

Registered Charity Number: 702057
Registered Company Number: 2418362



LEICESTERSHIRE ACTION FOR MENTAL HEALTH PROJECT

REPORT AND FINANCIAL STATEMENTS

30 SEPTEMBER 2023

(18 Month Reporting Period)

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TRUSTEES' REPORT FOR THE PERIOD ENDED 30 SEPTEMBER 2023



The Trustees submit their report and the audited financial statements for the 18 months ended 30 September 2023.

The Trustees decided in January 2023 to extend the financial year by the maximum allowable 6 months to 30 September 2023. The main reason for the decision was to alleviate some financial pressures arising from a convergence of several funder decisions in March/April of each year.

The report and financial statements have been prepared in line with the statement of recommended practice applicable to charities preparing their accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice – UK GAAP), including FRS 102, The Financial Reporting Standards applicable in the UK and Republic of Ireland.

Board of Trustees

The Trustees have served for the full financial period unless otherwise stated.

Shaun Johnson (Chair)
Minakshee Patel
Kathryn Haines (Treasurer)
Elizabeth Manning
Jonathan Farrell
Nicola Evans-Ward (resigned 7 July 2022)
Carolyn Thornley-Yates (resigned 27 July 2022)
Kelly Feehan (appointed 12 March 2024)
Peter Martin (appointed 12 March 2024)

Reference and Administrative Details

Chief Executive Officer	Richard Kotulecki
Registered Office and Operation Address	1 Meridian South, Meridian Business Park Leicester, LE19 1WY.
Registered Numbers	2418362 (Company) 702057 (Charity)
Independent Auditor	SFB Group Limited Chartered Accountants Unit 8, Oak Spinney Park Ratby Lane Leicester Forest East Leicester, LE3 3AW
Bankers	Metro Bank plc 1 Haymarket Leicester, LE1 3GD
Solicitors	Bond Adams 94 London Road Leicester, LE2 0QS

**TRUSTEES' REPORT
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Governing Document

The organisation is a charitable company limited by guarantee, incorporated in the United Kingdom on 31 August 1989 and registered as a charity on 2 October 1989. The company was established under a Memorandum of Association which established the objectives and powers of the charitable company ("the Charity") and is governed under its Articles of Association ("the Articles"). The Articles were updated by special resolution on 28 November 2019. A further update to the Objects of the charitable company was approved by the Charity Commission on 3 May 2024, and by special resolution on 31 May 2024. This update is awaiting registration confirmation from Companies House.

The Directors of the charity, as defined by the Companies Act 2006, are also charity Trustees, for the purposes of charity law. They are generally referred to as the Board of Trustees.

Anyone over the age of 16, who complies with the requirements laid down by the Board of Trustees, can become a member of the Charity, each of whom agrees to contribute £10 in the event of the charity winding up.

Appointment of Trustees

The Board of Trustees is elected by the members of Lamp at a properly convened meeting and hold office from the Annual General Meeting after the meeting at which they were elected or appointed. The Board of Trustees elects its Officers (Chair and Treasurer) at the same Annual General Meeting.

The number of Trustees must be not less than 3 nor more than 12 to which the Board may co-opt members with relevant skills and experience.

Trustee induction and training

Proposed Trustees are first required to meet with the Chair of the Board of Trustees in a recruitment process. After appointment, they are supported by the Chair to enable them to understand Lamp's history, their obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the strategic plan and recent financial performance of the charity. Trustees are actively encouraged to take a portfolio position on the Board and to meet with key employees. Trustees are also regularly encouraged to attend external training events appropriate to their role.

**TRUSTEES' REPORT
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Objectives, Vision, Mission and Values

Leicestershire Action for Mental Health Project (Lamp) was established in 1989 to promote the preservation and safeguarding of mental health, through assisting in relieving and rehabilitating persons who are suffering from, or affected by, mental or emotional distress.

In 2022, we reviewed and revised our vision, mission, and values to reflect better our focus and expertise as a **community mental health advocacy charity**.

As a society, we have made progress in accepting discussion and acceptance of mental ill-health. However, taboos and inequalities remain, and result in disempowerment of those experiencing mental ill-health that we would accept for those experiencing physical ill-health and disability. **Our vision**, therefore, is **that all people experiencing mental ill-health are empowered and enabled to live a full life**.

In this context, as a non-clinical organisation, our purpose is **empowerment**, and **our mission** is to **navigate people through the complexities of mental health support and empower them to live full lives**.

The values that drive us and support our mission are linked closely to the advocacy charter. We are:
Person-centred – we empathise with, understand, and focus relentlessly on the needs of each person we support.

Authentic – we practise what we preach. We present ourselves the same way to clients, staff, supporters, and the public.

Independent – we pursue the right course without fear or favour.

Nurturing – we build relationships with people and organisations to empower them to make a full contribution to their lives and to those with whom they share them.

Transparent – we are open and clear about what we can achieve and how we achieve it. We are honest about our strengths and weaknesses, and we embrace these equally.

