

Registered Charity Number: 702057
Registered Company Number: 2418362



LEICESTERSHIRE ACTION FOR MENTAL HEALTH PROJECT

REPORT AND FINANCIAL STATEMENTS

30th SEPTEMBER 2024

(12 Month Reporting Period)

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TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2024

The Trustees submit their report and the audited financial statements for the 12 months ended 30 September 2024.

The Trustees decided in January 2023 to extend the financial year by the maximum allowable 6 months to 30th September 2023 to alleviate some financial pressures arising from a convergence of several funder decisions in March/April of each year. This report is the first for the revised 12-month period, from 1st October 2023 to 30th September 2024.

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
Kelly Feehan (appointed 12 March 2024; resigned 10 March 2025)
Peter Martin (appointed 12 March 2024)

Reference and Administrative Details

Chief Executive Officer	Gareth James
Registered Office	9 Newarke Street, Leicester, LE1 5SN
Operational Office	9 Newarke Street, Leicester, LE1 5SN
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
FOR THE PERIOD ENDED 30 SEPTEMBER 2024 (CONTINUED)**

Governing Document

The organisation is a charitable company limited by guarantee, incorporated in the United Kingdom on 31st August 1989 and registered as a charity on 2nd 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 28th November 2019. A further update to the Objects of the charitable company was approved by the Charity Commission on 3rd May 2024, and by special resolution on 31st May 2024.

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 lead on particular areas that contribute to the development of the charity, for example, contributing to the Working Groups of community experts that are being established to advise the charity and to meet with key employees. Trustees are also regularly encouraged to attend external training events appropriate to their role.

TRUSTEES' REPORT FOR THE PERIOD ENDED 30 SEPTEMBER 2024 (CONTINUED)

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 Q4 2023/24, with the new senior leadership team in place, 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 not accept for those experiencing physical ill-health and disability. **Our vision, therefore, is a world where people with mental health challenges are listened to, understood, empowered and have a voice.**

Lamp's mission is to

- ensure that the people of Leicester, Leicestershire and Rutland who are directly and indirectly affected by mental health-related challenges will be listened to, understood and empowered
- equip people with the knowledge and tools to confidently self-advocate and make positive changes for themselves
- work within our communities to raise awareness of, and implement strategies to mitigate mental health challenges
- champion social inclusion, equality, social justice and human rights

Lamp's values are as follows:

- We are **person-centred** – we are there for our users
- We are **service-led** – everything we do is to enable us to deliver a great service to our users
- We believe that **everyone has a voice** and deserves to be heard
- We believe that you **deserve a good standard of service** from LAMP and from the system regardless of your background and we will work with you to get it
- Our information and advice service will **support everyone with their mental health needs** regardless of their advocacy requirements
- As an organisation we will
 - **Be approachable**
 - **Be accessible**
 - **Be positive** – resolution and solution focused

In 2023/24 Lamp worked throughout Leicester, Leicestershire and Rutland offering: -

- Independent, one-to-one, community mental health advocacy services for adults
- An information and advice service that acted as the first point of contact and source of lower-level guidance, triaged people into the advocacy service or provided a warm-introduction to more appropriate service providers
- In January 2023, an automated chat bot service providing self-advocacy tools and resources was introduced but this proved ineffectual so this was removed in early 2025.

**TRUSTEES' REPORT
FOR THE PERIOD ENDED 30 SEPTEMBER 2024 (CONTINUED)**

Lamp's offices are located in Leicester and, in Q1 2024/25 moved operationally into rooms at the building operated by Voluntary Action Leicestershire to ensure we were fully accessible and were easily able to engage with other parts of the Leicester and Leicestershire voluntary community. 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 other institutional settings.

Lamp has continued to meet 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 4 times during the period 1 October 2023 to 30 September 2024, with additional meetings associated with the appointment of the new Chief Executive Officer (CEO). The CEO is appointed by the Trustees to manage day-to-day operations and facilitate strategic direction of the charity. The CEO 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.

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

- An increasing acceptance of open discussion about adverse mental health; however, the degree of acceptance varies enormously according to the individual and particular communities.
- Support for people experiencing poor mental health is more widely available, but it remains disjointed, incomplete, and inconsistent across all levels of need.
- 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. There are significant financial issues within local NHS and council services and the push for cost reductions has either removed non-statutory support or led to it being sourced from national providers offering lower-cost remote services.
- 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.

