

Company registration number no 2391367
Charity registration number no 701801

NORTH LINCOLNSHIRE MIND
(A COMPANY LIMITED BY GUARANTEE)

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

Company registration number no 2391367
Charity registration number no 701801

**NORTH LINCOLNSHIRE MIND
(FORMERLY SCUNTHORPE & DISTRICT MIND)**

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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If you are interested in mental health, would like to use our services or perhaps contribute some time and energy to help us develop our services please contact us at:

*North Lincolnshire Mind
Printers Yard
Fenton Street
Scunthorpe
North Lincolnshire
DN15 6QX*

Tel: 01724 279500

www.nlmind.org

NORTH LINCOLNSHIRE MIND

Chief Executive's Introduction

It has been another busy year for North Lincolnshire Mind as the demand for mental health support continues to increase. Whilst our existing services continue to provide support for many people, we have also developed some new services including support for people with severe mental health issues to attend physical health checks, a recovery college offering a workshops and courses on a wide range of mental health and wellbeing related topics and a mental health crisis house.

Our team of staff and volunteers is growing rapidly and I am proud of all the hard work and dedication shown by our team members. We work collaboratively with colleagues in a wide range of other statutory and voluntary sector agencies and I believe that this collaborative approach is central to meeting the needs of our service users.

We are living in very stressful times and it is important to ensure that our services continue to develop to meet the needs of local people. This year we have supported over 750 people across our services. I'd like to thank all of our team members and our funders, commissioners and partner organisations. Last but definitely not least, a huge thank you to everyone who has donated or raised funds for North Lincolnshire Mind.

Claire Chapman

Chief Executive Officer

Company registration number no 2391367
Charity registration number no 701801

NORTH LINCOLNSHIRE MIND

Reference and Administrative Details

DIRECTORS and TRUSTEES

R Gilliatt – appointed 4 November 2014, appointed Chair
28 September 2018
C Phillips – Treasurer, appointed 28 March 2012
N Modak – appointed 28 September 2018
N Dakin – appointed 23 August 2022
P Owston – appointed 23 August 2022

REGISTERED OFFICE

Printers Yard
Fenton Street
Scunthorpe
North Lincolnshire
DN15 6QX

REGISTERED COMPANY NUMBER

2391367

REGISTERED CHARITY NUMBER

701801

INDEPENDENT EXAMINER

Voluntary Action North Lincolnshire Ltd
4-6 Robert Street
Scunthorpe
North Lincolnshire
DN15 6NG

BANKERS

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME 19 4JQ

NORTH LINCOLNSHIRE MIND

Report of the Board of Trustees (incorporating the Director's Report)

For the year ended 31 March 2023

The Trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2023.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Our Team

Trustees (Executive Committee)

R Gilliatt – appointed 4 November 2014, appointed Chair 28 September 2018

C Phillips – Treasurer, appointed 28 March 2012

N Modak – appointed 28 September 2018

N Dakin – appointed 23 August 2022

P Owston – appointed 23 August 2022

Key Management Staff during the year

Claire Chapman (Chief Executive Officer)

Jason Coy (Community Development Worker)

Jurate Klusaite (Centre Support Worker)

We would like to thank all of our volunteers for all their time and to acknowledge the valuable contribution they make to the organisation.

NORTH LINCOLNSHIRE MIND

Report of the Board of Trustees (incorporating the Director's Report)(Continued)

Chair's Summary

Our last year has seen further growth at North Lincolnshire Mind and our dedicated team have continued to work above and beyond to provide outstanding support to our service users.

North Lincolnshire Mind has continued to focus on providing quality services targeting those most in need and we continue to work closely with other agencies.

The crisis house has been a great success since opening in August 2022 and a much used resource. Agencies referring to the crisis house have been extremely complimentary about our work and feedback from service users across the board has been overwhelmingly positive. We have run a number of successful projects during the year and continue to explore further opportunities.

We still continue to face budget constraints and a great deal of work is done in making sure we can deliver quality services within increasingly tight budgets. I am always amazed how our team can stretch finances to achieve so much!

We can all continue to feel proud to be associated with such an amazing organisation in the years ahead.

Ruth Gilliatt

Chair

North Lincolnshire Mind

NORTH LINCOLNSHIRE MIND

Report of the Board of Trustees (incorporating the Director's Report) (Continued)

Objectives and Activities

The charity's objectives are to 'promote the preservation of mental health and to assist in relieving and rehabilitating persons suffering from mental disorders and conditions of emotional or mental distress requiring advice or treatment'.

