows trustees to meet and network with colleagues from throughout England and Wales. There is an ongoing active trustee community facilitated by national Mind.

An information sheet is distributed to all new trustees, and annually to existing trustees, to identify specific areas where information or support is required to carry out the role and consider options relating to training/learning styles. Refresher training on roles and responsibilities is provided on a regular basis. An annual away day is organised for trustees to consider collectively key strategic issues which could influence and impact upon the future direction of the organisation to inform annual and strategic planning.

North Staffs Mind complies with the principles of the national Charity Governance Code.

Risk management

The trustees acknowledge their responsibility for managing risk and regularly give consideration to the major risks to which the charity is exposed and the implementation of robust systems to mitigate these risks.

The Risk Subcommittee is responsible for overseeing the organisations strategic risk register and reports to Board on significant new or escalating risks. The subcommittee comprises of trustees, NS Mind's Head of Services, Head of HR and the Chief Executive.

The subcommittee ensures that the strategic risk register is regularly reviewed and updated and reviews new and escalating risks. Each meeting focuses on an operational area at each meeting – with the service lead in attendance. This is helping to ensure risk is integrated into all of our work. The subcommittee reports to our main Board.

We have ensured a number of measures are in place to mitigate the financial resilience risk including establishing a diverse range of income generating activities to ensure we maximise income raising opportunities.

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TRUSTEES' ANNUAL REPORT

Principal risks and uncertainties

Trustees consider the principal risk faced by North Staffs Mind to be:

Financial Sustainability – North Staffs Mind operates a number of large contracts which, if not renewed, would have significant impact on the cost base of the organisation. Our income continues to be affected by financial uncertainty and constraints – in particular fundraising and paid service income.

OBJECTIVES AND ACTIVITIES

The objectives of the charity

- to promote the preservation of mental health by working with and supporting people with mental ill-health to feel enabled and empowered to live with and manage their mental health; and
- to relieve the needs of people with mental ill-health by working to increase understanding of mental health, raising awareness and challenging stigma and discrimination

In order to achieve these objectives, it is the charity's policy to offer a comprehensive range of appropriate services. The service offer is under constant review to ensure it continues to meet the changing needs of local people.

Our Vision

**We won't give up until everyone
experiencing a mental health
problem gets both support and
respect.**

Connecting Minds

We bring people together to make change in their communities.

Supporting Minds

We deliver life-changing support.

Changing Minds

We speak out and demand better from policymakers and the public.

Engaging Minds

We actively engage our supporters and local communities with our work

Equitable Minds

We offer equality of access to our services, jobs and opportunities

STRATEGIC REPORT

As we continue to expand our services and reach we were delighted to merge with Mid Cheshire Mind in September 2024. We are proud to support local people and communities throughout Staffordshire and Cheshire.



Our team

89 people worked across North Staffs and Mid Cheshire Mind on 31.03.2025. Our staff absence and turnover rates are significantly below sector averages. We offer a number of placement opportunities for counsellors in training – helping to develop the next generation of mental health specialists.

Our work is also boosted by an amazing team of volunteers donating **hundreds of hours of collective support and expertise** – including counsellors, fundraising ambassadors and our Board of Trustees.

In October 2024 we hosted an all staff away day at Middleport Pottery. Bringing together teams who work across both counties to share our successes and future plans.

We strive to make our organisation a great place to work. Our 2024 Staff Survey showed that **100%** of our team shared that they enjoy their job at NS Mind.

- **86%** feel that you contribute to the success of NS Mind,
- **84%** feel you have the opportunity to develop and grow at NS Mind, both personally and professionally,
- **86%** feel adequately supported in your role



Supporting Adults

Our adult group offer continues to grow with **117 groups** hosted – supporting over **700 local people**. New service launched this year includes a men's mental wellbeing group 'Mindful Men' hosted at M Club.

Collaboration with local trusted partners is central to our strategy as we know that we can achieve so much more by working with others. We worked with Changes Health and Wellbeing to launch Rise during the summer of 2024 - a safe and welcoming space that aims to support and improve mental health through support, activities and tackling loneliness.

Our private counselling service continued to grow during the year. We offer rapid access to high quality, accredited counselling at an affordable cost. In line with demand we opened a new counselling location in Stafford.



North Staffs Mind

TRUSTEES' ANNUAL REPORT

Supporting Children and Young People

Our schools team supported **2387** children in **39** schools in Staffordshire and Cheshire through a commissioned service that matches one of our specialist counsellors with the bespoke needs of each school.

We also supported front line staff in schools through supervision, debriefs and training.

1124 pupils accessed our Maccas Project targeted early intervention workshops which are free of charge to schools.

We are a proud partner working alongside Changes Health and Wellbeing and the Dove Service in delivering the StayWell service in Stoke on Trent <https://staywellcyp.org/home/>.

During 2024 we launched a new private counselling offer for CYP to complement our existing offer.



Supporting Businesses

We welcomed a new Training Manager to our team during the year who spent some time reviewing and revitalizing our training packages. **1250 people attended one of our training sessions** in their workplace – and **97% of people who joining one would recommend us to their friends and family!**

Our counselling and supervision offer for local businesses continues to grow and we support people working in a massive range of public and private sector workplaces.



Demand for supervision and reflective practice sessions for front line staff was high and we recruited a new supervisor to the team in early 2025 to help us to expand.

Supported Housing

Our housing service provides **46** places within supported housing for people with mental health problems. We support recovery and independence and our team is committed to customers moving forward in their lives.



We provide housing and floating support as part of the Destination:Home partnership – working alongside lead partner Concrete and Adullam – aimed at preventing local homelessness in Stoke on Trent.

During the year we began a deep dive review of our supported housing offer – enhancing the support we provide to our residents and beginning a large scale improvements programme for our properties.