In 2022/23 Lamp worked throughout Leicester, Leicestershire and Rutland offering: -

- Independent community mental health advocacy services for adults
- An information and advice service providing lower-level guidance and support to people seeking mental health advocacy support
- Since January 2023, an automated chat bot service providing self-advocacy tools and resources
- Information, intelligence and reports highlighting the needs and concerns of local people and communities.

Lamp's offices are located in Leicester and are currently deemed sufficient for purpose. Lamp makes all reasonable effort to make its services accessible to people with physical and/or sensory disabilities through home visits, as well as outreach services in the community and within hospital and other institutional settings.

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Lamp has continued to meet the Advice Quality Standard (AQS) and the Advocacy Quality Performance Mark (QPM). In February 2024, Lamp decided against renewing the AQS accreditation. The accreditation is focused on advice services and insofar as Advocacy – the charity's primary service – is not advice, it was considered surplus to requirements. Lamp remains committed to meeting QPM standards recognised as the prime advocacy standard in England.

Organisation

The Board of Trustees administers the charity. The full Board met 7 times during the period 1 April 2022 to 30 September 2023 and held 2 development sessions (one online and one in person). A Chief Executive Officer is appointed by the Trustees to manage day-to-day operations and facilitate strategic direction of the charity. The Chief Executive Officer has authority within terms of delegations approved by the Trustees, for operational matters including areas such as finance, employment, service development, mental health information and advocacy related activity.

Risk Management

The Board works with the Chief Executive Officer to manage strategic risks. The Board is satisfied that systems are in place to mitigate as far as possible the risks to which the charity is exposed.

There is no question that this period has presented multiple challenges for the organisation. The combination of the unwinding of the impact of the pandemic followed rapidly by the cost-of-living crisis has created an unprecedented increase in demand for the charity's services at the same time as restricting our ability to raise funds to meet this demand in full.

The societal developments highlighted as risks in last year's report have mostly materialised. These were:

- An increasing, but by no means universal, acceptance of open discussion about adverse mental health. Variations in acceptance stem from different cultural, social, and generational perceptions.
- Support for people experiencing poor mental health is more widely available, but it remains disjointed, incomplete, and inconsistent. This applies at lower levels of need as much as at higher levels.
- Following a decade of "austerity" in public funding and a drive for efficiency, there appears to be a greater emphasis on effectiveness. Whilst this has translated into increased funding in some areas, the overall public funding picture remains uneven.
- The rapid innovation during the pandemic and the move to online services has been both an enabler and a barrier for people experiencing poor mental health.
- Socio-economic factors, such as the rapidly increasing cost of living, are likely to continue to have an adverse effect on mental health.
- The legal responsibilities placed on employers to support their employees' mental health – whilst offering an impetus to make positive change – may result in a "compliance only" approach.

Additionally, though Lamp is working to a strategy of income diversification and removal of reliance on public sector funding, many charities in Leicester, Leicestershire, and Rutland are not. The inevitable cuts to their funding have resulted in increased demand for charities such as Lamp, increased competition for grant funding, and several "save our charity" type fundraising campaigns. Whilst we have increased our voluntary income, this has been difficult and remains a key risk.

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The knock-on effect on services is an increased pressure to deliver support for more people, without resources to grow the charity sufficiently. This increases the risks of staff turnover, and organisational instability. We have seen this risk materialise during the period as staff turnover has remained too high to be acceptable. Since the end of the period, our Leadership Team has, however, been bolstered by the recruitment of a highly experienced marketer and fundraiser as Chief Operating Officer.

Since the end of the period, we received the resignations of our CEO, Head of Advocacy and Support, and Finance and Resources Manager. The timings of resignations were coincidental, and each has cited different reasons. The slightly revised role of Finance and Operations Manager and the role of Head of Advocacy and Support have been successfully interviewed. Sui Yi Thornton and Alice Evans will commence their roles on 1 July 2024 and 8 July 2024 respectively.

The CEO recruitment process is expected to reach a conclusion in June 2024, allowing for a handover period with the outgoing CEO.

The narrowing of our services from the wide reaching, but unspecific, “talk about mental health” has enabled better risk management in services. We have implemented control systems that allow us to vary rationing of the service at times of high demand.

We have worked to diversify our income streams. Our progress in this has been interrupted due to staff changes. However, we have increased non-grant income from 32% of total income to 37%. In contrast to many charities in the region, our exposure to risk of loss of public sector funding is relatively low, accounting for 13% of our income. We are extremely grateful to The National Lottery Community Fund for confirming in February 2024 that it will provide funding of approximately £150k per year for three years to support our community advocacy service. Coupled with the Henry Smith Charity's decision in December 2023 to support us with unrestricted funding of approximately £50k per year for three years, we have greater security of funding for our current services until March 2027. We continue to fundraise to sustain the charity beyond this term.

Going Concern

The Trustees have a reasonable expectation that the charitable company will continue in operational existence for the foreseeable future (12 months after signing this report) and have therefore used the going concern basis in preparing the financial statements.

Public Benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees consider how such planned activities contribute to the aims and objectives of Lamp.

