

Charity Number: 1007625

Company Number: 02193270

Leeds Mind

(A Company Limited by Guarantee)

Annual Report and Financial Statements

For the year ended 31 March 2023

Affiliated to Mind
www.leedsmind.org.uk

Registered Charity - Number 1007625

Registered in England - Number 02193270

Registered Office:
Clarence House
11 Clarence Road
Horsforth
Leeds
LS18 4LB



Leeds Mind

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Leeds Mind

Charity Information

Trustees	Linda Grant Edward Bellamy Sarah Bronsdon David Gee Andy Graham Cheryl Astley Rebecca Lasseko Luke Barrett Ayesha Akram Mario Caswell Fiona Venner Kathryn Lupton Jen Murgatroyd	Chair Resigned 5 December 2022 Treasurer Appointed 5 December 2022
Company Secretary	Lucy Hancock	Appointed on 5 December 2022

The members of the senior leadership team at 31 March 2023 were:

Lucy Hancock	Chief Executive
Eloise Bell	Head of People and Culture
Uzma Younus	Head of Finance and IT
Steven Bancroft	West Yorkshire Mind Business Development Director (appointed 20 September 2022)
Rhys Toone	Operations Director (appointed 3 January 2023)

Charity number	1007625
Company number	02193270
Principal and registered office	Clarence House 11 Clarence Road Horsforth Leeds LS18 4LB

Auditor	Azets Audit Services Limited 12 King Street Leeds LS1 2HL
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Bankers	Unity Trust Bank Nine Brindley Place Birmingham B1 2JB
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Leeds Mind

Report of the Trustees for the year ended 31 March 2023

The Trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 31 March 2023, the annual report is also prepared to meet the requirements for a directors' report and Financial Statements for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Reference and Administrative Details

The Charity Information page forms part of this report.

Structure, Governance and Management

Leeds Mind was founded in 1972. The company is incorporated and registered in England and Wales under The Companies Act as a company limited by guarantee and is governed by a memorandum and articles of association which outline the objects and powers of the company. The company is a registered charity and operates as a non-profit making organisation.

As a company limited by guarantee Leeds Mind has no share capital. Leeds Mind is affiliated to Mind - The National Association for Mental Health (NAMH). Mind assures the organisational quality of the network by using the robust quality assurance framework, the Mind Quality Mark. Leeds Mind was assessed against this Quality Mark in October 2022 and the review team found that we had met the requirements in all areas; there were 4 actions to complete as a result of the audit which were completed in January 2023. The next full assessment will take place in 3 years' time.

All Directors of the company are also Trustees of the charity and there are no other Trustees. The Trustees who served during the period under review are set out on page 1. Directors and Trustees of the charity are appointed in accordance with the articles of association. Trustees retire at the end of their tenure which is for an initial period of three years at the Annual General Meeting and are eligible for a further two re-elections.

The Board of Trustees, the governing body of the organisation, is composed of up to 18 elected members who are both Trustees of the charity and Directors of the company, there are currently twelve Trustees. The Board meets quarterly, and the senior leadership team attend the meetings for accountability and reporting purposes. There are four committees of the Board which meet quarterly throughout the year, and they are responsible for Finance, Quality and Performance, People Development and Business Development. A Remuneration Committee meets annually to review the salaries of the senior leadership team.

The Board generally seeks to recruit members who, as well as having the required skills for the governance of a charity, also have lived experience of mental health difficulties.

New Trustees are recruited through an open recruitment process. They are given an overview of the organisation by the Chief Executive. This covers: the duties of Board members, funding sources, the structure of the organisation, and plans for the current year and beyond. All new Trustees attend the Leeds Mind Induction, and they are also offered a general tour of the different services and their premises. External training in the role of Trustees is provided as necessary.

The Board agrees the strategy and direction of Leeds Mind, and delegates the day-to-day management of the organisation and the provision of services to paid staff and volunteers who work under the authority of the Chief Executive and the senior leadership team.

All staff, including the senior leadership team are paid on the NJC pay scales. Pay levels are benchmarked regularly against other providers and similar roles in Leeds. Any changes to grading are agreed by the People Development committee of the Board.

Leeds Mind

Report of the Trustees for the year ended 31 March 2023 (continued)

Risk management

The Trustees have carried out ongoing assessments of the company's activities setting out the major opportunities available to the company and the risks to which it is exposed. These risks are identified in the risk register and are risk assessed.

The principal risks and uncertainties faced by the charity at the time of writing are as follows:

- The short term nature of some statutory and trust funding and prospective tender of one of our biggest contracts leading to uncertainty for both the staff and the organisation.
- Rebuilding voluntary income which was reduced during the COVID pandemic due to the cancellation or postponement of mass participation events.
- The current economic climate, cost of living crisis with increasing costs and decreasing funding squeezing organisational resources and impacting sustainability.
- Reputational risk associated with the Mind brand.
- Non-compliance with safe guarding processes and procedures. There is a safeguarding practice group that meets regularly and there is a trustee who has taken on the role as safeguarding lead as mitigations against this risk.

