

COMPANY REGISTRATION NUMBER: 02594511  
CHARITY REGISTRATION NUMBER: 1003117

**Shropshire Mental Health Support Limited**  
**Company Limited by Guarantee**  
**Financial Statements**  
**31 March 2025**

**INDEPENDENT AUDITORS LLP**

Chartered Accountants  
Emstrey House North  
Shrewsbury Business Park  
Shrewsbury  
Shropshire  
SY2 6LG

# Shropshire Mental Health Support Limited

## Company Limited by Guarantee

### Financial Statements

Year ended 31 March 2025

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**Shropshire Mental Health Support Limited**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Director's Report)**  
**Year ended 31 March 2025**

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

**Reference and administrative details**

<b>Registered charity name</b>	Shropshire Mental Health Support Limited
<b>Charity registration number</b>	1003117
<b>Company registration number</b>	02594511
<b>Principal office and registered office</b>	Suite 3 + 4 Observer House Hollywell Street Shrewsbury SY2 6BL
<b>The trustees</b>	C T Ireland R Munton A Edwards K Trotter H Schofield J Barker  (Resigned 6 December 2024)
<b>Independent examiner</b>	Jonathon Dale BA(Hons) FCA Independent Auditors LLP Emstrey House North Shrewsbury Business Park Shrewsbury Shropshire SY2 6LG

# Shropshire Mental Health Support Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

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#### Structure, governance and management

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report and accounts for the year ended 31 March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities.

#### *Governing document*

The organisation was formed in 1974 and registered as a charity with the Charity Commissioners for England & Wales under registration number 1003117. It was constituted as a charitable company limited by guarantee, Company registration number 2594511, in 1991. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

C T Ireland  
R Munton  
T Edwards  
H Schofield  
J Barker

#### *Recruitment and appointment of Board of Trustees*

The directors of the company are also charity trustees for the purposes of charity law and are known as members of the Board of Trustees. Under the requirements of the Memorandum and Articles of Association the members of the Board of Trustees are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

The charity works to inform and educate the public in emotional literacy, understanding how we deal and cope with the events that surround our lives. Prevention has become a key area of work, as well as the prime aim to support those who are enduring mental distress, and the Board of Trustees seeks to ensure that the needs of people who have experienced mental distress are appropriately reflected through the diversity of the trustee body. To enhance the potential pool of trustees, the charity actively encourages people who use their services to become members, moving on to become volunteers and use their own experience to support and guide the charity.

#### *Organisational structure*

Shropshire MHS has a Board of Trustees of up to 12 members who meet every 4 to 8 weeks. The board is responsible for formulating the strategic direction and policies of the charity, whilst providing key governance and oversight.

The board is responsible for ensuring through governance and policies that a safe environment is provided, which also safeguards all adults accessing the service. The board of trustees currently has 6 members, who are all from a diverse background, including volunteers, service users and business leaders, giving the charity a diverse board with experience complimenting the needs of the charity.

# Shropshire Mental Health Support Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

**Year ended 31 March 2025**

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The Officers' Committee consists of the Chair, the Vice Chair, the Treasurer, and the CEO. The Officers' committee has delegated authority.

A scheme of delegation is in place, with the board being responsible for strategic business planning and maintenance of the charity. The CEO is responsible for the day to day running of Shropshire MHS, allowing key decisions to be made without the continual approval by the board. Authority from the board is required for larger purchases and for any proposed changes to the business delivery. The responsibility for the premises, support services and Health and Safety is also delegated to the CEO.

#### *Related parties*

The charity is guided by National Policy and Legislation providing services within the key frameworks laid out. The Integrated Services Board (ICB) and Local Authority both have policies and procedures, which the charity must adhere to at a local level and within funding agreements. Shropshire MHS employs the services of Aventure HR Consultancy, providing key HR, Legislation, and support with policies that the charity adheres to. All the charities policies and procedures are fully adherent to current legislation, being reviewed on a regular basis.