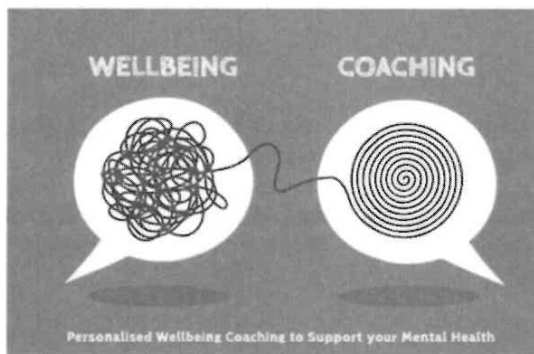
North Staffs Mind

TRUSTEES' ANNUAL REPORT

Mid Cheshire Mind

The team is now well settled into our new wellbeing hub in Winsford Cross Shopping Centre. The building was further enhanced by a grant received from the Morrisons Foundation which has allowed us to create a new, large training room.

We were delighted to obtain funding to provide early intervention mental wellbeing coaching in Cheshire West and Chester – another sector collaboration as we work closely with Chapter Mental Health to ensure there is no wrong front door for people accessing the service.



What is Wellbeing Coaching?

Our new Wellbeing Coaching service has been launched across Cheshire West and Chester to support people who may be struggling with their mental health. Our friendly and experienced wellbeing team will provide someone to listen to you determine what support will help you to recover and to learn new skills that will help you to become more resilient and able to cope in the future.

Find out more and register



Chapter Mental Health
t: 01244 344 409
e: info@chaptermentalhealth.org

Mind Mid Cheshire
t: 01606 863 305
e: office@midcheshiremind.org.uk



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What will the Wellbeing Coaching consist of?

You will be matched with a wellbeing coach who will support you through 11 sessions. These will either be face to face or by telephone/online - depending on your preference. Your coach will work with you to explore goals and techniques to support your mental health.

We are also hosting a number of workshops on a range of subjects which you can join with other local people. Who is delivering the Wellbeing Coaching? Chapter Mental Health will deliver the service in and around Chester, Neston and Ellesmere Port whilst Mid Cheshire Mind will support people living in Vale Royal and rural outlying areas.

Is there a cost?

No the service is free. It has been funded by a partnership of Cheshire West and Chester Council and Cheshire and Wirral Partnership NHS Foundation Trust.

How do I access the Wellbeing Coaching?

Simply contact Chapter or Mid Cheshire Mind. You can access the service directly and do not need a referral from a healthcare or other professional.



This money was put towards our free service offer – including our Maccas youth project, groups and drop ins and a free 1:1 counselling service. Thank you!



Community Events

We were delighted to be present at 62 community events during 2024/25 – raising awareness about mental wellbeing and our service offer.



Our bereavement, art and peer support groups continue to expand and reach out to new locations.

Fundraising

Through amazing generosity you donated an amazing **£156,935.50** to us during the year. In December we organized 2 Mental Elf fun runs, where we were joined by over 500 runners – many in fancy dress.

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TRUSTEES' ANNUAL REPORT

Public Benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing North Staffs Mind's aims and objectives and planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

The trustees believe that the charity meets the principles relating to charities and public benefit described in the Charity Commission guidance and that this Trustees' Annual Report demonstrates the charity's contribution to the prevention and treatment of mental ill health among the people of North Staffordshire through the provision of supported housing, counselling services and the promotion of social activities through social support groups and befriending/mentoring activity.

Fundraising

North Staffs Mind complies with the regulatory standards for fundraising. It is registered with the Fundraising Regulator and committed to the Fundraising Promise and adherence to the Code of Fundraising Practice.

Safeguards are in place with suppliers and those who fundraise on the charity's behalf to ensure ongoing compliance and maintain reputation in the local community and beyond.

A complaints policy clearly explains how an individual can complain. No complaints regarding fundraising activities were received in the financial year 2024-25. There is a duty to report to the Fundraising Regulator on the totality of complaints.

As a provider of mental health services, North Staffs Mind aims to ensure that our fundraising meets the needs of the whole community. It is a signatory of the Fundraising Preference Service to enable individuals to opt out from receiving fundraising communications.

Plans for the future

As we enter a new financial year we are looking forward to the opportunities and challenges that 2025-26 will bring. My reports of the last four years seem to repeat themselves as I state that our operational landscape remains uncertain and tough. Just as we think things are easing off something else looms on the horizon to add to our risk register – from austerity to the abolition of NHS England and cuts to ICBs we need to remain agile and continue to be open to doing new things depending on local need and funding available. Our staff, Board members and volunteers continue to work together to generate brilliant results, making my role as Chief Executive particularly enjoyable. We have been delighted to welcome a new Head of Development and Sustainability to our senior leadership team which we hope will enable us to focus on sustainable service development and income generation into the future.

Our merger with Mid Cheshire Mind finalised in 2024 and we are now providing services across a much larger geographical footprint. It was wonderful to host an all staff away day in the autumn of 2024 to see how we are growing and get an insight into our collective skills and experiences. This gives me every confidence for the future.

I am really looking forward to working proactively within the wider Mind Federation during the next year. We are actively involved in many initiatives and are particularly keen to learn from best practice happening around the country – and whether we can adapt this for our local communities. Collaboration with other organisations will also continue to be a key driver for our future success.

Kate Boundy, Chief Executive

North Staffs Mind

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Financial review

A Statement of the Financial Activities of the charity is given on page 15. The total incoming resources for the year amounted to £2,343,691 (2024: £2,469,645) and £2,392,982 (2024: £2,238,505) was dispensed in direct pursuance of the charitable objectives of the company. There were net (outgoing)/incoming resources of (£49,291) (2024: £231,140). This has been deducted from the fund values brought forward at the beginning of the financial year, and the total of fund balances at 31 March 2025 was £1,384,580 (2024: £1,433,871).