Our Aims

- To promote a positive image of mental health through challenging stigma, discrimination and inequality
- To provide a range of socially inclusive services to meet the needs of our service users
- To support our service users to have a voice and to ensure that their views are valued and respected
- To campaign on mental health issues

Our Values

- We take pride in being part of North Lincolnshire Mind
- We commit ourselves to goals that make a positive difference
- We raise expectations of our own performance and that of others
- We seize new opportunities with energy and enthusiasm
- We strive to achieve excellence and quality in all that we do
- We create opportunities to work in partnership with others
- We care, we listen, we respect and we value everyone
- We are accountable for all our decisions and actions

Our Quality Statement

Quality is at the heart of everything we do. We strive to provide quality services to meet the needs of our members and other stakeholders.

We aim to provide quality services to meet the needs of our service users and other stakeholders by working towards continually improving our practice. A key part of this is our commitment to the Mind Quality Mark which gives us the opportunity to recognise our achievement and also to identify how we can improve the quality of our services to benefit our service users.

Our Mission Statement

Our mission is to empower people to make positive choices, achieve their aspirations and take control over their own wellbeing by providing quality services to meet the needs of our community.

Activities

All activities are undertaken to meet the charitable purposes for the public benefit, and due regard has been paid to the public benefit guidance provided by the Charity Commission.

NORTH LINCOLNSHIRE MIND

Report of the Board of Trustees (incorporating the Director's Report) (Continued)

The services provided are:

- ***Peer Support***

Our Peer Support sessions provide social support for our service users in a safe environment. Peer support is available 3 afternoons each week, and our staff and volunteers work with service users to encourage them to integrate, develop social skills and also to consider positive steps towards recovery. The service provides informal support and also offers signposting and information about mental health related issues. There are a number of activities available during peer support sessions including a fun quiz, games afternoons, Karaoke.

- ***WRAP group***

Our WRAP group continues to provide a valuable source of support to service users. WRAP gives service users the opportunity to develop their own plan for their recovery journey.

- ***Health & Wellbeing and Physical Activities***

We provide these sessions to promote health and wellbeing and to encourage people using the service to increase their level of physical activity. There is a wealth of evidence to link our mental health and physical health so these sessions aim to promote a better understanding of how we can look after our minds and bodies.

- ***One to one support***

We offer a range of one to one support to facilitate recovery and promote self-management and independence. Including a confidential listening service, information and sign posting, and informal advocacy. There is a great deal of demand for this type of support which can enable people to offload and also to explore their options, develop more effective coping strategies as part of their recovery.

- ***Training***

We offer both Mental Health First Aid and Mental Health First Aid Lite. Mental Health First Aid not only increases mental health awareness and literacy. It also enables people to recognise the signs and symptoms of common mental health problems, provide help on a first aid basis and to guide people towards appropriate support. This course has proven very popular and consistently receives excellent feedback. We also have a range of course developed by our team including Mental Health Awareness, Mindfulness, Team WRAP and Mental Health in the Workplace.

- ***Recovery College***

We offer a range of courses designed for people with mild/moderate mental health issues. The courses cover a wide range of mental health and wellbeing topics, courses for carers and those returning to the workplace. These courses give people the opportunity to develop better ways of coping with their mental health. Groups are small and very informal. Again these courses receive very positive feedback from those attending.

- ***Outreach work***

We are pleased to work collaboratively with staff from the Forge Project in Scunthorpe as part of their lottery funded project for homeless/vulnerable people. We provide mental health outreach and liaison at the Forge on a weekly basis.

NORTH LINCOLNSHIRE MIND

Report of the Board of Trustees (incorporating the Director's Report) (Continued)

- ***The Haven***

The Haven provides out of hours mental health support from 6pm to midnight every day. It is open to those over the age of 16 living in North Lincolnshire and provides both group and 1:1 support for people experiencing mental distress.

- ***Talking Minds***

Talking Minds is a 1 year project funded with a grant from national Mind. It provides support for young people aged 14-17 experiencing poor mental health, offering both group and 1:1 support.

- ***Talking Minds Plus***

. This project is a pilot funded by the NHS to develop a new model of support for young adults aged 18-25 offering counselling and group sessions with a research element involving consultation with a range of stakeholders including young people, service providers and front line staff.