Recently fundraising has become increasingly difficult as many funders have closed their schemes to new applicants. In addition, funding from the NHS or local authority sources in the area is very hard to come by unless, as a charity, you can help them meet a statutory requirement.

**TRUSTEES' REPORT
FOR THE PERIOD ENDED 30 SEPTEMBER 2024 (CONTINUED)**

Additionally, though Lamp is working to a strategy of income diversification 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 reduced our overheads so that we run a very lean organisation and increased our voluntary income, securing sufficient income remains a key risk – we have grant funding from various sources, including The National Lottery, that secure the core service roles until 2027; however, between now and the end of this funding we need to have completed our income diversification.

During the period there was a significant upheaval in the charity with most of the senior leadership moving on to other roles. During Q3 and 4 a new Head of Service, Finance and Operation Manager and Chief Executive Officer were recruited. The new senior leadership members are working alongside the Chief Operating Officer to mitigate the challenges described and to demonstrate our impact in such a way as to secure ongoing support.

Going Concern

The financial statements have been prepared on a going concern basis. The trustees have considered the charity's current financial position and its cash flow forecasts for a period of at least 12 months from the date of approval of these accounts. The charity is currently facing a significant shortfall in funding due to a reduction in grants and endowments received during the year. In response, the trustees are actively seeking new funding sources and are implementing cost control measures to mitigate the financial challenges. These actions are intended to secure the charity's financial sustainability and allow it to continue its charitable activities over the foreseeable future. However, the charity's ability to continue as a going concern is dependent upon the success of these funding initiatives. While the trustees are confident that these measures will be successful, **there is a material uncertainty that may cast significant doubt on the charity's ability to continue as a going concern.** The financial statements do not include the adjustments that would result if the charity were unable to continue as a going concern.twi

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

2023/24 was a year of significant changes in the senior leadership team and some periods of extended staff illnesses. Despite this we have supported 188 people with 1:1 advocacy.

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 was accessed by approximately 400 people per quarter; however, this was closed in early 2024 as it was considered to be ineffective.

**TRUSTEES' REPORT
FOR THE PERIOD ENDED 30 SEPTEMBER 2024 (CONTINUED)**

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. With the arrival of the new Head of Service in Q3, this limit was removed and Lamp returned to having an open-ended approach but with much clearer expectations on the part of the client and the advocate; and, a holistic approach that sought to address all the issues that might impact on the effectiveness of the advocacy.

Our technology has suffered from years of under-investment and our website is unfriendly to users and administrators. We have stripped away many superfluous pages and are seeking funding to rebuild the site from scratch and to replace the staff laptops as soon as possible.

Information and Advice (IA) Service

The IA service also plays a triage role in assessing the need and urgency of advocacy referrals. If it turns out that advocacy is not the best means of supporting a client, the Information and Advice Officers provide guidance 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, ensure that the support offered by the next organisation in the chain is of a high standard and to make warm-introductions to alternative providers.

Outreach

Whilst we have to take great care to manage our staff resources effectively to be able to give enough support to clients and not add excessively to the waiting list, at the same time we need to increase awareness of what we do, not only to secure support but also to increase referrals from those communities and neighbourhoods that so far have proved harder to engage with. As such Lamp have started working with other public sector organisations and charities on outreach, using their networks as a way to ensure we are serving all of Leicester, Leicestershire and Rutland.

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 and challenge ableism. 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.

Lamp DMU Internships

A standout success for the sustainability of the organisation has been our partnership with De Montfort University (DMU). The 6-week internships are paid for by DMU and provide real working experience for second year degree students. In 2024, we engaged two interns.

**TRUSTEES' REPORT
FOR THE PERIOD ENDED 30 SEPTEMBER 2024 (CONTINUED)**

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.

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 returned to the campaign's roots, engaging a large number of people to each raise a very small amount. It led to a great many creative activities and also provided opportunities for sponsorship. Lamp are extremely grateful to the wide range of local businesses and individuals that have been active participants in the Lamp 5K.

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. The Business Club members can also have a membership that ties into our social fundraising events.