The charity provides a local and national voice for the people of Shropshire, Telford and Wrekin and Powys, championing the issues facing this rural county on the national stage where relevant. Maintaining a high community profile is key to the charity, allowing it to be more accessible, whilst also reducing the stigma surrounding mental health issues.

# Shropshire Mental Health Support Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

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#### Objectives and activities

The charity's main objective is to provide key mental health services that support both prevention and recovery through the following:

- Advocacy
- Peer support
- Direct interventions
- Teaching and supporting people to understand techniques that support their own wellbeing
- Signposting to appropriate services
- Working in direct partnerships within Shropshire, Telford and Wrekin and Powys
- Safeguarding all vulnerable people from abuse
- Listening services
- Effectively supporting the local community, lowering the stigma surrounding mental health, through education and training.
- Outreach.
- Calmer Café's.
- Telephone support services.
- Bereavement support.
- Trauma Resilience (DNA TRiM)
- Emergency Department mental health support.
- Dual Diagnosis discharge outreach..
- Shropshire Sanctuary.
- Reconnect Groups.
- Wellbeing Vehicle providing mobile delivery of services across the whole of Shropshire and Telford and Wrekin.

#### *Values and beliefs*

Shropshire MHS's values are at the heart of everything we do.

- Open - We actively reach out to anyone who needs us
- Together - We're stronger with our partners
- Responsive - We listen, we act, we support, we advocate
- Independent - We speak out and support responsive service provisions
- Unstoppable - We will never stop supporting people

These beliefs and values are mirrored in the service provided.

- Ensuring the services, we provide reflects the needs of the local community.
- Respecting the dignity and rights of any person using our services.
- Services are appropriate, safe and acceptable to everyone.
- The environment is welcoming to everyone, with a zero tolerance to discriminatory behaviour.
- Offer choices and promote independence where practicable.
- Raise awareness of stress and burn out, how it can be managed and warning signs.
- Value its staff and volunteers as a good employer, holding the values of Investors in Volunteers.
- Incorporate joint working and liaison with other relevant agencies.
- Accountability within the principles of corporate governance, with total transparency.

# Shropshire Mental Health Support Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

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#### Achievements and performance

The charity launched a brave fundraising initiative in 2024, which aimed to raise £120,000 to purchase a new and bespoke Mental Health Wellbeing Vehicle (MHVV). The current vehicle had been purchased 2 years earlier to prove the concept and need for the vehicle within Shropshire. Unfortunately, the old vehicle has become less reliable, shabby and costing an ever-increasing amount to keep it roadworthy.

There were many fundraising activities, which varied from the dancing for mental health in the Quarry right through to the charities 50<sup>th</sup> Anniversary ball held at Shrewsbury Town Football Club. As well as raising the funds needed for the project, the activities also raised the profile of the charity. A new website was commissioned, allowing all the achievements and services offered by the charity to be accessible to the public. This publicity has brought more volunteers to the charity in a variety of roles.

The fundraising target was hit, and the new vehicle was ordered through Torton Bodies of Telford and delivered to the charity in December 2024. This huge achievement would not have been possible without the dedicated support of our staff, volunteers, businesses and the members of the public who supported the charities fundraising.

SMHS has operated a shop within the Redwoods Hospital for nearly a decade, providing services that are person centred within the Hospital. Unfortunately, footfall into the shop has dropped throughout 2024, and despite many attempts to increase the turnover and footfall, this has failed to materialise. The hard decision was made to shut the shop in March 2025 after a year of losses, which showed no sign of abatement. The board of trustees would like to thank the staff, volunteers and customers who all contributed to the success of the shop over the years.

Due to the demand for services from those aged over 65 years of age, the charity planned to introduce a new group that was specifically aimed at 55 years and over. The group entitled Evergreens has been such a success that there are now discussions on the next addition to support this expansion for a much needed service.

Throughout this financial year the charity has continued to deliver its key projects, whilst also seeking new partnership/alliances with local charities such as Red Cross, AgeUK, Samaritans, Mayfair Centre and Community Resource. Partnerships and joint working are key to addressing the levels of needs people present with, allowing all partners to bring significant expertise to the table. During the reporting period, the charity had just over 13,000 contacts with people. To give context to this figure, it was only 3,000 per annum prior to the COVID-19 pandemic.