The charity reviews its expenditure commitments on a regular basis and has implemented a programme of cost improvements to address the ongoing sustainability of a number of its operations going forward.

Premises at Marsh Street are stated at their 1999 valuation figure. A re-valuation was undertaken during 2007 and this indicated a material difference between the value of the company's assets and the amount at which they are stated in the accounts at that point in time. The Marsh Street premises continue to operate at full capacity.

Planning permission was granted in 2024 to build a new headquarters on the current Marsh Street site, extending into the adjoining vacant plot of land which has been purchased to allow a larger scheme to suit the needs of the charity now and into the future.

Investments during the year, which were interest bearing deposits with the Charities Official Investment Fund, were acquired in accordance with the powers contained in the company's governing instrument and with the provisions of the Charities Act 2011.

The total grants for the year, after transfers to deferred income, were £1,263,620 (2024: £1,364,549). Grants from Public Sector Organisations totalled £1,074,198 (2024: £1,144,218) and represent 46% of total incoming resources.

There were no capital commitments at the balance sheet date and, in the view of the trustees, the funds held at 31 March 2025 were available and adequate to fulfill its existing obligations.

Through prudent financial management of North Staffs Mind, the majority of services and projects during the year remained within budget.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Reserves policy

The trustees have reviewed the reserves policy and have agreed that the level of reserves is assessed annually in order to mitigate current and future risks as well as enabling North Staffs Mind to achieve its objectives. As at 31 March 2025, the actual reserves were £1,384,580. The amount required to meet contractual obligations is £364,072 and a further £175,691 relates to the designated fund requirement. The difference between the actual reserves and free reserves is £844,817, which predominantly relates to the organisation's investment in long-term assets. Designated funds relate to Marsh Street Development (£30,000) and refurbishment of 30 Stanley Street (£145,691).

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Financial value of volunteers

Volunteers make a significant contribution to the work of North Staffs Mind, supporting the charity to deliver both Counselling and the Tuesday social support group, and as trustees and in other roles. Volunteer counsellors support the charity to deliver counselling sessions for adults and children/young people, and volunteers within Community Support Services were involved in befriending/mentoring relationships and helped run social support group activity. We couldn't achieve as much as we do without the invaluable support of our team of dedicated volunteers.

Powers of investment

The trustees are authorised by the Memorandum of Association to invest monies not immediately required for the charity's own purposes in such investments, securities or property as they deem fit, subject to any conditions required by law.

Auditors

The Auditors, Deans, will be proposed for re-appointment at the forthcoming Annual General Meeting.

CHANGES IN FIXED ASSETS

The movement of fixed assets during the year is detailed in note 12 to the financial statements.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the directors (Trustees) are aware, there is no relevant information of which the company's auditors are unaware. Additionally, the directors have taken all necessary steps that they ought to have taken as directors in order to make themselves aware of all relevant audit information and to establish that the company's auditors are aware of that information.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities and in accordance with the provisions applicable to companies entitled to the small companies exemption.

Signed on behalf of the trustees:



Mark Poulson

Chair

Date: 23/10/25 2025

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STATEMENT OF TRUSTEES' RESPONSIBILITIES IN THE PREPARATION OF FINANCIAL STATEMENTS

The trustees (who are also directors of North Staffs MIND for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report was approved by the trustees on 23/10/ 2025 and signed on their behalf by:



Mark Poulson
Chair

North Staffs Mind

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTH STAFFS MIND

Opinion

We have audited the financial statements of North Staffs Mind (the 'charitable company') for the period ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTH STAFFS MIND

the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risk of fraud and non-compliance with laws and regulations.

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTH STAFFS MIND

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual balances, variances or unexpected relationships;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias;
- investigated the rationale behind significant or unusual transactions; and
- specifically tested the controls around banking payments

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation claims;
- reviewing correspondence with HMRC and other relevant regulators.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Jeremy G Hodgkiss (Senior Statutory Auditor)

Deans

Chartered accountants

Statutory auditor

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

Gibson House

Hurricane Court

Hurricane Close

Stafford

ST16 1GZ

Date: 4th November 2025

North Staffs Mind

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) for the year ended 31 March 2025

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
		£	£	£	£
INCOME FROM:					
Donations and legacies	1	137,419	-	137,419	141,488
Charitable activities:					
Grants receivable	2	1,258,053	5,567	1,263,620	1,364,549
Property service charges – housing benefit, rent and supporting people	2	865,611	-	865,611	865,050
External training	2	29,089	-	29,089	34,983
Other trading activities:					
Miscellaneous income	3	25,413	-	25,413	47,690
Investment income	4	22,539	-	22,539	15,885
TOTAL INCOME		2,338,124	5,567	2,343,691	2,469,645
EXPENDITURE ON:					
Charitable activities:					
Adult counselling	5	959,910	5,567	965,477	938,222
Children's counselling	5	567,706	26,143	593,849	628,191
Housing	5	719,922	-	719,922	605,539
Community support services	5	72,019	-	72,019	22,839
External training	5	41,715	-	41,715	43,714
TOTAL EXPENDITURE		2,361,272	31,710	2,392,982	2,238,505
NET INCOME AND NET MOVEMENT IN FUNDS	18	(23,148)	(26,143)	(49,291)	231,140
RECONCILIATION OF FUNDS:					
Total funds brought forward		1,407,728	26,143	1,433,871	1,202,731
TOTAL FUNDS CARRIED FORWARD	18	1,384,580	-	1,384,580	1,433,871

All income and expenditure derives from continuing activities.

All gains and losses recognised in the year have been dealt with in the Statement of Financial Activities.

The notes on pages 18 to 36 form part of the financial statements.