Community Mental Health Advocacy

The period of this report has presented unprecedented challenges for this, and many other, charity. The impact of the pandemic coupled with the cost-of-living crisis has created increases in quantity and

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complexity of demand for services. These increases have occurred at the same time as fundraising has become harder. Reductions in public funding have led more charities to seek grant funds. In turn it has become harder to secure even smaller grants. At the same time, the macro-economic situation has strained the ability of both individuals and businesses to donate.

Restrictions on public spending have also hampered the ability of public services to meet the demands of the local community. It is well publicised that NHS waiting lists are longer than they have been for many years. The Councils of both Leicestershire and Leicester this year announced consultations advising of an acute shortage of available funds. For many reasons, public services are creaking. For Lamp, this creates both a growing demand as more people hope we can help them with long-standing issues and narrowing exit routes as public services are unable to cope. In many ways it is a perfect storm.

2022-23 has been a period of intense learning for the organisation. When Lamp pivoted to Community Advocacy in 2019, there was little or no understanding of the differences between this type of work and the statutory service the charity had been providing for the previous 30 years. Learning was interrupted by the pandemic. Lockdowns distorted the reality of the levels and complexity of demand. Community advocacy is a radically different service to statutory advocacy. Community advocacy is more fluid and open-ended, making work planning much more difficult. It has been a very challenging period.

It is against this backdrop that we have supported more people with 1:1 advocacy (525 in the 12 months to 30 September 2023, compared with 467 in the 12 months to 31 March 2023, and 460 in the 12 months to 31 March 2022). Based on current income and a full complement of staff, our current capacity is approximately 480 people per year. We have rarely been fully staffed during the year. We have taken the following steps to mitigate increasing demand:

In January 2023 we launched an automated chatbot service to deal with more straightforward support requests. The chat bot directs people to self-advocacy tool kits and support. Since launch, the chat bot has supported approximately 400 people per quarter. We believe this prevented demand from increasing beyond the numbers above.

At the same time, we introduced a waiting list for advocacy services. This was a difficult decision as for many of our clients, placement on an indefinite (NHS) waiting list is a key reason for seeking our help. However, we believe that transparency in our ability to cope with demand is vital in retaining people's support.

In September 2023, to address the increasing complexity of demand, we introduced an 8-hour limit for active advocacy support per client-case. We had found that, when treated open-endedly, very complex cases were "blocking" access to advocates for clients further down the waiting list. This resulted in increases to that list, and to waiting times. The 8-hour limit was based on the average time it takes us to resolve one client case. Clients with multiple issues were not abandoned but asked to prioritise their most important needs and to re-refer into our system.

Since the end of the period, in November 2023, continued increases in demand coupled with staff shortages resulted in us having to close the service to new enquiries. This was a decision we took

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extremely reluctantly, but felt we had no alternative if we were to maintain the wellbeing of remaining staff and be able to support the 80 clients on the waiting list.

In December 2023, we recruited new staff – 1.6 FTE Advocates and 0.4FTE Information and Advice Officer. In April 2024, we have 7 staff members (5.0 FTE) in the Advocacy & Support Team.

On 5 February 2024 we commenced the phased re-opening of services.

Significant challenges remain.

Chief among these, as highlighted by exit interviews with departing staff and “stay interviews” with existing staff, is the intensity of the work carried out by front-line staff. We are working to recruit more staff to these roles. Successful grant funding applications to The National Lottery Community Fund and the Henry Smith Charity will provide us with three years of improved funding stability for front-line services, enabling us to focus fundraising efforts beyond survival and towards sustaining and growing the service.

Our technology has suffered from years of under-investment. The case management system used by front-line staff to manage workloads is not user-friendly. Most critically, its structure is incongruent with our value of being person-centred. Subject to appropriate funding, we are aiming to replace the system in the second half of 2024. Our website is similarly unfriendly to users and administrators. We have stripped away many superfluous pages and are seeking to rebuild the site from scratch in late 2024.

In January 2024, we implemented a new phone system. This gives us greater flexibility and control over how we manage and process calls. Alongside this we replaced the phones provided to staff to bring these up to date with current standards. Staff laptops will be replaced in 2024 also, as existing equipment is already beyond its useful shelf life.

In the coming years, as we aim to grow our income, we will have to become stricter about how we ration our services. This will mean making more active use of the understanding and tools we have put in place in the last two years. Whilst we remain optimistic about the fundraising outlook (discussed below), we must accept that service rationing, and perhaps further temporary closures, will become more common in our delivery.

Carers Support

Since 2021, we have held a grant from The National Lottery Community Foundation to provide a carers support service. This service is provided in two parts – as a group support service and as one to one advocacy for carers. As this funding ends in March 2024, Lamp remains committed to supporting carers.

Carers have fed back to us that the groups service has been valuable in helping build connections and relationships with others. The support that the majority of carers feel they would now benefit from is the one-to-one support we can provide as advocates – the issues with which carers need support are more personal in nature. We are, therefore, transitioning the support we provide to a full one-to-one advocacy support for carers. The groups are being phased out. We have built relationships with charities that

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specialise in providing group support to ensure that groups services remain available for carers. Furthermore, we are empowering and enabling carers to maintain their own peer support groups. We are funding training in First Aid for Mental Health and exploring group facilitation training for interested carers. We continue to provide one-to-one support for carers.