The charity continues to avert potential suicides which are defined as – “An individual whose life is directly saved is a life that was at serious and credible risk of loss” primarily through the sanctuary service, but also through contact within the MHVV as well as other services.

Shropshire Sanctuary is the S136 aversion service for Shropshire, Telford and Wrekin, providing a key alternative for a person who is identified as a risk of harm to themselves or others, or are at a crisis point that needs immediate interventions to support a future recovery. This support is delivered in a warm and friendly environment. The service has been running for over 7 years and is a multi award-winning success. Over 86% of S136's are released with little or no support, so the option to have immediate support in a non-threatening environment provides what many would consider a far more supportive approach. Shropshire Sanctuary continues to deliver critical interventions from 1700hrs until 0700hrs Monday to Friday and 1500hrs until 1100hrs on Saturday and Sunday. The number of people accessing the service is extremely high, showing no signs of demand easing as we enter 25/26. Shropshire Sanctuary continues to be a cornerstone of mental health crisis support within Shropshire and Telford and Wrekin.

# Shropshire Mental Health Support Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

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TRiM has been renamed SWARS, being headed up by the charity's Assistant Manager, this service is delivered to those who have experienced trauma. It is a small but growing area of demand, which is being effectively managed by Sara.

Shropshire MHS has continued to host trainee RMN's, O.T's, Physiotherapists and Social Workers on work placements. The unique environment within the charity allows professionals to gain critical experience in supporting people with mental health support needs, at both 2nd and 3rd sector levels.

The charity currently occupies two premises, both on lease/rental. In the longer term the charity aims to secure a single premise, or to reconfigure the services in a manner that allows all services to be delivered from a single location. Services continue to develop and grow within the two premises.

#### Financial review

##### *Reserves policy*

The reserves within the charity are stable, showing an increase in the unrestricted funds being held. It is the policy of the charity to uphold what is considered best practice by the charity commission, for SMHS to hold 12 months of funds to safeguard those who use our services, our staff and volunteers equally.

The income of the charity has increased during this period, but so have outgoings, this is primarily due to the fundraising and purchase of the new MHVV.

The environment remains extremely challenging, with many charities closing as demand for funds rises amongst those charities struggling with additional costs. SMHS remains robust and positive, always exploring new opportunities and new avenues for fundraising.

Total income generated has increased to £746,899 from £693,484 in 2024. No income has been deferred to the 2025 financial year (2024: £Nil).

Expenditure incurred for 2025 was £798,678 compared with £730,747 in the prior year.

The charity made a deficit of £51,779 in 2025 compared with a deficit of £37,263 in 2024.

The closing fund balances were: unrestricted funds £308,882 and restricted funds £313,156.

##### *Principal funding sources*

The charity receives principal funding from STW ICB for commissioned services, such as Shropshire Sanctuary, DD Outreach, ED Outreach and groups across the county. Shropshire Council and The Rose Paterson Foundation are also key funders for projects within the charity.

The charity always maintains a tight fiscal policy, with this approach paying off when times become more austere.

Shropshire MHS always fully supports and publicly acknowledges its partners, valuing our key partners in this manner has led to very mutually beneficial relationships, without which Shropshire MHS would find operating more difficult. The nurturing of key relationships is vital to Shropshire MHS now and in the future.

##### *Investment policy*

Investments are within HSBC, interest rates are giving a modest return from the saver account, covering all account charges for the current account operations.

# Shropshire Mental Health Support Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

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#### *Summary*

The board has 5 excellent and dedicated trustees, these bring together key skills to enhance future growth and delivery within the charity.

Shropshire MHS continues to work with partners, supporting the delivery of key mental health work across the county. This will continue into 2025/26 and beyond as the focus remains on joint working and joint outcomes. The demand for mental health support shows no sign of slowing, so services must evolve during 2025/26 to meet the ever-increasing needs of the population.