- ***First Steps Forward***

A collaborative project with other voluntary sector partners to provide support to families with multiple issues including poor mental health with the aim of achieving positive outcomes for children under 5.

- ***SMI Healthchecks***

Support for people with serious mental health problems to attend their annual physical health check appointments.

- ***Haven House***

Haven House is a mental health crisis house providing support for people experiencing a mental health crisis as part of the North Lincolnshire crisis pathway. Service users are referred by RDASH clinicians and can stay at the house for up to 7 days. The service is staffed 24/7 and staff provide person centred support to meet individual needs and promote recovery.

Achievements and Performance

- 970 attendances at our Peer Support Groups
- 1495 appointments for 1:1 support from the Confidential Listening Service
- 4643 calls to the Haven Service for out of hours support
- 332 calls for telephone support
- 244 attendances at the Recovery College
- 338 counselling sessions provided by Talking Minds Plus service for young adults

NORTH LINCOLNSHIRE MIND

Report of the Board of Trustees (incorporating the Director's Report) (Continued)

Financial Review

During the year total incoming resources were £559,606 (2022 £548,812), the final result for the year was a deficit of £71,561 (2022 surplus £261,712).

Reserves Policy

Our central funding sources are the Clinical Commissioning Group for NHS North Lincolnshire however we also work hard to supplement our core funding.

Our reserves policy is written in the light of the Charity Commissioner's Guidance 'Charities Reserves' (January 2016). Our aim is to keep unrestricted reserves equivalent to 9 months average expenditure and to enable us to cover staff redundancy payments should the need arise. Budgeted unrestricted expenditure for 2023/2024, excluding Haven House and staff costs, is £186,259 and redundancy provision is £36,491 at 31 March 2023, therefore the target is £176,185. The reserves are needed to meet the working capital requirements of the charity and the trustees are confident that at this level they would be able to continue. This policy is reviewed annually by trustees.

Structure, Governance and Management

Governing Document

North Lincolnshire Mind is a registered charity and a company limited by guarantee incorporated on 2 June 1989 and registered as a charity on 31 July 1989. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under the Articles of Association. In the event of a winding up of the charity members are required to contribute an amount not exceeding £1.

Organisational Structure

North Lincolnshire Mind is governed by our Board of Trustees (the Executive Committee) who are responsible for strategic planning and appointing staff to manage the day to day running of the organisation. The staff team work to ensure that the strategic plan is implemented and our services are delivered effectively

The Executive Committee meet monthly and have also organised sub-committees to cover all the statutory and management needs of the organisation. The Executive Committee are responsible for the finance, governance and strategy of the charity. It is also responsible for the review of our policies according to our policy review schedule. Our policies are available on request.

North Lincolnshire Mind is affiliated to the national charity Mind, this affiliation is governed by a membership agreement setting out the conditions of affiliation and a Trademark License

NORTH LINCOLNSHIRE MIND

Report of the Board of Trustees (incorporating the Director's Report) (Continued)

Recruitment and Appointment of New Trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Executive Committee.

Under the requirements of the Memorandum and Articles of Association the members of the Board of Trustees are elected to serve to each Annual General Meeting. They must be re-elected at each AGM.

The Trustees are responsible for the recruitment of new Trustees. New trustees are recruited in a number of ways, either as service users/carers, through volunteering in our projects, working in collaboration with us through other agencies or by recommendation. We also register opportunities as a volunteering opportunity with Voluntary Action North Lincolnshire.

Our aim is to ensure that each post is filled by the most appropriate skills whilst also reflecting the diversity of our community. Our recruitment process is as follows, completion of application form, CV, meeting with the Executive committee, visit to a Executive Committee meeting, references/DBS check and the presentation of recommended trustees to the Board/AGM for approval. If there are more suitable candidates than places then an election is held at the AGM. Our Trustees give their time voluntarily and do not receive benefits from North Lincolnshire Mind. Any expenses claimed from the charity are set out in the notes to the financial statements.

Induction and training of new trustees

Induction is carried out as soon as possible after appointment.

New trustees receive an induction pack including:

- Memorandum and Articles of Association
- Relevant policies
- Role and responsibilities of trustees leaflet
- Minutes from latest Management Committee meeting
- Information about North Lincolnshire Mind and our services
- Operational and Development Plan
- Organisational Structure

New trustees are also encouraged to spend some time in the centre so that they can be introduced to our team and meet our service users. We also arrange training as required (e.g. Mental Health First Aid, Legal Responsibilities of Trustees, etc.). Trustees are required to undergo an appropriate level of training in the areas of mental health awareness and the role and responsibility of a Trustee.