Information and Advice Service

In some instances, it is sufficient for us to provide Information and Advice (IA) on locally available mental health or other social services. The IA service is more than a signposting service. By forging relationships with other voluntary sector providers we are able to provide qualified advice, and are better placed to ensure that the support offered by the next organisation in the chain is of a high standard. The IA service also plays a triage role in assessing the need and urgency of advocacy referrals.

Advocating for the whole community

The one-to-one advocacy service advocates for individuals within the care and support system and for individuals who are outside of that support system. An effective advocacy service should feature strategic work to change and improve the system. Since 2021, we have been building trust with public sector providers to ensure that our view – the voice of our community – is heard, understood, and acted upon in the design of services and access to these. Through our work with the Leicestershire NHS Partnership Trust People's Council, the LLR Mental Health Collaborative, Leicester City Mental Health Partnership Board, and the University Hospitals of Leicester Health Equality Partnership, we are recognised as a “critical friend” to the NHS and local councils. We are influencing how services are co-produced with our clients. Whilst these remain early stages of this influence, we are no longer outside looking in, and are able exert our influence for the benefit of all people experiencing mental ill-health and their carers.

We are founder members of the Better Mental Health for All Network bringing together public and voluntary sector organisations to improve mental health provision for the whole community.

Lamp DMU Internships

A standout success for the sustainability of the organisation has been our partnership with De Montfort University (DMU). Since summer 2022, we have hosted 4 interns from DMU in both Advocacy and Fundraising teams. The 6-week internships are paid for by DMU and provide real working experience for second year degree students. Following the completion of the 2022 and 2023 programmes, we employed one of the interns from each cohort in part-time roles. They have become very valuable members of the team.

In 2024, we are looking to engage three interns – one each in Advocacy, Fundraising, and Finance. We have received more than 40 applications for these posts.

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Lamp 5K Campaign

The Lamp 5K Campaign has become a feature of local fundraising activity. The campaign encourages people to get active, for the benefit of their overall health, and to raise money for Lamp. During this reporting period, we have run two 5K campaigns. The 2022 To the Moon campaign culminated in May 2022 raising £16,872. In 2023, the Mountains of Mental Health 5K Campaign raised £29,700 (including £12,263 raised by Team Lamp A to Z).

Our learning is that whilst we have increased the amounts raised, the number of people who are raising this has declined. By its nature the campaign has encouraged physical challenges, which are not to everybody's liking. Therefore, in 2024 the campaign aims to return to the campaign's roots, engage a large number of people to each raise a very small amount. We are asking participants to raise £50 each to take on a small challenge of any sort, aiming for 5,000 participants. The Lamp 5K – your challenge, your choice.

Lamp Business Club

Our Business Club differs from many other charity business clubs. It aims to provide members with knowledge and skills to empower them to be better equipped to address mental health and related workplace issues. Membership Fees contribute to supporting Lamp front line services. We ended the period with 41 fully paid members.

In 2022-23 we moved back to holding Business Club meetings in person. We combined elements of the online sessions to hold two in person and two online meetings each year. The meetings covered a broad range of topics to educate and empower employers.

Plans for 2023-24 feature expanding the reach of the Business Club. We aim to hold 6 meetings per year – three online and three in person. We will offer three tiers of membership – online only, in person only, both online and in person. The long term ambition remains to increase membership to 100.

**TRUSTEES' REPORT
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Grant Funding and Donations

Trustees express their thanks to all individuals and organisations who have supported Lamp financially and in kind during the period. In particular, Trustees thank the following organisations for their support during the period:

Tokio Marine
Macildowie Recruitment
Scraptoft Golf Club
Teamwork Partnerships
Knighton Christmas Tree Festival (St Mary's Magdalene Church)
Furnley House Foundation
Next Retail Ltd
People's Postcode Lottery
Garfield Weston Foundation
The National Lottery Community Foundation
St James's Place Foundation
Star Trust
Awards for All

Our fundraising strategy sets us on a long-term course to reduce our reliance on grant funding. In the short to medium term, however, we cannot operate without these sources of income. The financial statements identify the funders from whom we have received grants. The Trustees are extremely grateful for the multi-year grants agreed by the Henry Smith Charity (confirmed in December 2023) and The National Lottery Community Fund (confirmed in January 2024). Respectively, these will provide £157,600 and £452,246 over a three-year period. Combined these grants provide substantially improved financial stability until March 2027 for our advocacy service in its current form.

During the last 18 months we have unwound work that pulled us in different directions and away from our core capabilities. All current funding agreements reinforce that we are a community mental health advocacy charity.

We will continue to seek grant funding as we work towards a position where no more than 25% of our income comes from these sources.

Recognition of Lamp's work

Our Staff, Supporters and Trustees are remarkably dedicated to the cause. Whilst none of them perform their roles for any recognition, it is always gratifying when the wider community recognises their efforts. The charity and our people have been recipients of several accolades at the Furnley House Leicestershire Community Champions Awards during this period.