Continuing to focus on the following:

- Continued development of alternative funding streams through grant applications.
- Seek fundraising partners and means of long-term cash generation.
- Review operating processes to ensure optimal use of resources.
- Pursue partnerships with other charities, who share our core values.
- Continue to provide services to the hardest to reach within the county.
- Recruitment of new trustees to the board.
- Review service delivery ensuring that all projects deliver the services the public need and want in a way that gives the best possible outcomes to those with mental health support needs.
- Explore with partners the provision of Crisis Housing within the county.
- Explore and champion the establishment of a 24hr crisis pathway and house within the county.

#### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 12<sup>th</sup> December 2025 and signed on behalf of the board of trustees by:



C T Ireland  
Trustee

# Shropshire Mental Health Support Limited

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Shropshire Mental Health Support Limited

Year ended 31 March 2025

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I report to the trustees on my examination of the financial statements of Shropshire Mental Health Support Limited ('the charity') for the year ended 31 March 2025.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



Jonathon Dale BA(Hons) FCA  
Independent Examiner

Independent Auditors LLP  
Emstrey House North  
Shrewsbury Business Park  
Shrewsbury  
Shropshire  
SY2 6LG

16 DECEMBER 2025

# Shropshire Mental Health Support Limited

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

	Note	Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	81,064	–	81,064	41,415
Charitable activities	6	142,079	498,147	640,226	640,979
Other trading activities	7	15,460	–	15,460	662
Investment income	8	10,149	–	10,149	10,428
<b>Total income</b>		<u>248,752</u>	<u>498,147</u>	<u>746,899</u>	<u>693,484</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	9	8,149	–	8,149	–
Expenditure on charitable activities	10,11	218,540	571,989	790,529	730,747
<b>Total expenditure</b>		<u>226,689</u>	<u>571,989</u>	<u>798,678</u>	<u>730,747</u>
<b>Net expenditure and net movement in funds</b>		<u>22,063</u>	<u>(73,842)</u>	<u>(51,779)</u>	<u>(37,263)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		286,819	386,998	673,817	711,080
<b>Total funds carried forward</b>		<u>308,882</u>	<u>313,156</u>	<u>622,038</u>	<u>673,817</u>

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

# Shropshire Mental Health Support Limited

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible fixed assets	17	116,543	14,300
<b>Current assets</b>			
Stocks	18	–	3,079
Debtors	19	31,634	43,214
Cash at bank and in hand		486,292	622,814
		<u>517,926</u>	<u>669,107</u>
<b>Creditors: amounts falling due within one year</b>	20	<u>12,431</u>	<u>9,590</u>
<b>Net current assets</b>		<u>505,495</u>	<u>659,517</u>
<b>Total assets less current liabilities</b>		<u>622,038</u>	<u>673,817</u>
<b>Net assets</b>		<u>622,038</u>	<u>673,817</u>
<b>Funds of the charity</b>			
Restricted funds		313,156	386,998
Unrestricted funds		308,882	286,819
<b>Total charity funds</b>	22	<u>622,038</u>	<u>673,817</u>

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 12<sup>th</sup> December 2025, and are signed on behalf of the board by:



C T Ireland  
Trustee

# Shropshire Mental Health Support Limited

## Company Limited by Guarantee

### Statement of Cash Flows

Year ended 31 March 2025

	2025 £	2024 £
<b>Cash flows from operating activities</b>		
Net expenditure	(51,779)	(37,263)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	18,505	4,254
Other interest receivable and similar income	(10,149)	(10,428)
Interest payable and similar charges	962	1,187
Accrued expenses	460	18,095
<i>Changes in:</i>		
Stocks	3,079	4,461
Trade and other debtors	11,580	(36,454)
Trade and other creditors	2,381	1,938
Cash generated from operations	<u>(24,961)</u>	<u>(54,210)</u>
Interest paid	(962)	(1,187)
Interest received	10,149	10,428
Net cash used in operating activities	<u>(15,774)</u>	<u>(44,969)</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(121,704)	-
Proceeds from sale of tangible assets	956	-
Net cash used in investing activities	<u>(120,748)</u>	<u>-</u>
<b>Net decrease in cash and cash equivalents</b>	<b>(136,522)</b>	<b>(44,969)</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>622,814</b>	<b>667,783</b>
<b>Cash and cash equivalents at end of year</b>	<b><u>486,292</u></b>	<b><u>622,814</u></b>

The notes on pages 12 to 24 form part of these financial statements.