The Trustees have considered their responsibilities under legislation including health and safety, employment law and safeguarding. Systems and procedures have been implemented to manage specific risks that have been identified, including training for all appropriate persons as necessary. A risk appetite statement is agreed by the Trustees annually.

Objectives and Activities

Leeds Mind is a registered charity. The charity's objectives as set out in the memorandum and articles of association are to promote the preservation of good mental health and to relieve the needs of people with mental health difficulties by working to increase the understanding of mental health. The area of benefit is Yorkshire.

The aims, objectives and activities of the charity are reviewed regularly, and achievements assessed. When reviewing these and in planning future activities, the Trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. The current strategy, launched in June 2022, runs for three years from 2022 to 2025. This strategy sets out four strategic pillars; We Connect Minds -bringing people together to make change in our communities; We Support Minds – delivering life-changing support; We Change Minds – speaking out and making mental health everyone's business; together, we are Leeds Mind – working together to become a more inclusive and sustainable organisation. The first year of our new strategy has been busy with celebrating our 50th anniversary, changes at Senior Leadership Team level and a refresh of the Leeds Mind Values.

During the year to 31 March 2023 services were delivered in the following areas; Employment, Peer Support, Counselling, Befriending, Suicide Bereavement Services, Creative Arts and Wellbeing. Leeds Mind is a strategic partner in the Leeds community based mental wellbeing service, Live Well Leeds and citywide social prescribing service, Linking Leeds. Leeds Mind mobilised the new Young People's service Youth in Mind in September 2022. In the year funding was secured to expand our financial wellbeing, culturally diverse and peer support services.

Leeds Mind

Report of the Trustees for the year ended 31 March 2023 (continued)

Objectives and Activities (continued)

The Employment Service, which operates under the name of WorkPlace Leeds, supports clients in finding paid work, training and education, volunteering, and work placements. Support and advocacy are also provided to enable people in work to retain their jobs through the job retention service. An IT training suite helps people gain appropriate skills. These services are delivered in close collaboration with the Leeds Integrated Care Board (ICB), the Leeds and York Partnership NHS Trust and Leeds City Council and supports wider partnership working across Leeds. This year the service delivered as an IPS service and was externally audited by the IPS Team against the IPS Fidelity standards.

In autumn 2022, Leeds Mind and MiB developed and signed a collaboration agreement for two joint posts to be recruited and shared across the two organisations as joint West Yorkshire posts, this is the West Yorkshire Mind Business Development Director and West Yorkshire Mind Training and Development Lead, both posts started in role in September 2022. These posts are overseen by the West Yorkshire Mind steering committee, comprising the Chairs, trustee representatives and CEOs from both organisations. These posts are part of ongoing feasibility for closer collaboration between both organisations with the aim of reaching more beneficiaries across West Yorkshire localities.

Our Peer Support and Lived Experience Services offer skills workshops and courses, support groups and activity groups to help people develop skills to better manage their mental health. They are delivered by a team of staff and volunteers who have their own lived experience of mental health difficulties. In the year we mobilised and led a new partnership for peer support with new funding as part of the mental health community transformation programme.

We deliver the Leeds Suicide Bereavement Service, in partnership with Leeds Survivor Leeds Crisis Service and the West Yorkshire Suicide Bereavement Service which includes the Kirklees Family service. These are postvention services delivered by staff who have lived experience of suicide. The service works with all people who have been affected by suicide in their lives.

Our Counselling Service offers one to one support through a low cost route or through private practice. The aim of the private practice sessions is to fund the low cost sessions. The service is delivered by volunteer and paid counsellors all offering a person centred approach.

The Befriending Services offers a one to one service for people over fifty living in Leeds who are suffering with mental health difficulties.

The Creative Arts service is delivered across Leeds in community venues to increase the number of people we can support. The Inkwell building closed in July 2022 and during the year, Inkwell has fully transitioned to being based at Clarence House with all delivery at a range of new locations. The Inkwell service seeks to engage, stimulate, and absorb all abilities through creative activity. Users develop life skills such as teamwork and problem solving leading to increased confidence, connectivity, and improved wellbeing. Towards the end of 2022, funding was secured for another year to continue this new location based service.

Leeds Mind has delivered support to young people through our THRU peer support service. Over the course of the year our Young People's offer has expanded to develop the Youth in Mind Service which provides a trauma informed approach to young people. The Youth in Mind service has been fully coproduced with young people leading the delivery and design of the service via a newly established Young People's steering group. This expansion has enabled the bringing together of our young people's services under one umbrella with a single point of access and quick referral route in for young people in need of support.

Social Prescribing is an alternative to a medical prescription and is a community-based intervention. The services offer people the opportunity to improve and enhance their day to day lives by connecting them to groups and services within their local community. Leeds Mind is a lead delivery partner in the city-wide service Linking Leeds.

Leeds Mind

Report of the Trustees for the year ended 31 March 2023 (continued)

Objectives and Activities (continued)

Live Well Leeds is a community-based wellbeing service in Leeds. The service is led by Touchstone with Leeds Mind as a strategic partner delivering one to one and group work across the city.