We also expect new trustees to take a proactive approach, to ask questions and read the information provided.

NORTH LINCOLNSHIRE MIND

Report of the Board of Trustees (incorporating the Director's Report) (Continued)

Year ended 31 March 2023

We actively encourage service users involvement in governance and endeavor to have service users taking the role of trustee. In line with guidance from the Charity Commission we recognise the importance of ensuring that service user trustees balance their role as trustees against any potential conflict of interest as beneficiaries.

Risk Management

Risk assessments have been undertaken and have covered issues such as governance and management, operational risks, financial risk, external factors and compliance risk. An action plan has been produced which details actions to manage any risks identified.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of North Lincolnshire Mind for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and regulations 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 its income and expenditure, for that period. In preparing those 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;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Approved by the Trustees of the Charity on  and signed on its behalf by:

15/5/2024

R Gilliatt
Chair

Independent Examiner's Report to the Trustees (Directors) of North Lincolnshire Mind

I report on the accounts of North Lincolnshire Mind for the year ended 31 March 2023 which are set out on pages 12 to 21.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Association of Chartered Certified Accountants (ACCA).

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not which accord with such records; or
- the accounts do not comply with the relevant accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

(2) I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mrs Katie Sauvage FCCA
Phoenix Accountancy & Business Consultancy Limited
Morley's Cottage, Morley's Yard
Walkergate, Beverley
HU17 9BY



Date: 16th May 2024

NORTH LINCOLNSHIRE MIND

Statement of Financial Activities for the year ended 31 March 2023 (including Income and Expenditure Account and Statement of Comprehensive Income)

	Notes	Unrestricted Funds Designated	Unrestricted Funds General	Restricted Funds	Total 2023 Funds £	Unrestricted Funds Designated	Unrestricted Funds General	Restricted Funds	Total 2022 Funds £
Income and endowments									
Donations and gift aid	3	-	34,916	-	34,916	-	9,257	4,828	14,085
Legacies	3	-	-	-	-	-	-	-	-
Investment income	4	-	1,759	-	1,759	-	249	-	249
Charitable activities	5	-	415,280	66,991	482,271	-	229,807	278,946	508,753
Other income	6	-	3,660	69,000	72,660	-	10,725	15,000	25,725
Total income		-	455,615	135,991	591,606	-	250,038	298,774	548,812
Expenditure									
Charitable activities	7	4,335	534,687	90,345	629,367	3,907	259,589	15,929	279,425
Governance costs	8	-	1,800	-	1,800	-	7,675	-	7,675
Total expenditure	9	4,335	536,487	90,345	631,167	3,907	267,264	15,929	287,100
Net income/(expenditure)		(4,335)	(80,872)	45,646	(39,561)	(3,907)	(17,226)	282,845	261,712
Transfers between Funds	15	84,092	51,785	(135,877)	-	22,806	(4,437)	(18,369)	-
Other recognised gains and losses									
Gains on revaluation of freehold property	15	-	103,500	-	103,500	-	-	-	-
Net movement in funds	15	79,757	74,413	(90,231)	63,939	18,899	(21,663)	264,476	261,712
Reconciliation of Funds									
Total funds brought forward		122,059	244,106	265,758	631,923	103,160	265,769	1,282	370,211
Total funds carried forward	15	201,816	318,519	175,527	695,862	122,059	244,106	265,758	631,923

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

The notes on pages 15 to 21 form part of these financial statements.

NORTH LINCOLNSHIRE MIND
Balance Sheet as at 31 March 2023

	Notes	£	2023 £	£	2022 £
Fixed Assets					
Tangible Assets	12		349,965		166,708
Current Assets					
Debtors	13	88,247		50,359	
Cash at bank & in hand		395,821		426,282	
		<u>484,068</u>		<u>476,641</u>	
Creditors: Amounts falling due within one year	14	138,171		11,426	
		<u></u>		<u></u>	
Net current assets			345,897		465,215
Total net assets			<u>695,862</u>		<u>631,923</u>
Funds of the charity:					
Restricted income funds	15		175,527		265,758
Unrestricted funds:					
General purpose fund	15		170,370		199,457
Revaluation reserve	15		148,149		44,649
Designated Fund (Fixed Assets)	15		201,816		122,059
	15		<u>695,862</u>		<u>631,923</u>

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts;

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS102 SORP.