# Shropshire Mental Health Support Limited

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 March 2025

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Suite 3 + 4 Observer House, Hollywell Street, Shrewsbury, SY2 6BL.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### 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 amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

##### Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

# Shropshire Mental Health Support Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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#### 3. Accounting policies *(continued)*

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- 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.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# Shropshire Mental Health Support Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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#### 3. Accounting policies *(continued)*

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	10% reducing balance
Motor vehicles	-	25% reducing balance
Equipment	-	25% reducing balance

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

# Shropshire Mental Health Support Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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#### 3. Accounting policies *(continued)*

##### Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

# Shropshire Mental Health Support Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Limited by guarantee

The charity is a company limited by guarantee. In the event of winding up each member agrees to contribute an amount not exceeding £1 to the charity's assets.

#### 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
<b>Donations</b>				
Donations and legacies	81,064	81,064	41,415	41,415

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Shop income	77,671	–	77,671
Grant income	64,408	498,147	562,555
Sundry income	–	–	–
	<u>142,079</u>	<u>498,147</u>	<u>640,226</u>

# Shropshire Mental Health Support Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

#### 6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Shop income	70,903	–	70,903
Grant income	71,329	493,857	565,186
Sundry income	4,890	–	4,890
	<u>147,122</u>	<u>493,857</u>	<u>640,979</u>

#### 7. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Sponsorships	1,200	1,200	341	341
Fundraising events	14,260	14,260	321	321
	<u>15,460</u>	<u>15,460</u>	<u>662</u>	<u>662</u>

#### 8. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	<u>10,149</u>	<u>10,149</u>	<u>10,428</u>	<u>10,428</u>

#### 9. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Fundraising event costs	<u>8,149</u>	<u>8,149</u>	<u>–</u>	<u>–</u>

# Shropshire Mental Health Support Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

#### 10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Main costs	72,390	516,982	589,373
Shop costs	86,948	–	86,948
Support costs	59,202	55,007	114,208
	<u>218,540</u>	<u>571,989</u>	<u>790,529</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Main costs	76,618	472,324	548,942
Shop costs	82,394	–	82,393
Support costs	35,744	63,667	99,412
	<u>194,756</u>	<u>535,991</u>	<u>730,747</u>

#### 11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Main costs	589,373	114,208	703,581	648,354
Shop costs	86,948	–	86,948	82,393
	<u>676,321</u>	<u>114,208</u>	<u>790,529</u>	<u>730,747</u>

#### 12. Analysis of support costs

	Main costs £	Total 2025 £	Total 2024 £
Training	616	616	–
Finance costs	5,413	5,413	9,372
Rent and rates	36,667	36,667	41,897
Advertising and website costs	11,779	11,779	5,134
Light & heat	15,089	15,089	15,272
Cleaning, equipment and repairs	8,029	8,029	7,958
Insurance	5,574	5,574	4,335
Postage, stationery and photocopier	3,819	3,819	3,202
Legal and professional fees	2,365	2,365	2,365
Accountancy and payroll costs	5,389	5,389	4,436
Bank charges	963	963	1,187
Depreciation and impairment	18,505	18,505	4,254
	<u>114,208</u>	<u>114,208</u>	<u>99,412</u>

# Shropshire Mental Health Support Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

#### 13. Net expenditure

Net expenditure is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	18,505	4,254

#### 14. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	1,900	1,800

#### 15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	542,395	495,271
Social security costs	30,540	30,245
Employer contributions to pension plans	7,363	6,543
	<u>580,298</u>	<u>532,059</u>

The average head count of employees during the year was 42 (2024: 39). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Admin staff	42	39