Performance reports are provided on a regular basis to the commissioners of the services, demonstrating how the funds are used to make a difference to people using our services. The focus is on recovery and community engagement, and there are regular reviews on the best tools to measure client journeys. The Outcome Star, Work Star and the Warwick-Edinburgh Mental Wellbeing Scale (WEMWBS) are key measurement tools.

We continue to deliver high quality training to a wide range of employers. We deliver the accredited Mental Health First Aid and bespoke courses to improve the mental health and wellbeing in the workplace.

We are an active member of Forum Central, the alliance of all voluntary sector organisations in Leeds. We are also the Mindful Employer lead for Leeds and coordinate an active network of employers in the City with the aim of fostering positive attitudes to mental health in the workplace.

As well as changes locally, National Mind has also had a change of CEO, with Paul Farmer leaving in Autumn 2022 and the new CEO, Dr Sarah Hughes starting in post in January 2023, and we look forward to hearing more from Sarah over the course of 2023 via our regional Mind meetings and national Mind network events.

Staff and volunteers

We would like to record our thanks to the highly skilled staff team who show so much dedication and commitment to their work and to Leeds Mind.

We are also very fortunate to work with around 80 excellent and committed volunteers, in addition to our Trustees. They are active all around the organisation but particularly so in our Befriending, lived experience, Counselling, Social Groups and Administration services. Without their continued support it would not be possible to continue to offer the same high level of service. We are proud to have achieved the Investors in Volunteers standard reflecting the support and opportunities we provide to our volunteers.

Leeds Mind has robust recruitment processes, including the use of Disclosure and Barring Service checks for staff and volunteers.

Applications for employment by disabled persons are always fully considered and it is a desirable characteristic for employees to have lived experience of mental health difficulties in all our job advertisements. In the event of an employee becoming disabled then every effort is made to ensure that their employment can continue through putting into place reasonable adjustments.

Leeds Mind places considerable value on the involvement of employees and volunteers and has continued to keep them informed on matters affecting them and the organisation. This is achieved through a monthly newsletter, three whole organisation staff meetings each year, volunteer forums and monthly team meetings. A Wellbeing Group promotes the wellbeing of all our staff and volunteers. This has been particularly important following on from the pandemic with staff hybrid working, and increasing delivery in a variety of community locations; more initiatives have been put in place to ensure staff and volunteers feel supported and part of Leeds Mind.

Achievements and performance

The last year has once again been one of significant change at Leeds Mind, with changes at Senior leadership level and Operations. The outgoing CEO, Helen Kemp retired at the end of October 2022 after 8 years in the role. Our thanks to Helen for all her work, commitment and contribution to Leeds Mind and the wider health and care sector over the years. Rigorous recruitment processes saw the appointment of Lucy Hancock, previously Operations Director to the CEO role, officially taking up post in January 2023 and subsequently Rhys Toone as Operations Director.

Leeds Mind

Report of the Trustees for the year ended 31 March 2023 (continued)

Achievements and performance (continued)

Leeds Mind celebrated its 50th anniversary during the year, with a series of activities culminating in a 50th anniversary ball in October 2022.

The COVID pandemic legacy continues to impact on our levels of voluntary income due to uptake at external events and the additional impact of cost of living crisis.

Whilst we have seen the need for mental health services continue to rise, we are seeing the impact of decreasing funding in line with increasing costs on contracts and expect this will continue to be a challenge over the coming year. In 2022-2023, we supported 4,697 people with many of our services seeing significant percentage increases – including counselling, Befriending increased by 46%, and the West Yorkshire Suicide Bereavement Service.

In 2022/23, 1 in 5 of the people accessing our support was aged 25 or under (up from 12% in 2021/22). This is in line with our strategy to support children and young people, and partly thanks to our new Youth in Mind support service. With the move to a full based community locations model, Inkwell Arts service saw more people than ever before outside of Leeds Mind spaces and our Money & Me, our pioneering new mental health and financial wellbeing service, opened up to referrals during the onset of the Cost of Living Crisis as demand for financial wellbeing support soared. In its first year, Money & Me supported 83 people.

Our mental health training also had its best year yet, with training delivered up 12% on the year before.

In the changing landscape of the last year, commissioning structures have also transitioned with the former CCGs becoming Integrated Care Boards (ICBs) in July 2022, overseeing funding at a place level through the population health boards. The feedback from our clients and commissioners continues to be positive. Many of our clients said they would recommend Leeds Mind to family and friends. Feedback from clients included “Leeds Mind has helped me gain back control and encouraged me to keep going and I can't thank them enough”; “Finally someone who could truly empathise with our story with no judgment”

This was the first year our strategic plan 2022 – 2023 and our business planning and priorities were based around our four strategic objectives:

1. We Connect Minds – bringing people together to make change in our communities.

We have done this by:

- Working with more than 4,500 people across the City.
- Connecting people socially isolated people aged over 50+ with like minded volunteers
- Developing our creative wellbeing service, Inkwell Arts in new community locations including inpatient recovery units and with community based projects
- Co-locating our Employment Support team within the community and NHS settings to facilitate referral pathways
- Developing our partnerships for example leading and forming a new peer support mental health transformation partnership with third sector providers

Leeds Mind

Report of the Trustees for the year ended 31 March 2023 (continued)

Achievements and performance (continued)

2. We Support Minds – delivering life-changing support

We have done this by:

- Co-producing services to make sure it's the support people want and need for example establishing the Youth in Mind and the steering group
- Providing responsive support for people with the Cost of Living crisis, we started Money & me, offering financial wellbeing support.
- Working alongside the West Yorkshire Health and Care Partnership, we supported over 1,000 people through the Grief and Loss support service
- Sharing lived experience through sharing lived experience stories and developing membership of our Impact group
- Both our Service effectiveness and Influence and Participation recognised for their excellence by National Mind Quality Mark team

3. We Change Minds – speaking out and making mental health everyone's business

We have done this by:

- Our mental health training supported 60+ organisations to improve their workplace confidence around mental health matters.
- Nurturing relationships with corporate and community supporters, culminating in our first ever fundraising ball and innovative new events including live streaming event for gamers
- Influencing and raising our profile via campaigns including Mental Health Awareness Week and Leeds Mind Multicoloured Monday.
- Increasing our media and on line presence with over 110,000 visits to our website.
- Increasing engagement with employers through our employment support service with local employers and Mindful Employer Network with events on improving workplace wellbeing.

4. Together, we are Leeds Mind – working together to become a more inclusive and sustainable organisation

We have done this by:

- Transitioning our HR function to People and Culture improving our commitment to equality, inclusion and building a diverse workforce
- Reviewed our systems onboarding a new IT provider and outsourcing pay roll
- Successfully applying for trust and foundation funding in line with our strategic aims to expand our offer and scope
- Secured statutory income to secure the future of key services
- Implemented a collaboration agreement with Mind in Bradford, appointing two posts across both organisations

Support for Leeds Mind

We are delighted that so many individuals and organisations have chosen to make Leeds Mind the beneficiary of their fundraising. The donations enable us to progress projects which otherwise we could not fund and in particular support our programme of activities led by volunteers.

Leeds Mind could not exist without funding from our commissioners, trusts, individual donors, companies and other associations and we are grateful all for their support for our vital work.

Fundraising

Section 162a of the Charities Act 2011 requires charities to make a statement regarding fundraising activities. Fundraising is defined as 'soliciting or otherwise procuring money or other property for charitable purposes'. All amounts raised through fundraising in the year are presented within 'Donations and legacies' which includes donations from individual supporters, corporate supporters and legacies. We are extremely grateful to everyone who has donated or participated in events.

Leeds Mind

Report of the Trustees for the year ended 31 March 2023 (continued)

Fundraising (continued)

Leeds Mind does not use professional fundraisers, commercial participators or third parties to fundraise on our behalf. The day to day management of all income generated is managed internally by the staff team who act under authority delegated by the Trustees.

The charity is voluntarily bound to be regulated by the Fundraising Regulator and pays the appropriate levy. Leeds Mind complies with the Code of Fundraising Practice set out by the Fundraising Regulator.

We have not received any complaints in relation to our fundraising practice for the year under review.

Financial Review

Income for the year was £3,543,764 (2022: £3,195,224), an increase of £348,540 (11%). This is due to increases in a) grant income of £190,571, b) legacies of £170,802 and c) donations of £30,477. Increases are offset by a reduction in other income of £43,310.

Expenditure in the year has increased to £3,485,551 (2022: £2,924,299), an overall increase of £561,252 (19%). In support of increased delivery, salaries increased by £323,028, other staffing costs by £52,455, other delivery costs by £44,917, IT infrastructure by £67,769 and office costs by £45,850.

Overall Leeds Mind achieved a surplus for the year of £58,213 (2022: £270,925). This is made up of £2,106 deficit in unrestricted funds and £60,319 surplus in restricted funds.

Principal Funding Sources

The main funding sources are the NHS in Leeds through the Integrated Care Board (ICB) and Public Health within Leeds City Council (LCC). Leeds Mind works closely with its commissioners and is grateful for their continuing support in a very difficult financial climate.

Fixed Assets and Investments

The movements in fixed assets during the year are set out in note 10 to the financial statements. The Trustees have agreed that temporarily surplus funds should be invested in short term low-risk accounts with the highest possible rates of interest in the current climate. All investments are held in cash and there are no long-term investments (over 12 months). Cash balances are reviewed by the Finance Committee regularly.

Reserves Policy

Leeds Mind maintains an unrestricted cash reserve to cover any potential funding shortfall between the costs identified in the annual budget and the corresponding fundraising target for the year, the potential costs of staff notice and redundancy for a majority of staffing, the costs of leases on equipment, and any other short-term liabilities.