North Staffs Mind

BALANCE SHEET

At 31 March 2025

	Note	2025	2024
		£	£
FIXED ASSETS			
Intangible assets	11	(130,246)	-
Tangible assets	12	521,672	477,989
		391,426	477,989
CURRENT ASSETS			
Debtors	13	218,547	160,096
Short term deposits	14	264,254	503,843
Cash at bank and in hand	15	737,999	582,432
		1,220,800	1,246,371
CREDITORS: Amounts falling due within one year	16	(227,646)	(290,489)
NET CURRENT ASSETS		993,154	955,882
NET ASSETS		1,384,580	1,433,871
THE FUNDS OF THE CHARITY			
UNRESTRICTED FUNDS			
General funds	18-19	1,208,889	1,338,467
Designated funds	18-19	175,691	69,261
		1,384,580	1,407,728
RESTRICTED FUNDS	18-19	-	26,143
TOTAL CHARITY FUNDS	18-19	1,384,580	1,433,871

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements on pages 15 to 36 were approved by the board and authorised for issue on 23/10/2025 and were signed on its behalf by:


Mark Poulson
Chair


Neil Dingley
Treasurer

Company Registration No. 02294089

Registered Charity No. 700788

The notes on pages 18 to 36 form part of the financial statements.

North Staffs Mind
STATEMENT OF CASH FLOWS
for the year ended 31 March 2025

	Note	2025 £	2024 £
NET CASH FLOW FROM OPERATING ACTIVITIES	21	(178,041)	325,172
CASH FLOW FROM INVESTING ACTIVITIES:			
Payments to acquire tangible fixed assets	12	(88,670)	(86,137)
Purchase of intangible assets	11	160,150	-
Interest received	4	22,539	15,885
Payment to acquire/(release of) short term deposits	14	239,589	(253,843)
NET CASH FLOW FROM INVESTING ACTIVITIES		333,608	(324,095)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		155,567	1,077
Cash and cash equivalents brought forward		582,432	581,355
CASH AND CASH EQUIVALENTS CARRIED FORWARD		737,999	582,432
CASH AND CASH EQUIVALENTS CONSISTS OF:			
Cash at bank and in hand	15	737,999	582,432
CASH AND CASH EQUIVALENTS CARRIED FORWARD		737,999	582,432

The notes on pages 18 to 36 form part of the financial statements.

North Staffs Mind

ACCOUNTING POLICIES

for the year ended 31 March 2025

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows.

GENERAL INFORMATION AND BASIS OF PREPARATION

North Staffs MIND is a company limited by guarantee in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are given in the trustees annual report on page 5.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

GOING CONCERN

The Trustees have reviewed and approved financial projections including cashflow forecasts for the period to 31 March 2027. The Trustees believe there are adequate resources which will enable the charity to meet its liabilities as they fall due for the foreseeable future. For this reason, the Trustees have adopted the going concern basis in preparing the financial statements.

ACCOUNTING CONVENTION

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

INCOMING RESOURCES

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received. Service charges received in advance are apportioned over the accounting periods to which they relate. Interest receivable on bank deposits is accrued on a daily basis over the period in which it is earned.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

North Staffs Mind

ACCOUNTING POLICIES

for the year ended 31 March 2025

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

LEGACY INCOME

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion, legacies will be notified to the charity, however, it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

RESOURCES EXPENDED

Expenditure is charged on an accruals basis, inclusive of irrecoverable Value Added Tax. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

- Direct charitable activities expenditure comprises those costs directly incurred in pursuance of the charity's charitable activities. These costs are related to the employment of counsellors, the provision and maintenance of furnished housing accommodation, the provision of housing workers, the running of befriending projects and the expenses incurred by volunteer workers in connection with their befriending and other charitable activities.
- Support costs comprise all services supplied centrally, and include headquarters' staff and office overhead and accommodation expenses. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.
- Administration costs include the employment costs applicable to organisational, as opposed to project, administration and expenses arising from compliance with constitutional and statutory requirements, including audit fees.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

OPERATING LEASES

Annual rentals under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

INTANGIBLE FIXED ASSETS

Intangible fixed assets are stated at cost less accumulated amortisation and accumulated impairment losses. Amortisation is released to the income and expenditure account on a straight line basis over 10 years.

TANGIBLE FIXED ASSETS

Capital expenditure over a value of £500 is capitalised.

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended. On transition to FRS 102 the Trustees' have taken the decision to use the valuation at 1999 as the deemed cost of the property.

North Staffs Mind

ACCOUNTING POLICIES

for the year ended 31 March 2025

Depreciation is provided at the following annual rates as applied to the cost or valuation in order to write off each asset over its estimated useful economic life.

Freehold land	- nil
Freehold buildings	- 2% straight line
Housing furniture and equipment	- 15% - 33.3% straight line
Office furniture and equipment	- 15% - 33.3% straight line

INVESTMENTS

Investments comprising short-term deposits with the Charities Official Investment Fund are stated at cost and are repayable on demand. They are therefore included in the accounts as current assets.

DEBTORS

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short term highly liquid investments repayable without penalty on notice of not more than 24 hours.

CREDITORS

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

FINANCIAL INSTRUMENTS

The charitable company only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the charitable company and their measurement basis are as follows:

Financial assets – Trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in note 13. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost as detailed in note 16. Taxation and social security are not included in the financial instruments disclosure definition, deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

RETIREMENT BENEFITS

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The amount charged against profits represents the contributions payable to the scheme in respect of the accounting year.

North Staffs Mind

ACCOUNTING POLICIES

for the year ended 31 March 2025

FUND ACCOUNTING

General accumulated funds are unrestricted funds available to the charity for its general purposes and include, from time to time, funds designated by the charity for particular purposes, the use of any such designated funds remaining at all times at the discretion of the Trustees.

Restricted funds are subject to restrictions imposed by the donor or by the specific terms of the appeal under which funds are raised. The cost of raising and administering such funds are charged against the specific fund. The restrictions are binding upon the Charity.