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

#### 16. Trustee remuneration and expenses

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

# Shropshire Mental Health Support Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

#### 17. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
<b>Cost</b>				
At 1 April 2024	7,127	13,295	13,338	33,760
Additions	–	119,850	1,854	121,704
Disposals	–	–	(3,846)	(3,846)
<b>At 31 March 2025</b>	<u>7,127</u>	<u>133,145</u>	<u>11,346</u>	<u>151,618</u>
<b>Depreciation</b>				
At 1 April 2024	4,920	5,867	8,673	19,460
Charge for the year	221	16,838	1,446	18,505
Disposals	–	–	(2,890)	(2,890)
<b>At 31 March 2025</b>	<u>5,141</u>	<u>22,705</u>	<u>7,229</u>	<u>35,075</u>
<b>Carrying amount</b>				
<b>At 31 March 2025</b>	<u>1,986</u>	<u>110,440</u>	<u>4,117</u>	<u>116,543</u>
At 31 March 2024	<u>2,207</u>	<u>7,428</u>	<u>4,665</u>	<u>14,300</u>

#### 18. Stocks

	2025 £	2024 £
Raw materials and consumables	–	<u>3,079</u>

#### 19. Debtors

	2025 £	2024 £
Prepayments and accrued income	7,894	6,433
Other debtors	23,740	<u>36,781</u>
	<u>31,634</u>	<u>43,214</u>

#### 20. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	3,335	2,875
Social security and other taxes	7,673	5,292
Other creditors	1,423	<u>1,423</u>
	<u>12,431</u>	<u>9,590</u>

# Shropshire Mental Health Support Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

#### 21. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £7,363 (2024: £6,543).

#### 22. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
Unrestricted funds	<u>286,819</u>	<u>248,752</u>	<u>(226,689)</u>	<u>308,882</u>

  

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
Unrestricted funds	<u>281,948</u>	<u>199,627</u>	<u>(194,756)</u>	<u>286,819</u>

##### Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
Market Drayton Self Help Group	276	–	–	276
Whitchurch Self Help Group	60	–	–	60
Calmer Cafe	4,860	19,886	(13,522)	11,224
Outreach	50,914	45,460	(56,352)	40,022
Telephone Support	8,988	34,020	(20,553)	22,455
Bereavement Support	7,666	39,973	(22,102)	25,537
A & E Support	35,164	19,950	(25,157)	29,957
Sanctuary Funding	88,994	212,307	(230,810)	70,491
TRIM - Co-ordinator	783	2,465	–	3,248
HEP Equalities Oswestry	2,003	–	(2,003)	–
Outreach Dual Diagnosis	124,590	107,563	(173,764)	58,389
Wellbeing Vehicle	6,576	15,500	(40)	22,036
IAPT Telephone	13,026	–	(13,026)	–
Winter Support	16,265	–	–	16,265
Training	16,378	–	(3,322)	13,056
Peer Support	10,455	–	(10,455)	–
Allotment	–	523	(523)	–
Yoga	–	500	(360)	140
	<u>386,998</u>	<u>498,147</u>	<u>(571,989)</u>	<u>313,156</u>

# Shropshire Mental Health Support Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Market Drayton Self Help Group	276	–	–	276
Whitchurch Self Help Group	60	–	–	60
Calmer Cafe	7,594	18,979	(21,713)	4,860
Outreach	38,656	43,387	(31,129)	50,914
Telephone Support	1,152	32,638	(24,802)	8,988
Bereavement Support	7,285	23,896	(23,515)	7,666
A & E Support	9,458	44,550	(18,844)	35,164
Sanctuary Funding	151,123	202,532	(264,661)	88,994
TRIM - Co-ordinator	54,201	275	(53,693)	783
HEP Equalities Oswestry	12,981	–	(10,978)	2,003
Outreach Dual Diagnosis	70,782	102,600	(48,792)	124,590
Wellbeing Vehicle	19,161	10,000	(22,585)	6,576
IAPT Telephone	22,812	–	(9,786)	13,026
Winter Support	6,582	15,000	(5,317)	16,265
Training	16,554	–	(176)	16,378
Peer Support	10,455	–	–	10,455
	<u>429,132</u>	<u>493,857</u>	<u>(535,991)</u>	<u>386,998</u>

The restricted fund balance of £313,156 as at 31 March 2025 consists of the following sub-funds:

#### **Market Drayton Self Help Group**

Located within the North Shropshire Town, the Market Drayton Group is a peer support element of the charity that is hosted within a community hall on a weekly basis. Many activities and elements are supported within the peer support setting.