In 2022, Lamp was a finalist in the Charity of the Year category. In 2023, Minakshee Patel was Trustee of the Year, Wayne Farmer, our Finance and Resources Manager, was Charity Employee of the Year. Additionally, Emily Coates, our Head of Advocacy and Support, was a Charity Employee of the Year finalist, and Team Lamp were Fundraiser of the Year finalists.

Lamp was also a Charity of the Year finalist at the Niche Business Awards.

**TRUSTEES' REPORT
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Future Planning

In the last two years we have consolidated our services, whilst seeking to diversify our income. This balancing act will continue into 2024-25. In November 2023 we recruited an experienced marketer and fundraiser, Liam Deacy, as Chief Operating Officer to lead our engagement and fundraising. We will further strengthen the fundraising team in 2024.

Improved security of funding for Advocacy services means that we can focus on sustaining these services beyond the three years funded by HS and TNLCF. This requires a focus on fundraising. We will increase the number of opportunities organisations and individuals have for engaging with us. These will be a mixture of traditional charity fundraisers such as the 5K campaign, the relaunched Time to Talk Charity Dinner, and new events such as our Lunchtime with Lamp series.

We are known in the region by our acronym, Lamp. Our full name limits us geographically. We know that services such as ours do not exist in neighbouring counties. We know also of the positive impact we can make to people's lives. As a step to expand our services into these counties, we will complete the rebranding of the charity to be formally called Lamp. This will be accompanied by a review of our logo and straplines to ensure that these accurately reflect the services we provide and the means through which we provide them.

The headwinds of the last few years have not yet abated. Having put in place the groundwork to secure our core service, the Trustees are optimistic that these can be overcome to empower the charity to provide advocacy support to more people.

Financial ReviewReserves Policy

The Reserves Policy was adopted by Lamp's Board of Trustees on 9 February 1999 and was most recently updated on 30 January 2020. It is as follows:

Statement of Principle

All resources available to Lamp will be used in accordance with the charitable objects of Lamp.

Statement of Policy

Lamp will use reserves for the purpose of ensuring its continuing ability to fulfil its obligations, including those:

- To people whose lives are affected by mental health issues
- As an employer
- In respect of service agreements and grant funding agreements
- In respect of contracts and agreements necessary to the proper running of the organisation

Lamp's aim is to hold an amount sufficient to provide for 4 months of operating costs arising out of the above obligations. The reserves will be held in unrestricted funds, to be readily available to the Board of Trustees to expend where and if the need arises. If this is not achieved Lamp will aim to rectify as soon as possible.

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Statement of Practice

Lamp's reserves will be reviewed annually in line with this policy, in conjunction with the Auditors, and approved by the Board of Trustees.

Policy Review

This Policy will be reviewed by Lamp's Board of Trustees as part of its rolling review of policies.

Financial Review

The deficit for the period amounted to £11,590. When subtracted from the fund balances at the beginning of the period, the fund balances at 30 September 2023 were £92,524 of which £32,531 related to restricted funds and £1,268 to designated funds.

The Trustees consider the balance of £58,725 in unrestricted funds to be adequate to cover any short-term expenditure that may occur.

During the period, the principle funding sources of the charity continued to be donations from individuals and businesses, and grants received from public and non public sector bodies. Furtherance of the charity's objectives has been achieved during the period through advocacy and information provided by the employees of the charity.

Details of the movements in fixed assets are shown in note 8 on pages 25 and 26 of the financial statements.

Responsibilities of the Trustees

Law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial period, which give a true and fair view of the state of the charitable company's affairs and of its income, and expenditure for the financial period. In preparing these accounts the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- Prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charitable company and enable them to ensure that the accounts 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 information of which the charitable company's auditor is not aware; 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.

Auditor

Lamp continues to appoint SFB Group Limited as auditor to the charity.

This report has been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

The statement of financial activities has been prepared in accordance with the requirements of the Charities Statement of Recommended Practice (SORP)

This report was approved by the Board of Trustees on 17 June 2024 and signed on its behalf by:



S Johnson
Chair

**INDEPENDENT AUDITOR'S REPORT
FOR THE PERIOD ENDED 30 SEPTEMBER 2023****Opinion**

We have audited the financial statements of Leicestershire Action for Mental Health Project for the period ended 30 September 2023 which are set out on pages 18 to 29. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard 102 (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at the year end and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; 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 Auditor's 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.

**INDEPENDENT AUDITOR'S REPORT
FOR THE PERIOD ENDED 30 SEPTEMBER 2023****Other information**

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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.

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 course of 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 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.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' Annual Report for the financial period for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report and take advantage of the small companies' exemption from the requirement to prepare a strategic report.

**INDEPENDENT AUDITOR'S REPORT
FOR THE PERIOD ENDED 30 SEPTEMBER 2023****Responsibilities of trustees**

As explained more fully in the Trustees' Responsibilities Statement set out on page 12, 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.