TAXATION

As a registered charity the company is exempt from liability to corporation tax on its income from charitable activities and capital 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.

JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the Charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts 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 if the revision affects only that period, or in the period of revision and future periods if the revision affects both current and future periods.

Freehold Property

Freehold land and buildings comprise the company headquarters at Marsh Street, Hanley (cost £141,900, valuation £170,000) and properties held for the provision of housing (cost £238,928). The land and buildings were valued in 1999 by McGarrigle and Company, Chartered Surveyors and Valuers. On transition to FRS 102 the Trustees' have taken the decision to use the valuation at 1999 as the deemed cost of the property. Included in the total land and buildings is £177,500 which relates to land on which no depreciation has been charged.

North Staffs Mind

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2025

1 DONATIONS AND LEGACIES

Unrestricted funds

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Donations and Legacies	137,419	-	137,419	141,488

2 CHARITABLE ACTIVITIES

Charitable activities for 2025 are made up as follows:

	Unrestricted funds £	Restricted funds £	Total 2025 £
Adult Counselling			
North Staffordshire Combined Healthcare Trust	266,961	-	266,961
Mind (NAMH)	-	5,567	5,567
Private commissioned work	24,855	-	24,855
Midlands Partnership NHS Foundation Trust	403,366	-	403,366
Cheshire Police	3,500	-	3,500
Cheshire West & Chester Council	50,000	-	50,000
	<hr/>	<hr/>	<hr/>
	748,682	5,567	754,249
Children's Counselling			
Stoke-on-Trent/Staffordshire Schools	350,371	-	350,371
Changes Health & Wellbeing	98,854	-	98,854
	<hr/>	<hr/>	<hr/>
	449,225	-	449,225
Community Support Services			
Changes Health & Wellbeing	60,146	-	60,146
	<hr/>	<hr/>	<hr/>
	60,146	-	60,146
 Property Services charges – housing benefit, rent and supporting people	 865,611	 -	 865,611
 External Training	 29,089	 -	 29,089
	<hr/>	<hr/>	<hr/>
	2,152,753	5,567	2,158,320
	<hr/>	<hr/>	<hr/>

North Staffs Mind

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2025

2. CHARITABLE ACTIVITIES (CONTINUED)

Charitable activities for 2024 are made up as follows:

	Unrestricted funds £	Restricted Funds £	Total 2024 £
Adult Counselling			
North Staffordshire Combined Healthcare Trust	238,842	-	238,842
Mind (NAMH)	-	18,000	18,000
Private commissioned work	23,350	-	23,350
Midlands Partnership NHS Foundation Trust	558,313	-	558,313
	<hr/>	<hr/>	<hr/>
	820,505	18,000	838,505
Children's Counselling			
Stoke-on-Trent/Staffordshire Schools	347,063	-	347,063
Mind (NAMH)	-	34,047	34,047
Private commissioned work	2,932	-	2,932
Changes Health & Wellbeing	141,272	-	141,272
	<hr/>	<hr/>	<hr/>
	491,267	34,047	525,314
Community Support Services			
Private commissioned work	450	-	450
Mind (NAMH)	-	280	280
	<hr/>	<hr/>	<hr/>
	450	280	730
Property Services charges – housing benefit, rent and supporting people	865,050	-	865,050
External Training	34,983	-	34,983
	<hr/>	<hr/>	<hr/>
	2,212,255	52,327	2,264,582
	<hr/>	<hr/>	<hr/>

North Staffs Mind

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2025

3 MISCELLANEOUS INCOME

<i>Unrestricted funds</i>	Total 2025 £	Total 2024 £
ThinkWell	16,765	19,410
Other	8,648	28,280
	<hr/>	<hr/>
	25,413	47,690
	<hr/>	<hr/>

4 INVESTMENT INCOME

<i>Unrestricted funds</i>	Total 2025 £	Total 2024 £
Interest	22,539	15,885
	<hr/>	<hr/>

5 RESOURCES EXPENDED: CHARITABLE ACTIVITIES 2025

	Activities undertaken directly £	Grant funding of activities £	Support Costs £	Total 2025 £
Adult counselling	128,706	608,062	228,709	965,477
Children's counselling	46,912	403,993	142,944	593,849
Housing	548,390	-	171,532	719,922
Community support services	54,866	-	17,153	72,019
External training	30,279	-	11,436	41,715
	<hr/>	<hr/>	<hr/>	<hr/>
	809,153	1,012,055	571,774	2,392,982
	<hr/>	<hr/>	<hr/>	<hr/>

North Staffs Mind
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2025

5 RESOURCES EXPENDED: CHARITABLE ACTIVITIES 2025 (CONTINUED)

	Adult counselling	Children's counselling	Housing	Community support services	External training	Total 2025
	£	£	£	£	£	£
Salaries and social security costs	682,760	414,380	184,087	47,687	28,088	1,357,002
Pension contributions	29,545	16,324	7,050	1,825	1,166	55,910
Training	-	-	-	-	-	-
Travel	1,253	638	4,888	252	-	7,031
Advertising and publicity	-	-	-	-	-	-
Sessional work	-	-	-	-	-	-
Professional insurance	1,882	779	-	-	-	2,661
Supervision	5,057	12,127	1,674	-	-	18,858
Volunteer expenses	575	-	-	-	-	575
Other costs	5,798	4,232	10,627	3,582	1,025	25,264
Property costs	9,898	928	318,558	1,520	-	330,904
Depreciation	-	1,497	21,506	-	-	23,003
Support costs (see note 6)	228,709	142,944	171,532	17,153	11,436	571,774
	<u>965,477</u>	<u>593,849</u>	<u>719,922</u>	<u>72,019</u>	<u>41,715</u>	<u>2,392,982</u>

Resources expended on charitable activities for 2025 was £2,392,982 (2024: £2,238,505) of which £31,710 (2024: £58,390) was attributable to restricted funds and £2,361,272 (2024: £2,180,115) was attributable to unrestricted funds.