Plans for 2024/25 feature expanding the reach of the Business Club and to provide other services relevant to businesses including supporting staff wellbeing (including our successful Mental Health First Aid courses, provided using external contractors), staff-management communications and change management. In 2023/24 the Business Club was predominantly attracting businesses in Leicester City – going forward we wish to extend the reach into the county and Rutland.

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:

Florence Turner Trust
Himat Tanner Trust
Maud Elkington Trust
Leicestershire and Rutland Masons
Rugby Masonic Lodge
Nelsons Solicitors
Daly's
The National Lottery Community Fund
Henry Smith Charity
St James's Place Foundation
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. In addition, The National Lottery Community Fund extended the previous project by two months with a further contribution of £19,866. Combined these grants provide substantially improved financial stability until March 2027 for our advocacy service in its current form.

**TRUSTEES' REPORT
FOR THE PERIOD ENDED 30 SEPTEMBER 2024 (CONTINUED)**

Future Planning

At this challenging environment the focus of the organisation is to ensure continuity and to push towards our objectives and fulfil our mission by taking less traditional approaches.

The objectives for 2024/25 are:

- **Continue to reduce costs:** In the early part of financial year 2024/25 we have already gone through a period of cost-cutting with all costs reduced to the absolute minimum. Apart from those costs that are covered by the grant funding all other costs, including staff, will continue to be reviewed and either stopped, negotiated or retendered when contracts finish.
- **Drive community, corporate and individual fundraising and event income:** Expanding on the established Lamp 5K campaign, the Thrive in 25 campaign will continue to encourage more of our communities and beneficiaries to fundraise for us. We will also look to encourage regular monthly small donors.
- **Drive grant income, particularly from small, local and regional trusts:** In addition to the large grant funders we will continue to build relationships with and seek support from the smaller trusts that offer smaller sums for local causes.
- **Develop programmes that are commercially appealing to those businesses and other bodies with money for external contracts:** Programmes will be developed with the advice of local HR and business supporters. Then, through the Business Club and relationships with the wider Leicester, Leicestershire and Rutland business community we will sell our mental health and advocacy-related services for the benefit of their staff and communities. Monies generated from this will support our core services.
- **Increase impact, reach and client diversity through outreach:** By working with public bodies and other charities that have strong links into their communities or neighbourhoods we will promote our services to harder-to-reach potential clients. We will also jointly seek funding for co-developed programmes.
- **Increase impact, reach and client diversity through volunteers:** We will also develop and re-invigorate our volunteer programme to increase the range of support we can offer and the number of people we can engage with.
- **Accelerate this reach through focused, project-based funding:** We will respond to the fact that many grant funders are now supporting projects rather than core funding by seek monies for specific projects that enable us to establish the ideas and demonstrate effectiveness e.g. Rutland and university-targeted advocacy

Financial Review

Reserves 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.

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 year amounted to £12,554. When subtracted from the fund balances at the beginning of the year, the fund balances at 30 September 2024 were £79,984 of which £95,912 related to restricted funds.

The Trustees consider the balance of £-15,928 in unrestricted funds to be inadequate to cover any short-term expenditure that may occur.

During the year, 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 year 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 22 and 23 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 year, 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 year. 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 25th January 2025 and signed on its behalf by:



S Johnson
Chair

**INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2024**



Opinion

We have audited the financial statements of Leicestershire Action for Mental Health Project for the period ended 30 September 2024 which are set out on pages 15 to 26. 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.

Material Uncertainty 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. However, as disclosed in the financial statements, the charity is facing a significant shortfall in funding.

Based on the work we have performed, we draw attention to the disclosure in the financial statements on page 19 which indicates that a material uncertainty exists that may cast significant doubt on the charity's ability to continue as a going concern. This is due to the charity's ability to continue being dependent upon the success of new funding initiatives and cost control measures. Our opinion is not modified in respect of this matter.

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 YEAR ENDED 30 SEPTEMBER 2024**

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.