For 2022-23 the unrestricted reserves requirement is calculated as around £783,501, with £1,239,803 being held at 31 March 2023. Leeds Mind also holds a designated reserve for 'inward investment' created by the Trustees to fund pilot projects or to continue projects where a gap in funding occurs. At present the charity has free reserves of £874,647 (2022: £888,960).

In the event of closedown, Leeds Mind would cover all other closedown costs through liquidation of fixed assets in particular the Clarence House and De Lacey House buildings. This is expected to realise sufficient cash to cover all remaining liabilities.

Leeds Mind maintains sufficient cash at the bank to cover unrestricted reserves, restricted funds and deferred credit liabilities.

Leeds Mind

Report of the Trustees for the year ended 31 March 2023 (continued)

Plans for the Future

This has been the first year of our new strategy 2022–2025 which was formally launched in June 2022 and whilst feedback from service users, the wider community, staff and volunteers has shaped our strategy locally it also aligns with the co-produced Mind Federation strategy. The business plan 2022-2023 details how year one of the strategy has been implemented and is overseen by the Board of Trustees.

Our new strategic plan 2022–2025 sets out our objectives under four strategic pillars and forms the basis for business planning across Leeds Mind. The main objectives for 2023/24 are set out below:

1. **We Connect Minds** – bringing people together to make change in our communities.

We will do this by:

- Developing Equality and Inclusion KPIs and support for neurodiverse staff and volunteers.
- Applying for an Inclusion quality mark and review our Investors in Volunteers.
- Working collaboratively with Mind in Bradford to develop the West Yorkshire Mind offer starting with a fully integrated Business Development function.
- Developing partnerships across the West Yorkshire region and increase our corporate partners across the region.
- Continuing to develop our West Yorkshire offer through our collaboration with Mind in Bradford
- Embedding our digital strategy.
- Embedding our employment and peer support within the community mental health transformation hubs.

2. **We Support Minds** – delivering life-changing support.

We will do this by:

- Improving our Impact assessment tool to ensure we are delivering the right support and the right time for people.
- Retaining and continuing to develop our existing young people's offer.
- Successfully tendering for our employment support contract.
- Developing our Cost-of Living support/financial well being support services increasing our support to people in the highest areas of deprivation.
- Increasing the number of people accessing our services from culturally diverse communities and areas of high deprivation.
- Developing our counselling service to be a cost effective and sustainable model.

3. **We Change Minds** – speaking out and making mental health everyone's business.

We will do this by:

- Developing a communications strategy.
- Developing our events programme and activity to reach a wider audience.
- Increasing the Mindful Employer network ensuring that the membership is more representative of our communities.
- Building on our collaboration with Mind in Bradford to increase our training reach across West Yorkshire.
- Building our networks and increase mental health awareness through representing Leeds Mind and client voice at city wide forums/events.

Leeds Mind

Report of the Trustees for the year ended 31 March 2023 (continued)

Plans for the Future (continued)

4. Together, we are Leeds Mind – working together to become a more inclusive and sustainable organisation.

We will do this by:

- Continuing commitment to developing our culture, retaining staff and volunteers through embedding our Values implementation plan.
- Developing our contracts management, financial planning and business development processes to ensure greater collaboration, efficiency and maximise opportunities to secure new business.
- Reviewing our infrastructure and systems to ensure appropriacy, and best use of resources.
- Recruiting a new Chair of Trustees.
- Preparing a property strategy.
- Increasing our commercial training and voluntary income.
- Further developing our wellbeing strategy and staff support offer to improve our staff retention.

Statement of the Responsibilities of the Trustees

Company law requires the Board to prepare financial statements for each financial period, which give a true and fair view of the state of affairs of the charitable company as at the end of the financial period and of the surplus or deficit of the charitable company for that period.

In preparing those financial statements the Board is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

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

Statement of disclosure to the auditor

The trustees of the company who held office at the date of approval of this annual report confirm that:

- so far as they are aware, there is no relevant audit information, information needed by the company's auditors in connection with preparing their report, of which the charitable company's auditors are unaware; and
- they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of this information.

Leeds Mind

Report of the Trustees for the year ended 31 March 2023 (continued)

Auditor

The auditor, Azets Audit Services Limited, is deemed to be reappointed under section 487(2) of the Companies Act 2006.

Small Company Rules

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies. It was approved by the Board of Trustees on 07/12/2023..... and signed on its behalf by:



Linda Grant
Chair of Trustees

Leeds Mind

Independent Auditor's Report to the Members of Leeds Mind

Opinion

We have audited the financial statements of Leeds Mind for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the cash flow statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (UK Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charitable Company's affairs as at 31 March 2023 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with UK Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

Leeds Mind

Independent Auditor's Report to the Members of Leeds Mind

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report (incorporating the strategic report and the Directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report (incorporating the strategic report and the Directors' report) has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which 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;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the Trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees 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 they 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 Charity'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 Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the 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.

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

Leeds Mind

Independent Auditor's Report to the Members of Leeds Mind

Extent to which the audit was considered capable of identifying irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the company through enquiry and inspection;
- 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 bias and 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 indicators of potential bias.
- Performing audit work over the timing and recognition of revenue and in particular whether it has been recorded in the correct accounting period.