The financial statements on pages 12 to 21 were approved by the Trustees on .

15/5/2024 and signed on their behalf by:



**R Gilliatt – Chair
Trustee**

The notes on pages 15 to 21 form part of these financial statements.

NORTH LINCOLNSHIRE MIND

Statement of Cash Flows

For the year ending 31 March 2023

	Notes	2023 £	2022 £
Net Movement in Funds		63,939	261,712
Add back depreciation charge and loss on disposal	9	4,335	3,907
Add back revaluation gain	15	(103,500)	-
Deduct interest income shown in investing activities	4	(1,759)	(249)
Decrease/(increase) in debtors	13	(37,888)	20,337
Increase/(decrease) in creditors	14	126,745	229
Net cash used in operating activities		51,872	285,936
Cash flows from investing activities			
Interest income	4	1,759	249
Sale of tangible fixed assets	12	-	-
Purchase of tangible fixed assets	12	(84,092)	(22,806)
Cash provided by (used in) investing activities		(82,333)	(22,557)
Cash flows from financing activities			
Repayment of borrowing		-	-
Cash used in financing activities		-	-
Increase/(decrease) in cash and cash equivalents at the beginning of the year		(30,461)	263,379
Cash and cash equivalents at the start of the year		426,282	162,903
Total cash and cash equivalents at the end of the year		395,821	426,282

The notes on pages 15 to 21 form part of these financial statements.

NORTH LINCOLNSHIRE MIND

Notes to the Financial Statements for the year ended 31 March 2023

1. Basis of preparation

North Lincolnshire Mind is a registered charity, registration number 701801, company number 02391367, registered in the United Kingdom. The address of the charity is given in the reference and administrative details on page 1 of these financial statements. The nature of the charity's operations and principal activities are described in the Trustees Annual report set out on pages 3 to 10.

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to UK and Republic of Ireland (FRS102) issued on 16 July 2014; and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and with the Charities Act 2011.

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 2.

2. Accounting policies

Income and endowments

- All grants and voluntary income are accounted for gross where receivable, as long as they are capable of financial measurement. This includes gifts in kind, included at estimated valuation. For legacies, entitlement is taken as the date on which notification has been made by the Executors to the Trustees that a distribution will be made.
- Tax reclaims on donations and gifts. Any incoming resources from tax reclaims are included in the Statement of Activities at the same time as the donation or gift to which they relate.
- Investment income is included in the accounts when receivable.

Expenditure

- All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources.
- Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Assets

- Tangible fixed assets are included at cost or revalued amounts. There are no uncapitalised fixed assets.

NORTH LINCOLNSHIRE MIND

Notes to the Financial Statements for the year ended 31 March 2023

- Depreciation is provided to write off the cost or valuation, less estimated residual values, of all fixed assets except freehold land, over their expected useful lives. It is calculated at the following rates:

Buildings	2% per annum on written down value
Equipment and fittings	15% per annum on written down value

- Properties whose fair value can be measured reliably are held under the revaluation model and are carried at a revalued amount, being their fair value at the date of valuation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. The fair value of the land and buildings is usually considered to be their market value.

Revaluation gains and losses are recognised in other comprehensive income and accumulated in equity, except to the extent that a revaluation gain reverses a revaluation loss previously recognised in surplus or deficit or a revaluation loss exceeds the accumulated revaluation gains recognised in equity; such gains and losses are recognised in surplus or deficit.

- Debtors are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be achieved.
- Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

- Liabilities are recognised where it is more than likely that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
- The charity has creditors which are measured at settlement amounts less any trade discounts.
- Basic financial instruments are accounted for on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19. FRS102 SORP.

Fund Accounting

Funds held by the charity are:

- i. Unrestricted general funds – these are funds which can be used in accordance with the aims of the charity at the discretion of the trustees
- ii. Designated funds – these are unrestricted funds which have been set aside by the trustees representing the carrying value of all fixed assets held by the charity.
- iii. Restricted funds – these are funds arising from donations, contracts and grants received in respect of specific projects. Deficits arising in the year are covered by unrestricted funds.

NORTH LINCOLNSHIRE MIND

Notes to the Financial Statements for the year ended 31 March 2023

3. Income from Donations

During the year the charity received numerous donations. The Charity intends to use the donations to support its general purposes.