Auditor's responsibilities for the audit of financial statements

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 an auditor's report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management around actual and potential litigation and claims;
- Enquiry of management to identify any instances of non-compliance with laws and regulations;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

**INDEPENDENT AUDITOR'S REPORT
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>.

This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

Paul Carvell BFP FCA (Senior Statutory Auditor)
For and on behalf of SFB Group Limited
Chartered Accountants
Statutory Auditor
Unit 8 Oak Spinney Park
Ratby Lane
Leicester Forest East
Leicester
LE3 3AW

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**


	Unrestricted funds £	Designated funds £	Restricted funds £	18 Months 30-Sep-23 £	12 Months 31-Mar-22 £
Income and endowments					
Donations and legacies	152,763	-	-	152,763	80,904
Investment income	296	-	-	296	412
Income from charitable activities					
Grants from public sector bodies	70,374	-	-	70,374	45,818
Other grants	75,000	-	195,263	270,263	175,620
Other income	49,075	-	-	49,075	23,537
Total income and endowments (2)	347,508	-	195,263	542,771	326,291
Expenditure					
Expenditure on raising funds	20,952	-	-	20,952	591
Expenditure on charitable activities					
Advocacy, information & development	313,104	2,408	217,897	533,409	343,264
Total expenditure (4)	334,056	2,408	217,897	554,361	343,855
Net (Expenditure)/Income	13,452	(2,408)	(22,634)	(11,590)	(17,564)
Fund balances at the beginning of the year	45,286	3,676	55,165	104,127	121,691
Transfers between funds	-	-	-	-	-
Fund balances carried forward (16,17,18)	58,738	1,268	32,531	92,537	104,127

At the board meeting which took place in January 2023, the board of Trustees made a decision to extend the financial year end by six months, to align with the ebb and flow of the current revenue cycle. The period therefore reported in these financial statements, is that of an 18 month period from 1st April 2022 – 30th September 2023. The comparative figures are for the 12 months ended 31st March 2022.

All income and expenditure derive from continuing activities.

All gains and losses recognised in the period are included in the statement of financial activities.

The notes on pages 20 - 29 form part of these financial statements.

BALANCE SHEET
AS AT 30th SEPTEMBER 2023


	Notes	£	30-Sep 2023 £	£	31-Mar 2022 £
Fixed assets					
Tangible assets	8		1,614		7,581
Current assets					
Debtors	9	39,586		14,252	
Cash at bank and in hand		113,159		117,366	
		<u>152,745</u>		<u>131,618</u>	
Creditors:					
Amounts falling due within one year	10	(58,969)		(19,877)	
Net current assets			93,776		111,741
Creditors:					
Amounts falling due after one year	11		(2,853)		(15,195)
Net assets			<u>92,537</u>		<u>104,127</u>
Capital and reserves					
Unrestricted funds			58,738		45,286
Designated funds	16		1,268		3,676
Restricted funds	17		32,531		55,165
			<u>92,537</u>		<u>104,127</u>

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard 102.

These financial statements were approved by the Trustees on 17 June 2024 and are signed on their behalf by:

S Johnson
Chair

K. Haines
Treasurer

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2023****1. Accounting policies****a) Basis of accounting**

The financial statements of the charity, which is a public benefit entity under FRS 102, 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

b) Company Status

The company is limited by guarantee incorporated in the United Kingdom. The members of the company are the trustees/directors named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

c) Financial reporting standard 102 – reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements as permitted by FRS 102:

- The requirement of Section 7 Statement of Cash Flows

d) Income and endowments

Incoming resources are the total amounts receivable by the company from donations, grants and trading in furtherance of charitable activities.

e) Expenditure

Direct charitable expenditure comprises services supplied identifiable as wholly or mainly in support of the company's objectives.

Those costs shown as support costs relate to the management of the company's assets, organisation and administration. They are allocated across funding streams according to the number of staff hours worked on each project.

f) Volunteer help

The company receives significant amounts of assistance from volunteers, whose assistance is greatly appreciated, and which cannot be valued in commercial terms.

g) Income under service agreement and grants receivable

Income under service agreement and grants receivable are recognised (on an accruals basis) in the income and expenditure account so as to match them against the funding period to which they relate.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**



1. Accounting policies (continued)

h) Capitalisation and depreciation of tangible fixed assets

All assets are for use by the charity.

Depreciation of tangible fixed assets is charged so as to write off their full cost, less estimated residual value, over their expected useful lives at the following rates:

Office equipment	20% of cost per annum
Computer equipment	33.33% of cost per annum

i) Leased assets

All leases are operating leases and the payments made under them are charged to the income and expenditure account.

j) Pensions

The company is a member of the Pensions Trust Growth Plan, a multi-employer defined benefit scheme which is in deficit. As a member, it is not possible to identify its share of the underlying assets and liabilities, therefore it accounts for the scheme as a defined contribution scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2020. This valuation showed a deficit of £31.6m (2017: £131.5m). To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme payable monthly. Plan expenses are also payable monthly and will increase by 3% in April of each year. Should the company withdraw from the scheme whilst it is still in deficit, it would be required by law to pay its share of the deficit, but this liability will not crystallise as long as LAMP continues to employ at least one active member.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable and plan expenses under the agreement. The present value of this obligation at 30 September 2023 is £11,081.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2023****1. Accounting policies (continued)****k) Critical accounting judgements and key sources of estimation uncertainty**

In the application of the charity'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 the revision and future periods if the revision affects both current and future periods.