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 of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jessica Lawrence

Jessica Lawrence
Senior Statutory Auditor

07/12/2023
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For and on behalf of Azets Audit Services Limited
Statutory Auditor

33 Park Place
Leeds
LS1 2RY

Leeds Mind

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

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Unrestricted funds £	Restricted funds £	Total funds 2022 £
Income from:							
Donations and legacies	2	458,269	312,179	770,448	243,046	201,565	444,611
Charitable activities	3	2,606,333	139,199	2,745,532	2,444,961	283,638	2,728,599
Other trading activities	4	22,795	-	22,795	20,424	-	20,424
Investment income – bank interest		4,989	-	4,989	1,590	-	1,590
Total income		3,092,386	451,378	3,543,764	2,710,021	485,203	3,195,224
Expenditure on:							
Fundraising	5	197,784	-	197,784	95,305	-	95,305
Charitable activities	6	2,896,708	391,059	3,287,767	2,585,916	243,078	2,828,994
Total expenditure		3,094,492	391,059	3,485,551	2,681,221	243,078	2,924,299
Net income/(expenditure) for the year before other recognised gains/(losses) and net movement in funds	8	(2,106)	60,319	58,213	28,800	242,125	270,925
Total funds brought forward	15	1,271,273	296,995	1,568,268	1,242,473	54,870	1,297,343
Total funds carried forward	15	1,269,167	357,314	1,626,481	1,271,273	296,995	1,568,268

The Statement of Financial Activities complies with the requirements for an income and expenditure account under the Companies Act 2006 and includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 18 to 34 form part of these financial statements.

Leeds Mind

Balance Sheet as at 31 March 2023

		2023		2022	
	Note	£	£	£	£
Fixed Assets					
Tangible assets	10		365,156		382,313
Current Assets					
Debtors	11	472,806		612,124	
Investments	12	294		294	
Cash at bank and in hand		1,399,634		865,804	
		1,872,734		1,478,222	
Creditors					
Amounts falling due within one year	13	(611,409)		(292,267)	
Net Current Assets			1,261,325		1,185,955
Net Assets			1,626,481		1,568,268
Funds					
Restricted funds	15		357,314		296,995
Unrestricted funds:					
Designated funds	15	615,156		632,313	
General funds	15	654,011		638,960	
Total unrestricted funds		1,269,167		1,271,273	
Total Funds			1,626,481		1,568,268

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and were approved by the Board and signed on its behalf.



Linda Grant
Chair of Trustees

07/12/2023

The notes on pages 18 to 34 form part of these financial statements.

Company registration number: 02193270

Leeds Mind

Statement of Cash Flows for the Year Ended 31 March 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash provided by operating activities	21	528,841	12,543
Cash flows from investing activities			
Dividends and interest from investments		4,989	1,590
Net cash provided by investing activities		4,989	1,590
Change in cash and cash equivalents in the year		533,830	14,133
Cash and cash equivalents at the beginning of the year		865,804	851,671
Cash and cash equivalents at the end of the year		1,399,634	865,804

Leeds Mind

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

1. Accounting policies

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

Company Information

Leeds Mind is a Company Limited by Guarantee and is also a registered charity. The registered office is Clarence House, 11 Clarence Road, Horsforth, Leeds, LS18 4LB.

Each member of the company has undertaken to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Basis of preparation of the financial statements

The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Companies Act 2006 and the Charities Act 2011.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Leeds Mind meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

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

Income

Income is included in the Statement of Financial Activities ("SoFA") when the charity has established entitlement and the amount can be quantified with reasonable accuracy.

Donations and legacies, which include grants, are included in the SoFA when it is probable that the funds will be received and that they can be measured with sufficient reliability.

Grants, including grants for the purchase of fixed assets, are recognised in full in the SoFA in the period in which they are receivable.

The value of services provided by volunteers is not included.

Trading and investment income is accounted for on an accruals basis.

Where income is received specifically for expenditure in a future accounting period that amount is deferred.

Leeds Mind

Notes to the Financial Statements for the year ended 31 March 2023 (continued)

1. Accounting Policies (continued)

Expenditure

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

Charitable expenditure comprises those costs incurred by the charity in the deliverance of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.

Support costs comprise all non-attributable costs including Finance, Human Resources, Information Technology and Administration. These costs have been allocated across activities either directly or based on usage as set out in note 7.

Staff costs

The costs of short term employee benefits are recognised as a liability and an expense where settlement of obligations does not fall within the same period.

Fund accounting

Funds held by the charity are either:

General funds – are unrestricted funds comprising donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose.

Designated funds - are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds - are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation, individual tangible assets are capitalised if costing in excess of £5,000. Depreciation is provided at the following annual rates in order to write off fixed assets, less their residual value, over their estimated useful lives as follows:

Freehold buildings	50 years straight line
Fixtures, fittings and computer equipment	3 years straight line

Freehold land is not depreciated.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity held for working capital. Any bank overdrafts are shown within borrowings in current liabilities.