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 YEAR ENDED 30 SEPTEMBER 2024**

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 YEAR ENDED 30 SEPTEMBER 2024
(12 Month Reporting Period)**

	Unrestricted funds £	Designated funds £	Restricted funds £	12 Months 30-Sep-24 £	18 Months 30-Sep-23 £
Income and endowments					
Donations and legacies	62,802	0	0	62,802	152,763
Investment income	0	0	0	0	296
Income from charitable activities					
Grants from public sector bodies	45,518	0	0	45,518	70,374
Other grants	50,000	0	188,438	238,438	270,263
Other income	20,464	0	0	20,464	49,075
Total income and endowments (2)	178,784	0.00	188,438	367,222	542,771
Expenditure					
Expenditure on raising funds	19,282	0	0	19,282	20,952
Expenditure on charitable activities					
Advocacy, information & development	234,169	1,268	125,057	360,494	533,409
Total expenditure (4)	253,451	1,268	125,057	379,776	554,361
Net (Expenditure)/Income	(74,667)	(1,268)	63,381	(12,554)	(11,590)
Fund balances at the beginning of the year	58,738	1,268	32,531	92,537	104,127
Transfers between funds	-	-	-	-	-
Fund balances carried forward (16,17,18)	(15,928)	0	95,912	79,984	92,537

All income and expenditure derive from continuing activities.

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

The notes on pages 17-26 form part of these financial statements.

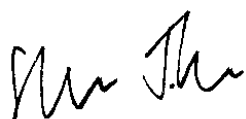
BALANCE SHEET
FOR THE YEAR ENDED 30th SEPTEMBER 2024
 (12 Month Reporting Period)

	Notes	£	30-Sep 2024 £	£	30-Sep 2023 £
Fixed assets					
Tangible assets	8		1,088		1,614
Current assets					
Debtors	9	8,417		39,586	
Cash at bank and in hand		102,854		113,159	
		<u>111,271</u>		<u>152,745</u>	
Creditors:					
Amounts falling due within one year	10	(32,375)		(58,969)	
Net current assets			78,896		93,776
Creditors:					
Amounts falling due after one year	11		0		(2,853)
Net assets			<u>79,984</u>		<u>92,537</u>
Capital and reserves					
Unrestricted funds			(15,928)		58,738
Designated funds	16		0		1,268
Restricted funds	17		95,912		32,531
			<u>79,984</u>		<u>92,537</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 members of the Trustees and authorised for issue at their board meeting on 19th June 2025 and signed on its behalf by:

S.Johnson
Chair



K.Haines
Treasurer



LEICESTERSHIRE ACTION FOR MENTAL HEALTH PROJECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024 (12 Month Reporting Period)

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 £10 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 agreements is recognised (on an accruals basis) in the income and expenditure account so as to match them against the funding year to which they relate. Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Grants are only recognised when the terms and conditions of the agreement have been met and the charity has entitlement to the resources.

LEICESTERSHIRE ACTION FOR MENTAL HEALTH PROJECT

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024
(12 Month Reporting Period)**

**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 2023. This valuation showed a deficit of £16.1m (2020: £31.6m). 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. 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 30th September 2024 is £1,267.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024
(12 Month Reporting Period)**

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 financial statements have been prepared on a going concern basis. The trustees have considered the charity's current financial position and its cash flow forecasts for a period of at least 12 months from the date of approval of these accounts. The charity is currently facing a significant shortfall in funding due to a reduction in grants and endowments received during the year. In response, the trustees are actively seeking new funding sources and are implementing cost control measures to mitigate the financial challenges. These actions are intended to secure the charity's financial sustainability and allow it to continue its charitable activities over the foreseeable future. However, the charity's ability to continue as a going concern is dependent upon the success of these funding initiatives. While the trustees are confident that these measures will be successful, there is a material uncertainty that may cast significant doubt on the charity's ability to continue as a going concern. The financial statements do not include the adjustments that would result if the charity were unable to continue as a going concern.