Critical judgements in applying the charity's accounting policies:

The following are critical judgements, apart from those involving estimations (which are dealt with separately below), that the trustees have made in the process of applying the charity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements.

Going concern

The charity's ability to continue as a going concern is assessed based on the expected future ability to receive income and donations from charitable activities over a period of not less than 12 months from the date of approval of these financial statements. Judgement is required in reviewing forecast income levels and cash flows.

Key sources of estimation uncertainty:

There are no key sources of estimation uncertainty as at 30 September 2023.

l) Funds accounting

Funds held by the charity are:

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated general funds – these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

Restricted funds – these are funds that can only be used for particular purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2023



2 Incoming Resources

	Voluntary income £	Investment income £	Service agreement £	Other income £	Total £
18 Months to Sept 2023					
Donations (note 2a)	152,763	-	-	-	152,763
Grants from public sector bodies (note 3)	-	-	70,374	-	70,374
Other grants (note 3a)	-	-	-	270,263	270,263
Bank Interest	-	296	-	-	296
Other income (note 2b)	-	-	-	49,075	49,075
	152,763	296	70,374	319,338	542,771
12 Months to March 2022					
Donations (note 2a)	80,904	-	-	-	80,904
Grants from public sector bodies (note 3)	-	-	45,818	-	45,818
Other grants (note 3a)	-	-	-	175,620	175,620
Bank Interest and Compensation payments	-	412	-	-	412
Other income (note 2b)	-	-	-	23,537	23,537
	80,904	412	45,818	199,157	326,291

2a) Donations includes amounts received from individuals, Business Club members and other corporates and charities

2b) Other income includes Business Club Subscriptions, Mental Health First Aid Training, other invoiced work and Event Tickets.

3 Grants from public sector bodies

	Unrestricted funds		Designated funds		Restricted funds	
	18 months 2023 £	12 months 2022 £	18 months 2023 £	12 months 2022 £	18 months 2023 £	12 months 2022 £
Leicester City CCG	70,374	45,818	-	-	-	-
	70,374	45,818	-	-	-	-

3a) Other grants

Lloyds Foundation Grant	-	-	-	15,000	-	-
Shires Grant	-	-	-	-	-	7,500
The National Lottery	-	-	-	-	170,899	108,120
Market Harborough and Bowdens Charity	-	-	-	-	-	10,000
HCC Tokio Marine	-	-	-	-	-	10,000
Awards for All England	-	-	-	-	10,000	-
Garfield Weston Foundation	25,000	25,000	-	-	-	-
Postcode Places Trust	50,000	-	-	-	-	-
St James's Place Charitable Foundation	-	-	-	-	5,000	-
Star Trust	-	-	-	-	9,364	-
	75,000	25,000	-	15,000	195,263	135,620

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2023



4	Resources expended	Direct costs £	Apportioned support costs £	18 Months 2023 £	12 Months 2022 £
	Expenditure on raising funds				
	Fundraising expenses	2,966	-	2,966	591
	Event and MHFA training costs	17,986	-	17,986	-
	Charitable activities				
	Advocacy, information and development work	254,688	278,721	533,409	343,264
		<u>275,640</u>	<u>278,721</u>	<u>554,361</u>	<u>343,855</u>

5	Analysis of support costs	Unrestricted funds		Designated funds		Restricted funds	
		18 Months 2023	12 Months 2022	18 Months 2023	12 Months 2022	18 Months 2023	12 Months 2022
		£	£	£	£	£	£
	Management and admin staff costs	146,186	76,541	-	13,989	6,483	1,138
	Premises costs		13,066	-	-	32,749	16,530
	Other overheads	11,183	14,157	2,408	-	68,108	16,453
	Professional fees	6,714	3,750	-	-	-	-
	Audit fees	3,275	2,580	-	-	-	-
	Trustee expenses	1,615	880	-	-	-	-
		<u>168,973</u>	<u>110,974</u>	<u>2,408</u>	<u>13,989</u>	<u>107,340</u>	<u>34,121</u>

6	Staff costs	Unrestricted funds		Designated funds		Restricted funds	
		18 Months 2023	12 Months 2022	18 Months 2023	12 Months 2022	18 Months 2023	12 Months 2022
		£	£	£	£	£	£
	Wages and salaries	197,392	117,080	-	14,302	128,029	75,665
	National Insurance Contributions	12,114	7,652	-	409	5,775	4,431
	Pension Contributions	29,104	8,868	-	1,035	8,764	5,531
	Training, support and subsistence	758	622	-	-	4,072	880
		<u>239,368</u>	<u>134,222</u>	<u>0</u>	<u>15,746</u>	<u>146,640</u>	<u>86,507</u>

No employee earned £60,000 p.a. or more in any 12 month period

The average number of employees during the period was 10 (2022: 10)

None of the Trustees (or any other person connected with them) received any remuneration during the period

7	Net incoming resources	2023 £	2022 £
	Net incoming resources is stated after charging		
	Depreciation	5,967	5,187
	Auditors remuneration	3,275	2,980