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£		£	£
Donations and Gift Aid	34,916	-	34,916	9,257
Coronavirus Job Retention	-	-	-	
				4,828
	34,916	-	34,916	14,085

Income from Legacies

The charity did not receive any significant income from legacies during the current or previous year.

4. Investment income

	Total 2023	Total 2022
	£	£
Bank interest	1,759	249
	1,759	249

5. Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
CCG - Listening service	80,384	-	80,384	81,976
CCG – The Haven	47,900	-	47,900	131,725
CCG – Recovery College	-	-	-	50,000
CCG – Talking Minds Plus	-	-	-	85,000
CCG – Pre/post Hospital Support	-	-	-	80,000
CCG – Digital services	-	-	-	30,000
CCG – SMI	-	32,000	32,000	-
Mental Health Link worker	4,496	-	4,496	4,232
NLC – Covid Vaccination Support	-	-	-	11,874
Mind grant -Ukrainian Refugee support	-	5,000	5,000	-
Mind grant – Fundraiser post	-	-	-	11,572
CCG – Haven Crisis House	280,000	-	280,000	-
Mind grant – Children & young Persons	-	22,374	22,374	-
Grant – Humber Wolds re NHS App	2,500	-	2,500	-
Grant – VANL Best Start For All	-	7,617	7,617	-
	415,280	66,991	482,271	508,753

NORTH LINCOLNSHIRE MIND

Notes to the Financial Statements for the year ended 31 March 2023

6. Other Income

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Room hire	3,610	-	3,610	2,705
Subscriptions	50	-	50	20
North Lincs Council – Coronavirus support grant	-	-	-	8,000
CCG – Crisis House (capital grant)	-	69,000	69,000	15,000
	3,660	69,000	72,660	25,725

7. Charitable activities

	Designated Funds	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£	£
Support and development of mental health	4,335	531,171	89,474	624,980	277,130
Training/conferences	-	3,516	871	4,387	2,295
	4,335	534,687	90,345	629,367	279,425

8. Governance costs

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Legal & Professional	1,200	-	1,200	7,375
Independent Examination	600	-	600	300
	1,800	-	1,800	7,675

9. Total expenditure

	Staff costs	Other costs	Total 2023	Total 2022
	£	£	£	£
Charitable activities	542,161	87,206	629,367	279,425
Governance costs	-	1,800	1,800	7,675
	542,161	89,006	631,167	287,100

Staff Costs	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Wages and salaries	443,679	53,559	497,238	224,614
Employer's NIC	33,040	3,673	36,713	11,431
Employer's pension contributions	7,733	477	8,210	3,974
	484,452	57,709	542,161	240,019

NORTH LINCOLNSHIRE MIND

Notes to the Financial Statements for the year ended 31 March 2023

9. Total expenditure (continued)

No member of staff is paid over £60,000 per year.

The average number of employees, analysed by function, was:

	Total 2023	Total 2022
Charitable activities	26	16
Administration	3	1
	<u>29</u>	<u>17</u>

Other Costs	Unrestricted Designated £	Unrestricted General £	Restricted £	Total 2023 £	Total 2022 £
Premises costs	-	7,082	-	7,082	7,277
Depreciation and loss on disposal	4,335	-	-	4,335	3,907
Telephone and postage	-	4,664	-	4,664	4,111
Printing and stationery	-	1,527	100	1,627	1,301
Equipment hire and property repairs	-	6,529	32	6,561	3,820
Equipment repairs and replacements	-	867	3,366	4,233	-
IT consumables and repairs	-	2,328	140	2,468	190
Cleaning	-	2,807	-	2,807	3,372
Room Hire	-	-	10	10	-
Insurance	-	8,052	-	8,052	5,542
Travel & accommodation	-	196	396	592	-
Staff and volunteer expenses	-	2,380	103	2,483	364
Miscellaneous	-	4,510	4,562	9,072	584
Publications and subscriptions	-	2,430	-	2,430	1,615
Governance costs	-	1,800	-	1,800	7,675
Other professional services	-	1,144	20,700	21,844	-
Bank and credit card charges	-	77	-	77	96
Events and training	-	3,516	871	4,387	2,295
Centre activities and marketing	-	2,126	2,356	4,482	4,932
	<u>4,335</u>	<u>52,035</u>	<u>32,636</u>	<u>89,006</u>	<u>47,081</u>

10. Trustees remuneration and expenses

	Total 2023 £	Total 2022 £
Trustees remuneration	-	-
Trustees' expenses reimbursed	-	-

11. Taxation

As a charity the company is exempt from Corporation Tax.