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 YEAR ENDED 30 SEPTEMBER 2024
(12 Month Reporting Period)**

2 Incoming Resources

	Voluntary income £	Investment income £	Service agreement £	Other income £	Total £
12 Months to Sept 2024					
Donations (note 2a)	62,802	-	-	-	62,802
Grants from public sector bodies (note 3)	-	-	45,518	-	45,518
Other grants (note 3a)	-	-	-	238,438	238,438
Bank Interest	-	-	-	-	0
Other income (note 2b)	-	-	-	20,464	20,464
	62,802	0	45,518	258,902	367,222
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 and Compensation payments	-	296	-	-	296
Other income (note 2b)	-	-	-	49,075	49,075
	152,763	296	70,374	319,338	542,771

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	
	12 months 2024 £	18 months 2023 £	12 months 2024 £	18 months 2023 £	12 months 2024 £	18 months 2023 £
Leicester City CCG	45,518	70,374	-	-	-	-
	45,518	70,374	-	-	-	-

3a) Other grants

The National Lottery	-	-	-	-	163,438	170,899
Henry Smith Foundation	50,000	-	-	-	-	-
Awards for All England	-	-	-	-	20,000	10,000
Garfield Weston Foundation	-	25,000	-	-	-	-
Postcode Places Trust	-	50,000	-	-	-	-
St James's Place Charitable Foundation	-	-	-	-	5,000	5,000
Star Trust	-	-	-	-	-	9,364
	50,000	75,000	-	0	188,438	195,263

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024
(12 Month Reporting Period)**

4	Resources expended	Direct costs £	Apportioned support costs £	12 Months 2024 £	18 Months 2023 £
	Expenditure on raising funds				
	Fundraising Platform Expenses	2,183	-	2,183	2,966
	Event, Bid Writing, Networking Membership and MHFA training costs	17,100	-	17,100	17,986
	Charitable activities				
	Advocacy, information and development work	166,680	193,814	360,494	533,409
		<u>185,962</u>	<u>193,814</u>	<u>379,776</u>	<u>554,361</u>

5	Analysis of support costs	Unrestricted funds		Designated funds		Restricted funds	
		12 Months 2024	18 Months 2023	12 Months 2024	18 Months 2023	12 Months 2024	18 Months 2023
		£	£	£	£	£	£
	Management and admin staff costs	134,659	146,186	-	-	3,630	6,483
	Premises costs	9,889	-	-	-	3,462	32,749
	Other overheads	30,220	11,183	-	2,408	6,875	68,108
	Professional fees	-	6,714	-	-	-	-
	Audit fees	2,832	3,275	-	-	618	-
	Trustee expenses	1,629	1,615	-	-	-	-
		<u>179,229</u>	<u>168,973</u>	<u>0</u>	<u>2,408</u>	<u>14,585</u>	<u>107,340</u>

6	Staff costs	Unrestricted funds		Designated funds		Restricted funds	
		12 Months 2024	18 Months 2023	12 Months 2024	18 Months 2023	12 Months 2024	18 Months 2023
		£	£	£	£	£	£
	Wages and salaries	162,896	197,392	-	-	91,983	128,029
	National Insurance Contributions	10,344	12,114	-	-	6,913	5,775
	Pension Contributions	18,566	29,104	-	-	4,629	8,764
	Training, life insurance, travel and subsistence	805	758	-	-	6,947	4,072
	Recruitment & DBS	9,304	-	-	-	-	-
		<u>201,915</u>	<u>239,368</u>	<u>0</u>	<u>0</u>	<u>110,472</u>	<u>146,640</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 (2023: 10)

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

7	Net incoming resources	2024 £	2023 £
	Net incoming resources is stated after charging		
	Depreciation	1,806	5,967
	Auditors remuneration	3,450	3,275

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024
(12 Month Reporting Period)**

8	Tangible fixed assets	Office Equipment £	Computer Equipment £	Total £
a)	Unrestricted fund			
	Cost			
	At 1 October 2023	0	0	0
	Disposals	0	0	0
	Additions	0	1,280	1,280
	At 30 Sept 2024	<u>0</u>	<u>1,280</u>	<u>1,280</u>
	Depreciation			
	At 1 October 2023	0	0	0
	Charge for the year	0	192	192
	Disposals	0	0	0
	At 30 Sept 2024	<u>0</u>	<u>192</u>	<u>-</u>
	Net book value			
	At 30 Sept 2024	<u>0</u>	<u>1,088</u>	<u>1,088</u>
	At 30 Sep 2023	<u>-</u>	<u>-</u>	<u>-</u>
b)	Designated fund			
	Cost			
	At 1 October 2023	2,435	0	2,435
	Additions	0	0	0
	Disposals	557	0	557
	At 30 Sept 2023	<u>1,878</u>	<u>0</u>	<u>1,878</u>
	Depreciation			
	At 1 October 2023	1,268	0	1,268
	Charge for the year	1,167	0	1,167
	Disposals	557	0	557
	At 30 Sept 2024	<u>1,878</u>	<u>0</u>	<u>1,878</u>
	Net book value			
	At 30 Sept 2024	<u>0</u>	<u>0</u>	<u>0</u>
	At 30 Sept 2023	<u>1,268</u>	<u>-</u>	<u>1,268</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024
(12 Month Reporting Period)**