#### **Whitchurch Self Help Group**

Located within the North Shropshire Town, the Whitchurch Group is a peer support element of the charity that is hosted within a community hall on a weekly basis. Many activities and elements are supported within the peer support setting.

#### **Calmer Cafe**

Calmer Cafe is a crisis cafe model, this allows a drop-in service and instant de-escalation of crisis, with support tailored around the person. The atmosphere is that of a coffee shop, with a host of beverages being served free of charge to those with support needs. The service is commissioned initially for 3 years, from March 2020 until March 2023.

#### **Outreach**

Assertive outreach enables the service provision of 2 key workers, who in coordination with the Crisis team and CMHT, provide support to the person within their own home and environment, allowing a stabilising and empowering effect. The outreach is short and targeted over approximately 6 weeks.

#### **Telephone Support**

The telephone support service operates 24 hours per day, it provides immediate support For those with mental health support needs. The service takes referrals from Crisis Team, Access Team, GP's, Social Workers and Self Referrals. The service provides a service that makes calls at pre

# Shropshire Mental Health Support Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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arranged times, welfare checks on those who may be at risk and receives calls which are pre-arranged or when support is needed.

#### **Bereavement Support**

The Bereavement support service is to support people who have been bereaved by suicide or sudden or unexplained death.

#### **A & E Support**

A & E Outreach service was started to support people who may present to A & E to seek support with their mental health, so rather than be in the A & E environment, people can be referred to us for support.

#### **Sanctuary Funding**

The Sanctuary is commissioned by Shropshire CCG to provide an alternative to S136 of the MHA, acting as a prime suicide prevention service that is assertive in its actions. The service is open from 1700hrs until 0900hrs every day of the year, with service extensions on Saturday and Sunday. Sanctuary is commissioned on a 1 year contract each year by the CCG, upon review of key performance indicators.

#### **SWARS/TRIM - Co-ordinator**

The SWARS Co-ordinator co-ordinates the service, which provides structured support for people who have been affected by trauma, it's aim is to provide bespoke support for people experiencing trauma which enables them to continue to work. It supports the three hospitals and the council. The co-ordinator will ensure that the process is followed once a referral comes through and will often visit the place of work to carry out support sessions and/or arrange for other practitioners to attend alongside.

#### **Outreach Dual Diagnosis**

Dual Diagnosis team is a Social Worker led service, with the charities own social worker working with Shropshire Councils mental health social work team within Redwoods Hospital. The role of the service is to take direct referrals from our social worker to the team of outreach support worker, who provide direct support to those being discharged from Redwoods Hospital. The support being provided includes help with money management, medication management, accessing services within the community and other activities that enable former patients to maintain their tenancy and become an active part of their local community as they grow in confidence.

#### **Wellbeing Vehicle**

The Wellbeing Vehicle was purchased in December 2024, this vehicle is the replacement for the second-hand interim vehicle. The new vehicle will provide services to the hardest to reach in the community and also raise the profile of the charity at the same time. It is envisaged that this vehicle will last beyond 10 years of service. Over 70 percent of the population within Shropshire live more than 45 minutes walk from a local library, this highlights the rural nature of the county and need for extensive outreach that is projected with this vehicle.

# Shropshire Mental Health Support Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

#### Training

Training of the staff and volunteers is of upmost importance, ensuring all of the skill sets are maintained to the highest levels. Supporting someone in crisis is unpredictable and demanding, thus our skills must match the high demands being placed upon our staff. The training is monitored by the ICB to ensure we meet the standards for commissioning.

#### Yoga

The yoga group is run and coordinated by a local volunteer, providing sessions that support all levels of ability. The sessions are designed to provide those using the services with an alternative source of stress reduction, intruding everyone to local providers for them to source additional support if needed.