Leeds Mind

Notes to the Financial Statements for the year ended 31 March 2023 (continued)

1. Accounting Policies (continued)

Debtors

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

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. Any impairment loss is recognised in the income and expenditure account.

Creditors, loans and provisions

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

Financial liabilities are only derecognised when, and only when, the charity's obligations are discharged, cancelled or they expire.

Amounts recognised as provisions are best estimates of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

Pension costs

The charity operates defined contribution pension arrangements for its employees. Amounts due are recognised as an expense in the SoFA when they fall due for payment.

Operating leases

Rentals payable under operating leases, including any lease incentives received, are charged to the SoFA on a straight line basis over the lease term.

Critical Accounting Estimates and Judgements

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, 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.

The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are outlined below.

Allocation of Support Costs

Support costs have been allocated to charitable activities on the basis of a reasonable estimate based on income.

Leeds Mind

Notes to the Financial Statements for the year ended 31 March 2023 (continued)

2. Donations and Legacies

	Unrestricted funds £	Restricted funds £	2023 Total £	Unrestricted funds £	Restricted funds £	2022 Total £
Donations	269,492	-	269,492	239,015	-	239,015
Legacies	170,803	-	170,803	-	-	-
National Mind	17,974	161,966	179,940	-	108,169	108,169
Big Lottery Fund: Outdoors Active & Well	-	-	-	-	2,188	2,188
Leeds Community Foundation Men'd	-	-	-	-	23,374	23,374
LCC small business COVID	-	-	-	-	42,373	42,373
The Julia and Hans Rausing Trust	-	-	-	-	1,500	1,500
BUPA	-	6,533	6,533	-	13,267	13,267
Coronavirus Job Retention Scheme	-	-	-	4,031	-	4,031
NHS Hub (Peer Support) – Counselling Fund	-	11,070	11,070	-	-	-
NHS Hub (Peer Support)	-	8,927	8,927	-	-	-
Health Inequalities - Culturally Diverse Minds	-	48,500	48,500	-	-	-
Help for Hardship	-	50,000	50,000	-	-	-
Paul Hamlyn - Children & Young People	-	20,000	20,000	-	-	-
Various other small grants	-	5,183	5,183	-	10,694	10,694
	458,269	312,179	770,448	243,046	201,565	444,611

The Charity benefits greatly from the involvement and enthusiastic support of a number of volunteers. In accordance with FRS 102 the economic contribution of volunteers is not recognised in the financial statements.

Leeds Mind

Notes to the Financial Statements for the year ended 31 March 2023 (continued)

3. Income from Charitable Activities

	Unrestricted funds £	Restricted funds £	2023 Total £	Unrestricted funds £	Restricted funds £	2022 Total £
Sale of art materials and artwork	-	-	-	215	-	215
LCC Adult Social Care	415,842	-	415,842	363,803	-	363,803
Leeds ICBs	1,527,688	60,000	1,587,688	1,365,926	60,000	1,425,926
SWYFT Suicide Prevention	-	46,000	46,000	-	46,000	46,000
Manny Cussins Foundation	-	-	-	-	95,041	95,041
Co-op resilience	-	-	-	-	29,474	29,474
Masonic funding – befriending	-	-	-	-	49,123	49,123
LYPFT	-	-	-	162,497	-	162,497
Training	94,602	-	94,602	59,210	-	59,210
Consultancy	13,051	-	13,051	2,940	-	2,940
Counselling and other client income	14,700	-	14,700	25,043	-	25,043
Linking Leeds - Contract	382,910	-	382,910	384,546	-	384,546
North Yorkshire Hospice Care	32,175	-	32,175	49,873	-	49,873
NHS Health England	-	-	-	19,544	-	19,544
Health Education - Clinical Support Workers	46,526	-	46,526	-	-	-
Health Education - Young Black Minds	70,000	-	70,000	-	-	-
Various other small funds	-	9,949	9,949	-	-	-
Hyde Park Source - grounds maintenance	-	10,000	10,000	-	-	-
Community Foundation for Leeds	-	13,250	13,250	-	-	-
Other Income	8,839	-	8,839	11,364	4,000	15,364
	2,606,333	139,199	2,745,532	2,444,961	283,638	2,728,599

Leeds Mind

Notes to the Financial Statements for the year ended 31 March 2023 (continued)

4. Other Trading Activities

	Unrestricted funds £	Restricted funds £	2023 Total £	Unrestricted funds £	Restricted funds £	2022 Total £
Fundraising events income	4,795	-	4,795	4,060	-	4,060
Shop income	18,000	-	18,000	16,364	-	16,364
	22,795	-	22,795	20,424	-	20,424

5. Fundraising

	2023 £	2022 £
Staff Costs (Note 9)	147,944	95,305
Staff travel, training and other costs	1,193	-
Volunteer expenses	91	-
Office costs	38,722	-
Legal and professional costs	3,000	-
Support costs (Note 7)	6,834	-
	197,784	95,305

All fundraising costs in the current and prior year are restricted.