RESOURCES EXPENDED: CHARITABLE ACTIVITIES 2024:

	Activities undertaken directly	Grant funding of activities	Support Costs	2024
	£	£	£	£
Adult counselling	131,605	622,701	183,916	938,222
Children's counselling	32,141	473,439	122,611	628,191
Housing	487,307	-	118,232	605,539
Community support services	18,180	280	4,379	22,839
External training	34,956	-	8,758	43,714
	<u>704,189</u>	<u>1,096,420</u>	<u>437,896</u>	<u>2,238,505</u>

North Staffs Mind

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2025

5 RESOURCES EXPENDED: CHARITABLE ACTIVITIES 2024 (CONTINUED)

	Adult counselling	Children's counselling	Housing	Community support services	External training	Total 2024
	£	£	£	£	£	£
Salaries and social security costs	698,627	467,474	161,289	15,904	32,869	1,376,163
Pension contributions	30,444	18,089	6,303	711	490	56,037
Training	-	-	-	-	-	-
Travel	834	730	5,674	13	-	7,251
Advertising and publicity	-	-	-	-	-	-
Sessional work	-	-	-	-	-	-
Professional insurance	1,593	237	-	-	-	1,830
Supervision	7,077	12,108	1,679	-	-	20,864
Volunteer expenses	-	-	-	210	-	210
Other costs	7,777	4,710	53,215	332	1,597	67,631
Property costs	7,954	807	245,677	1,290	-	255,728
Depreciation	-	1,425	13,470	-	-	14,895
Support costs (see note 6)	183,916	122,611	118,232	4,379	8,758	437,896
	938,222	628,191	605,539	22,839	43,714	2,238,505

6 SUPPORT COSTS ALLOCATION 2025

	Adult Counselling	Children's Counselling	Housing	Comm- unity support services	External training	Total 2025
	£	£	£	£	£	£
Salaries and social security costs	145,088	90,680	108,816	10,882	7,254	362,720
Pensions	6,402	4,001	4,801	480	320	16,004
Training	3,484	2,177	2,613	261	174	8,709
Travelling expenses	2,996	1,873	2,247	225	150	7,491
Office expenses	6,369	3,980	4,776	478	318	15,921
Insurance	4,575	2,859	3,431	343	229	11,437
Professional fees	1,468	918	1,101	110	73	3,670
Advertising and publicity	-	-	-	-	-	-
Rent	1,912	1,195	1,434	143	96	4,780
Utilities	8,251	5,157	6,189	619	412	20,628
Computer software and support	25,772	16,108	19,329	1,933	1,289	64,431
Repairs and renewals	3,257	2,037	2,443	244	163	8,144
Depreciation	4,195	2,622	3,146	315	210	10,488
Goodwill Amortisation	(3,227)	(2,017)	(2,420)	(242)	(161)	(8,067)
Other	13,730	8,582	10,298	1,030	687	34,327
Governance	4,437	2,772	3,328	332	222	11,091
	228,709	142,944	171,532	17,153	11,436	571,774

North Staffs Mind

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2025

6 SUPPORT COSTS ALLOCATION 2024 (CONTINUED)

	Adult Counselling	Children's Counselling	Housing	Comm- unity support services	External training	Total 2024
	£	£	£	£	£	£
Salaries and social security costs	113,164	75,442	72,748	2,694	5,389	269,437
Pensions	4,519	3,012	2,905	108	215	10,759
Training	1,422	949	915	34	67	3,387
Travelling expenses	1,530	1,020	983	36	73	3,642
Office expenses	9,604	6,402	6,174	229	457	22,866
Insurance	4,269	2,847	2,745	102	203	10,166
Professional fees	-	-	-	-	-	-
Advertising and publicity	144	96	92	3	7	342
Rent	245	163	157	6	12	583
Utilities	3,273	2,183	2,105	78	155	7,794
Computer software and support	16,014	10,676	10,295	381	763	38,129
Repairs and renewals	1,534	1,022	986	37	73	3,652
Depreciation	1,418	946	912	34	68	3,378
Other	22,314	14,876	14,344	531	1,063	53,128
Governance	4,466	2,977	2,871	106	213	10,633
	183,916	122,611	118,232	4,379	8,758	437,896

The charity allocates its support costs as shown above and then further apportions these costs between the five charitable activities undertaken (see note 5). Support costs are allocated on a basis consistent with the use of resources.

7 NET INCOMING RESOURCES FOR THE YEAR

Net incoming resources are arrived at after charging the following:

	2025 £	2024 £
Depreciation and other amounts written off tangible fixed assets – owned	44,987	18,272
Auditors' remuneration:		
Audit services	8,700	8,500
Operating lease:		
Land & building	37,618	33,473
Other equipment	4,176	11,933

North Staffs Mind

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2025

8 TRUSTEES AND KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES

In accordance with the governing instrument, no emoluments were paid during the year (2024: £Nil) to the Chair, the directors or any of the trustees.

The total amount of employee benefits received by key management personnel is £232,295 (2024: £201,818). Key management are as disclosed on page 1.

Travel expenses of £Nil (2024: £Nil) have been reimbursed during the year to trustees.

9 STAFF COSTS AND NUMBERS

Details of employee costs are as follows:

	2025 £	2024 £
Wages and salaries	1,598,894	1,536,474
Social security costs	123,197	111,234
Pension costs	71,914	66,796
	<u>1,794,005</u>	<u>1,714,504</u>

The emoluments of one member of staff including benefits in kind are within the range of £70,000 - £79,999, (2024: one within the range of £60,000 - £69,999), not including retirement benefits which are accruing under a defined benefit scheme.