#### 23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	116,544	–	116,544
Current assets	204,770	313,156	517,926
Creditors less than 1 year	(12,432)	–	(12,432)
<b>Net assets</b>	<b>308,882</b>	<b>313,156</b>	<b>622,038</b>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	14,300	–	14,300
Current assets	282,109	386,998	669,107
Creditors less than 1 year	(9,590)	–	(9,590)
<b>Net assets</b>	<b>286,819</b>	<b>386,998</b>	<b>673,817</b>

#### 24. Analysis of changes in net debt

	At 1 Apr 2024 £	Cash flows £	At 31 Mar 2025 £
Cash at bank and in hand	622,814	(136,522)	486,292

**Shropshire Mental Health Support Limited**

**Company Limited by Guarantee**

**Management Information**

**Year ended 31 March 2025**

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**The following pages do not form part of the financial statements.**

# Shropshire Mental Health Support Limited

Company Limited by Guarantee

## Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
	2025 £	2024 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations and legacies	81,064	41,415
	<u>81,064</u>	<u>41,415</u>
<b>Charitable activities</b>		
Shop income	77,671	70,903
Grant income	562,555	565,186
Sundry income	–	4,890
	<u>640,226</u>	<u>640,979</u>
<b>Other trading activities</b>		
Sponsorships	1,200	341
Fundraising events	14,260	321
	<u>15,460</u>	<u>662</u>
<b>Investment income</b>		
Bank interest receivable	10,149	10,428
	<u>10,149</u>	<u>10,428</u>
<b>Total income</b>	<u>746,899</u>	<u>693,484</u>

# Shropshire Mental Health Support Limited

Company Limited by Guarantee

## Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
<b>Costs of raising donations and legacies</b>		
<b>Fundraising event costs</b>		
Fundraising event costs	(8,149)	—
	<u>          </u>	<u>          </u>
<b>Costs of raising donations and legacies</b>	<u>(8,149)</u>	<u>          </u>

# Shropshire Mental Health Support Limited

## Company Limited by Guarantee

### Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2025

	2025 £	2024 £
<b>Expenditure on charitable activities</b>		
<b>Main costs</b>		
<i>Activities undertaken directly</i>		
Wages and social security	(519,475)	(476,111)
Employer's NIC	(29,273)	(29,132)
Pension costs	(7,009)	(6,215)
Travel and volunteer expenses	(18,470)	(20,318)
Telephone	(9,137)	(7,560)
Sundries	(5,362)	(6,259)
Groups and activities	(360)	(2,560)
Subscriptions	(287)	(787)
	<u>(589,373)</u>	<u>(548,942)</u>
<b>Support costs</b>		
Rent and rates	(36,667)	(41,897)
Advertising	(266)	(1,070)
Light & heat	(15,089)	(15,272)
Equipment and repairs	(7,024)	(6,499)
Insurance	(5,575)	(4,335)
Postage, stationery and photocopier	(3,819)	(3,202)
Legal and professional fees	(2,365)	(2,365)
Accountancy and payroll costs	(5,388)	(4,436)
Website costs	(11,513)	(4,064)
Depreciation and impairment	(18,505)	(4,254)
Bank charges	(962)	(1,187)
Training	(616)	–
Cleaning	(1,006)	(1,459)
Motor expenses	(5,413)	(9,372)
	<u>(114,208)</u>	<u>(99,412)</u>
<b>Shop costs</b>		
<i>Activities undertaken directly</i>		
Opening stock	(3,079)	(7,540)
Purchases	(58,923)	(56,494)
Closing stock	–	3,079
Wages and social security	(22,920)	(19,160)
Employer's NIC	(1,267)	(1,113)
Pension costs	(354)	(328)
Travel and volunteer expenses	(139)	(131)
Loss on disposal of assets	(91)	–
Sundries	(175)	(706)
	<u>(86,948)</u>	<u>(82,393)</u>
<b>Expenditure on charitable activities</b>	<u>(790,529)</u>	<u>(730,747)</u>