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**



8	Tangible fixed assets	Office Equipment £	Computer Equipment £	Total £
a)	Unrestricted fund			
	Cost			
	At 1 April 2022	-	-	-
	Disposals	-	-	-
	Additions	-	-	-
	At 30 Sept 2023	-	-	-
	Depreciation			
	At 1 April 2022	-	-	-
	Charge for the year	-	-	-
	Disposals	-	-	-
	At 30 Sept 2023	-	-	-
	Net book value			
	At 30 Sept 2023	-	-	-
	At 31 March 2022	-	-	-
b)	Designated fund			
	Cost			
	At 1 April 2022	4,577	-	4,577
	Additions	-	-	-
	Disposals	2,142	-	2,142
	At 30 Sept 2023	2,435	-	2,435
	Depreciation			
	At 1 April 2022	901	-	901
	Charge for the year	2,408	-	2,408
	Disposals	2,142	-	2,142
	At 30 Sept 2023	1,167	-	1,167
	Net book value			
	At 30 Sept 2023	1,268	-	1,268
	At 31 March 2022	3,676	-	3,676

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**



8	Tangible fixed assets (Continued)	Office Equipment £	Computer Equipment £	Total £
c)	Restricted fund			
	Cost			
	At 1 April 2022	-	8,038	8,038
	Additions	-	-	-
	Disposals	-	-	-
	At 30 Sept 2023	<u>-</u>	<u>8,038</u>	<u>8,038</u>
	Depreciation			
	At 1 April 2022	-	4,133	4,133
	Charge for the year	-	3,559	3,559
	Disposals	-	-	-
	At 30 Sept 2023	<u>-</u>	<u>7,692</u>	<u>7,692</u>
	Net book value			
	At 30 Sept 2023	<u>-</u>	<u>346</u>	<u>346</u>
	At 31 March 2022	<u>-</u>	<u>3,905</u>	<u>3,905</u>
	Total at 30 Sept 2023	<u>1,268</u>	<u>346</u>	<u>1,614</u>
	Total at 31 March 2022	<u>3,676</u>	<u>3,905</u>	<u>7,581</u>

Fully depreciated assets of Designated £2,142 were disposed of on 30 September 2023 and subsequently removed from the Fixed Asset Register under disposals

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**



9 Debtors

	30-Sep 2023	31-Mar 2022
	£	£
Trade debtors		
Prepayments and accrued income	34,616	11,563
	4,970	2,689
	39,586	14,252

10 Creditors amounts due within one year

	30-Sep 2023	31-Mar 2022
	£	£
Trade creditors	4,921	3,449
Other taxes and National Insurance	3,816	3,900
Vat payable to HM Revenue and Customs	4,527	1,448
Accrued expenses	4,138	2,980
Deferred income	33,339	-
Pension deficit contributions	8,228	8,100
	58,969	19,877

11 Creditors amounts due after one year

	30-Sep 2023	31-Mar 2022
	£	£
Pension deficit contributions	2,853	15,195
	2,853	15,195

12 Share capital

Leicestershire Action for Mental Health Project is a company limited by guarantee and consequently does not have a share capital.

13 Operating lease commitments

At 30 September 2023 the charity had no annual commitments under non-cancellable operating leases

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**



14 Capital commitments

At 30 September 2023, the charity had no capital commitments

15 Contingent liabilities

At 30 September 2023, the charity had no contingent liabilities

16 Designated funds

	Balance 01-Apr-22	Movement in resources		Balance 30-Sep-23
		Incoming	Outgoing	
Lloyds Funding (Operations)	3,676	-	2,408	1,268
Total	48,328	-	2,408	1,268

17 Restricted funds

	Balance 01-Apr-22	Movement in resources		Balance 30-Sep-23
		Incoming	Outgoing	
The National Lottery	41,096	170,899	183,937	28,058
Market Harborough and Bowdens	2,430	-	2,430	-
The UPS Foundation	2,835	-	2,489	346
HCC Tokio Marine	8,804	-	8,804	-
Awards for All	-	10,000	10,000	-
St James's Place Charitable Foundation	-	5,000	3,583	1,417
Star Trust	-	9,364	6,654	2,710
Total	55,165	195,263	197,660	32,531

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**



18 Analysis of net assets between funds

	Tangible Fixed Assets	Net Current assets	Total
	£	£	£
Designated funds			
Lloyds Funding (Operations)	1,268	-	1,268
	<u>1,268</u>	<u>-</u>	<u>1,268</u>
Restricted funds			
The National Lottery	-	28,058	28,058
The UPS Foundation	346	-	346
St James's Place Charitable Foundation	-	1,417	1,417
Star Trust	-	2,710	2,710
	<u>346</u>	<u>32,185</u>	<u>32,531</u>
Unrestricted funds	-	58,738	58,738
	<u>-</u>	<u>58,738</u>	<u>58,738</u>
Total funds	<u>1,614</u>	<u>90,923</u>	<u>92,537</u>

19 Related Party Transactions

No transactions with related parties were undertaken such as are required to be disclosed under FRS 102

20 Taxation

The charitable company is exempt from Corporation Tax on its charitable activities.