The average number of persons (excluding trustees) employed, analysed during the year by category, was as follows:

	2025 Number	2024 Number
Counselling and Care Services	60	67
Housing Project Services	7	9
Community Support Services	5	2
Support staff:		
Administration/accounts	12	10
Chief executive	1	1
	<u>85</u>	<u>89</u>

North Staffs Mind

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2025

10 PENSION SCHEME

The charity operates a defined contribution scheme on behalf of its employees. The pension cost charge for the year represents contributions payable by the charity to the fund and amounted to £71,914 (2024: £66,796). There were outstanding contributions of £Nil (2024: £2,477) at the year end.

11 INTANGIBLE FIXED ASSETS

	Goodwill
	£
COST/VALUATION	
Additions	(160,150)
Impairment	21,836
	<hr/>
At end of year	(138,314)
	<hr/>
AMORTISATION	
Charge	8,068
	<hr/>
At end of year	8,068
	<hr/>
NET BOOK VALUE	
At 31 March 2025	(130,246)
	<hr/> <hr/>

Business Combination and Goodwill

On 2 September 2024, North Staffs Mind merged with Mid Cheshire Mind. The merger was accounted for as a business combination in accordance with the Charities SORP (FRS 102). The assets and liabilities of Mid Cheshire Mind were recognised at their fair values at the date of acquisition. The fair value of assets acquired exceeded the consideration transferred, resulting in negative goodwill of £160,150. This has been recognised as an intangible asset and is being amortised over 10 years, which the trustees consider to reflect the period over which the benefits of the combination will be realised. The amortisation charge for the year ended 31 March 2025 was £8,068, and the carrying amount of negative goodwill at the year end was £130,246.

Impairment of Goodwill

During the year the charity recognised an impairment charge of £21,836 in respect of goodwill arising from the merger. The impairment relates to specific costs incurred as part of the merger including:

Payroll costs (July and August 2024) £13,463

Legal fees relating to the merger £5,784

Redecoration costs £2,187

These costs were impaired following a review of the carrying value of the goodwill, which determined that the recoverable amount was lower than the carrying amount.

North Staffs Mind

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2025

12 TANGIBLE FIXED ASSETS

	Freehold land and buildings	Office furniture and equipment	Housing furniture and equipment	Total
	£	£	£	£
COST/VALUATION				
At beginning of year	522,538	87,360	177,267	787,165
Additions	11,173	73,777	3,720	88,670
At end of year	533,711	161,137	180,987	875,835
DEPRECIATION				
At beginning of year	151,643	72,469	85,064	309,176
Charge for year	6,901	22,076	16,010	44,987
At end of year	158,544	94,545	101,074	354,163
NET BOOK VALUE				
At 31 March 2025	375,167	66,592	79,913	521,672
At 31 March 2024	370,895	14,891	92,203	477,989

Freehold land and buildings comprise the company headquarters at Marsh Street, Hanley (cost £141,900 valuation £170,000) and properties held for the provision of housing (cost £238,928). The land and buildings were valued in 1999 by McGarrigle and Company, Chartered Surveyors and Valuers. Assets were valued on the basis of 'the market value of the freehold interest in the property in its current physical condition' as defined by the RICS valuation professional standards. On transition to FRS 102 the Trustees' have taken the decision to use the valuation at 1999 as the deemed cost of the property. Included in the total land and buildings is £177,500 which relates to land on which no depreciation has been charged.

Fixed assets are held for direct charitable purposes.

Security enhancements have been included within additions to office furniture and equipment.

If the land and buildings had not been included at valuation they would have been included under the historical cost convention as follows:

	2025	2024
	£	£
Cost	473,328	473,328
Accumulated Depreciation	144,356	138,439
Net Book Value	328,972	334,889

North Staffs Mind

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2025

13 DEBTORS

	2025 £	2024 £
Trade debtors	128,991	89,163
Prepayments and accrued income	87,540	69,809
Other debtors	2,016	1,124
	<u>218,547</u>	<u>160,096</u>

14 SHORT TERM DEPOSITS

	2025 £	2024 £
Treasury reserve account	264,254	503,843
	<u>264,254</u>	<u>503,843</u>

15 CASH AT BANK AND IN HAND

	2025 £	2024 £
Cash at bank and in hand	580,990	458,078
Charities official investment fund	157,009	124,354
	<u>737,999</u>	<u>582,432</u>

16 CREDITORS: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	45,039	86,672
Other taxes and social security	28,838	22,518
Accruals	32,615	45,934
Deferred income (see note 17)	120,212	129,592
Other Creditors	942	5,773
	<u>227,646</u>	<u>290,489</u>

North Staffs Mind

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2025

17 DEFERRED INCOME

The movements for the year as follows:

	At 1 April 2024 £	Received £	Released £	At 31 March 2025 £
Deferred income	129,592	344,474	(353,854)	120,212

18 STATEMENT OF FUNDS

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
UNRESTRICTED FUNDS					
General fund	1,338,467	2,338,124	(2,350,007)	(117,695)	1,208,889
<i>Designated funds:</i>					
Service Improvement and Development	3,000	-	(2,972)	(28)	-
Marsh Street Development	20,570	-	(8,293)	17,723	30,000
Refurbishment of 30 Stanley St.	45,691	-	-	100,000	145,691
	1,407,728	2,338,124	(2,361,272)	-	1,384,580
RESTRICTED FUNDS					
SCCESS	-	5,567	(5,567)	-	-
Paragon Donation	26,143	-	(26,143)	-	-
	26,143	5,567	(31,710)	-	-
TOTAL FUNDS	1,433,871	2,343,691	(2,392,982)	-	1,384,580

Unrestricted Funds

The general funds represent the unrestricted funds of the charity that are not designated for particular purposes.

North Staffs Mind

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2025

The designated funds are as follows:

Marsh Street Development – for future fees as we get planning approval and cost the project to enable creation of a funding proposal for the build.

Refurbishment of 30 Stanley Street – investment in refurbishment of our residential units at 30 Stanley Street.