NORTH LINCOLNSHIRE MIND

Notes to the Financial Statements for the year ended 31 March 2023

12. Tangible Assets

	Freehold land and buildings	Fixtures and fittings	Total
Cost	£	£	£
At 1 April 2022	173,821	23,760	197,581
Additions	65,224	18,868	84,092
Revaluation adjustment	80,955	-	80,955
Disposal	-	-	-
At 31 March 2023	320,000	42,628	362,628
Depreciation			
At 1 April 2022	22,545	8,328	30,873
Charge for the year	-	4,335	4,335
Revaluation adjustment	(22,545)	-	(22,545)
Eliminated on disposals	-	-	-
31 March 2023	-	12,663	12,663
Net Book Value			
At 31 March 2023	320,000	29,965	349,965
At 31 March 2022	151,276	15,432	166,708

Land and buildings with a carrying amount of £320,000 were revalued at 12 January 2023 by Louise McCaffrey Bsc (Hons) MRICS RICS Registered Valuer of Bell Watson, independent valuers not connected with the charity on the basis of open market value. The valuation conforms to International Valuation Standards and was based on recent market transactions on arm's length terms for similar properties.

The revaluation surplus is disclosed at note 15.

If revalued assets were stated on an historical cost basis rather than a fair value basis, the total amounts included would have been as follows:

	2023	2022
	£	£
Land and Buildings		
Historical cost	194,397	129,172
Accumulated depreciation	(23,261)	(22,545)
	171,136	106,627

13. Debtors

	2023	2022
	£	£
Debtors	87,096	47,213
Prepayments and accrued income	1,151	3,146
	88,247	50,359

14. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Creditor, accruals and payments in advance	138,171	11,426
	138,171	11,426

NORTH LINCOLNSHIRE MIND

Notes to the Financial Statements for the year ended 31 March 2023

15. Funds

	Unrestricted funds			Restricted Funds	Total
	Designated Funds	General funds	Revaluation Reserve		
	£	£	£	£	£
Balance at 1.4.22	122,059	199,457	44,649	265,758	631,923
Movement in funds for the year					
Net Income & Expenditure	(4,335)	(80,872)	-	45,646	(39,561)
Other recognized gains/losses	-	-	103,500	-	103,500
Transfers between funds					
-Fixed assets	84,092	(7,068)	-	(77,024)	-
-Core costs	-	47,086	-	(47,086)	-
-write off underspend	-	31,706	-	(31,706)	-
-write off overspend	-	(19,939)	-	19,939	-
Balance at 31.3.23	201,816	170,370	148,149	175,527	695,862

16. Analysis of net assets between funds

	Unrestricted funds			Restricted Funds	Total
	Designated Funds	General funds	Revaluation Reserve		
	£	£	£	£	£
Fixed assets	201,816	-	148,149	-	349,965
Current assets	-	307,514	-	176,554	484,068
Current liabilities	-	(137,144)	-	(1,027)	(138,171)
	201,816	170,370	148,149	175,527	695,862

17. Legal status of the charity

The charity is a company limited by guarantee and has no share capital. 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.

18. Summary of Restricted Funds

	1.4.22	Income	Expenses	Transfers		31.3.23
				Designated	General	
	£	£	£	£	£	£
Sue Craven	468	-	-	-	(468)	-
Active Humber	530	-	-	-	(530)	-
Mind-Children & Young Persons	8,188	22,374	(22,482)	-	(6,480)	1,600
Mind – Ukrainian Refugee support	-	5,000	(4,862)	-	(138)	-
Mind- Fundraiser post	11,572	-	(20,244)	-	8,672	-
CCG -Talking Minds Plus	85,000	-	(30,060)	(369)	(8,606)	45,965
CCG - digital service	30,000	-	-	-	-	30,000
CCG - recovery college	50,000	-	(3,186)	-	(16,000)	30,814
CCG - Pre/post hospital support	80,000	-	(2,157)	-	(12,000)	65,843
CCG - Haven House (Capital)	-	69,000	(3,692)	(76,575)	11,267	-
CCG – Best start for all (First Steps Forward)	-	7,617	(2,232)	(80)	(4,000)	1,305
CCG - SMI	-	32,000	(1,430)	-	(30,570)	-
	265,758	135,991	(90,345)	(77,024)	(58,853)	175,527