8	Tangible fixed assets (Continued)	Office Equipment £	Computer Equipment £	Total £
c)	Restricted fund			
	Cost			
	At 1 October 2023	0	8,038	8,038
	Additions	0	0	0
	Disposals	0	4916	4,916
	At 30 Sept 2024	<u>0</u>	<u>3,122</u>	<u>3,122</u>
	Depreciation			
	At 1 October 2023	0	7,692	7,692
	Charge for the year	0	346	346
	Disposals	0	4916	4,916
	At 30 Sept 2024	<u>0</u>	<u>3,122</u>	<u>3,122</u>
	Net book value			
	At 30 Sept 2024	<u>0</u>	<u>0</u>	<u>0</u>
	At 30 Sept 2023	<u>0</u>	<u>346</u>	<u>346</u>
	Total at 30 Sept 2024	<u>0</u>	<u>0</u>	<u>0</u>
	Total at 30 Sept 2023	<u>1,268</u>	<u>346</u>	<u>1,614</u>

Fully depreciated assets of Designated £557 were disposed of on 30 September 2024 and subsequently removed from the Fixed Asset Register under disposals

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024
(12 Month Reporting Period)**

9 Debtors

	30-Sep 2024	30-Sep 2023
	£	£
Trade debtors	3,650	34,616
Prepayments and accrued income	4,767	4,970
	<u>8,417</u>	<u>39,586</u>

10 Creditors amounts due within one year

	30-Sep 2024	30-Sep 2023
	£	£
Trade creditors	5,193	4,921
Other taxes and National Insurance	5,525	3,816
Vat payable to HM Revenue and Customs	3,196	4,527
Accrued expenses	3,450	4,138
Deferred income	12,224	33,339
Pension deficit contributions	2,787	8,228
	<u>32,375</u>	<u>58,969</u>

11 Creditors amounts due after one year

	30-Sep 2024	30-Sep 2023
	£	£
Pension deficit contributions	0	2,853
	<u>0</u>	<u>2,853</u>

12 Share capital

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

13 Operating lease commitments

At 30 September 2024 the charity had no annual commitments under non-cancellable operating leases

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024
(12 Month Reporting Period)**

14 Capital commitments

At 30 September 2024, the charity had no capital commitments

15 Contingent liabilities

At 30 September 2024, the charity had no contingent liabilities

16 Designated funds

	Balance 01-Oct-23	Movement in resources		Balance 30-Sep-24
		Incoming	Outgoing	
Lloyds Funding (Operations)	1,268	0	1,268	0
Total	1,268	0	1,268	0

17 Restricted funds

	Balance 01-Oct-23	Movement in resources		Balance 30-Sep-24
		Incoming	Outgoing	
The National Lottery	28,058	163,438	115,584	75,912
The UPS Foundation	346	0	346	0
Awards for All	0	20,000	0	20,000
St James's Place Charitable Foundation	1,417	5,000	6,417	0
Star Trust	2,710	0	2,710	0
Total	32,531	188,438	125,057	95,912

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024
(12 Month Reporting Period)**



18 Analysis of net assets between funds

	Tangible Fixed Assets	Net Current assets	Total
	£	£	£
Designated funds			
	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
Restricted funds			
The National Lottery	0	75,912	75,912
Awards for All	0	20,000	20,000
	<u>0</u>	<u>95,912</u>	<u>95,912</u>
Unrestricted funds	0	(15,928)	(15,928)
	<u>0</u>	<u>(15,928)</u>	<u>(15,928)</u>
Total funds	<u>0</u>	<u>79,984</u>	<u>79,984</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.