Transfers

£117,695 has been transferred from the general fund to the designated funds as agreed by the board of trustees to ensure that adequate levels of funding are available to deliver the required developments.

Restricted Funds

The restricted funds represent the following contracts to supply specific services for adults and young people.

£5,567 of the restricted funds income relates to funding from Mind (National Association for Mental Health) for their SCESS project to provide support to 11-18 year olds through delivering group support and 1:1 guided self help sessions.

STATEMENT OF FUNDS 2024

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
UNRESTRICTED FUNDS					
General fund	1,092,525	2,417,318	(2,119,238)	(52,138)	1,338,467
<i>Designated funds:</i>					
Service Improvement and Development	3,000	-	-	-	3,000
Marsh Street Development	20,000	-	(19,430)	20,000	20,570
Refurbishment of 30 Stanley St.	55,000	-	(41,447)	32,138	45,691
	<u>1,170,525</u>	<u>2,417,318</u>	<u>(2,180,115)</u>	<u>-</u>	<u>1,407,728</u>
RESTRICTED FUNDS					
Cost of Living Fund	-	18,000	(18,000)	-	-
SCESS	5,474	34,047	(39,521)	-	-
EIPL	589	280	(869)	-	-
Paragon Donation	26,143	-	-	-	26,143
	<u>32,206</u>	<u>52,327</u>	<u>(58,390)</u>	<u>-</u>	<u>26,143</u>
TOTAL FUNDS	<u><u>1,202,731</u></u>	<u><u>2,469,645</u></u>	<u><u>(2,238,505)</u></u>	<u><u>-</u></u>	<u><u>1,433,871</u></u>

North Staffs Mind

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2025

18 STATEMENT OF FUNDS (CONTINUED)

Unrestricted Funds

The general funds represent the unrestricted funds of the charity that are not designated for particular purposes.

The designated funds are as follows:

Service Improvement and Development - funding for continuing professional development activity.

Marsh Street Development – investment in the creation of plans for our Marsh Street redevelopment project. This will take us to planning and approval and allows us to create a funding strategy for the build phase.

Refurbishment of 30 Stanley Street – investment in refurbishment of our residential units at 30 Stanley Street.

Transfers

£52,138 has been transferred from the general fund to the designated funds as agreed by the board of trustees to ensure that adequate levels of funding are available to deliver the required developments.

Restricted Funds

The restricted funds represent the following contracts to supply specific services for adults and young people.

£18,000 of the restricted funds income relates to funding from Mind (National Association for Mental Health) through the Cost of Living Fund to provide support and counselling services to users of the local food banks.

£34,047 of the restricted funds income relates to funding from Mind (National Association for Mental Health) for their SCESS project to provide support to 11-18 year olds through delivering group support and 1:1 guided self help sessions.

£280 of the restricted funds income relates to funding from Mind (National Association for Mental Health) for their EIPL project to embed a wide range of diverse approached in equality, influence and participation to shape the organisation and the services it provides.

North Staffs Mind

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2025

19 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds General funds £	Unrestricted funds Designated funds £	Restricted funds £	Total Funds £
Intangible fixed assets	(130,246)	-	-	(130,246)
Tangible fixed assets	521,672	-	-	521,672
Debtors	218,547	-	-	218,547
Short term deposits	264,254	-	-	264,254
Cash at bank and in hand	562,308	175,691	-	737,999
Creditors due within one year	(227,646)	-	-	(227,646)
Total net assets	1,208,889	175,691	-	1,384,580

ANALYSIS OF NET ASSETS BETWEEN FUNDS 2024

	Unrestricted funds General funds £	Unrestricted funds Designated funds £	Restricted funds £	Total Funds £
Tangible fixed assets	477,989	-	-	477,989
Debtors	160,096	-	-	160,096
Short term deposits	503,843	-	-	503,843
Cash at bank and in hand	487,028	69,261	26,143	582,432
Creditors due within one year	(290,489)	-	-	(290,489)
Total net assets	1,338,467	69,261	26,143	1,433,871

20 FINANCIAL INSTRUMENTS

	2025 £	2024 £
Financial assets measured at fair value through profit or loss	1,002,254	1,086,275
Financial assets measured at amortised cost	188,114	131,471
Financial liabilities measured at amortised cost	77,654	138,382

Financial assets measured at fair value through the profit and loss include cash at bank and in hand and short term deposits.

Financial assets measured at amortised cost include trade debtors and accrued income.

Financial liabilities measured at amortised cost include trade creditors, accruals and other creditors.

North Staffs Mind

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2025

21 RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net income/(expenditure) for year	(49,291)	231,140
Net interest receivable	(22,539)	(15,885)
Depreciation of tangible fixed assets	44,987	18,272
Amortisation of intangible fixed assets	(8,068)	-
Impairment of intangible fixed assets	(21,836)	-
(Increase)/Decrease in debtors	(58,451)	32,465
Increase/(Decrease) in creditors	(62,843)	59,180
	<u>(178,041)</u>	<u>325,172</u>

22 ANALYSIS OF CHANGES IN NET DEBT

	31 March 2024 £	Cash flows £	31 March 2025 £
Cash and cash equivalents	582,432	155,567	737,999
Total net debt	<u>582,432</u>	<u>155,567</u>	<u>737,999</u>

23 COMMITMENTS

There were no capital commitments at the year end (2024: £nil).

Operating lease commitments with regard to non-cancellable operating leases are as follows:

	2025		2024	
	Land and buildings £	Other £	Land and buildings £	Other £
Operating leases which expire:				
Within 1 year	82,536	4,191	37,618	4,049
Within 2-5 years	-	3,785	29,372	7,213
	<u>82,536</u>	<u>4,191</u>	<u>37,618</u>	<u>4,049</u>

24 RELATED PARTY TRANSACTIONS

There have been no related party transactions.