Leeds Mind

Notes to the Financial Statements for the year ended 31 March 2023 (continued)

6. Expenditure on Charitable Activities

For the year ended 31 March 2023	Basis of allocation	Peer Support £	Wellbeing £	Employment £	Social Prescribing £	Training £	Total 2023 £
Costs directly allocated to activities:							
Staff and agency staff costs	Direct	455,048	512,419	755,973	323,810	63,442	2,110,692
Total staff costs (Note 9)	Direct	455,048	512,419	755,973	323,810	63,442	2,110,692
Staff travel, training and other costs	Direct	12,219	23,724	15,279	864	1,635	53,722
Sub-contractor costs	Direct	24,966	82,802	78,691	-	-	186,459
Volunteer expenses	Direct	668	81	402	-	-	1,151
Events & Meetings	Direct	6,370	12,190	414	-	-	18,974
Client activities	Direct	400	5,150	1,289	-	-	6,839
Building costs	Direct	-	2,727	-	-	-	2,727
Rent, rates and utilities	Direct	9,001	12,268	-	-	-	21,269
IT costs	Direct	28,267	20,507	68,389	3,424	2,291	122,878
Office costs	Direct	3,225	5,124	4,319	250	-	12,918
Support costs (Note 7)	Income	173,779	180,754	278,756	93,565	12,362	739,215
Bad debts	Income	839	4,268	766	-	5,050	10,923
		714,782	862,013	1,204,278	421,914	84,780	3,287,767

Leeds Mind

Notes to the Financial Statements for the year ended 31 March 2023 (continued)

6. Expenditure on Charitable Activities (continued)

For the year ended 31 March 2022	Basis of allocation	Peer Support £	Wellbeing £	Employment £	Social Prescribing £	Total 2022 £
Costs directly allocated to activities:						
Staff and agency staff costs	Direct	297,156	517,564	707,915	275,516	1,798,151
Total staff costs	Direct	297,156	517,564	707,915	275,516	1,798,151
Staff travel, training and other costs	Direct	5,136	12,199	6,897	230	24,462
Sub-contractor costs	Direct	12,740	39,550	72,850	66,584	191,724
Volunteer expenses	Direct	5	(29)	105	-	81
Events & Meetings	Direct	8,372	3,180	3,857	-	15,409
Client activities	Direct	32	2,648	5,597	-	8,277
Building costs	Direct	-	8,758	136	-	8,894
IT costs	Direct	3,913	10,182	15,926	3,143	33,164
Office costs	Direct	3,626	4,620	8,199	368	16,813
Support costs (Note 7)	Income	100,334	216,273	308,756	106,656	732,019
		431,314	814,945	1,130,238	452,497	2,828,994

7. Analysis of Governance and Support Costs

For the year ended 31 March 2023	Basis of allocation	General support £	Governance £	Total 2023 £
Costs directly allocated to activities:				
Staff and agency staff costs (Note 9)	Income	357,142	39,278	396,420
Staff costs other	Income	21,663	-	21,663
Volunteer costs	Income	339	-	339
General office and admin costs	Income	89,130	-	89,130
Building and maintenance costs	Income	48,078	-	48,078
Rent, rates and utilities	Income	25,959	-	25,959
IT costs	Income	102,187	-	102,187
Legal and professional fees	Income	-	29,569	29,569
Depreciation	Direct	17,156	-	17,156
Bad debts	Direct	15,549	-	15,549
		677,203	68,847	746,049

Leeds Mind

Notes to the Financial Statements for the year ended 31 March 2023 (continued)

7. Analysis of Governance and Support Costs (continued)

For the year ended 31 March 2022	Basis of allocation	General support £	Governance £	Total 2022 £
Costs directly allocated to activities:				
Staff and agency staff costs (Note 9)	Income	405,062	24,108	429,170
Staff costs other	Income	15,737	-	15,737
Volunteer costs	Income	441	-	441
General office and admin costs	Income	67,614	-	67,614
Building and maintenance costs	Income	49,948	-	49,948
Rent, rates and utilities	Income	47,808	-	47,808
IT costs	Income	90,789	-	90,789
Legal and professional fees	Income	-	13,355	13,355
Depreciation	Direct	17,157	-	17,157
		694,556	37,463	732,019

8. Net Income/(Expenditure) for the Year

This is stated after charging:	2023 £	2022 £
Auditor's remuneration:		
Audit fees	10,425	6,320
Financial Statements preparation	1,815	2,200
Depreciation of tangible fixed assets	17,157	17,157

Leeds Mind

Notes to the Financial Statements for the year ended 31 March 2023 (continued)

9. Information Regarding Employees and Trustees

The average monthly number of employees during the year was as follows:

	2023	2022
	Number	Number
Wellbeing	27	27
Employment services	32	27
General support / central services	18	19
Social Prescribing	17	12
Peer Support	13	13
	107	98

Staff costs during the year were as follows:	2023	2022
	£	£
Wages and salaries	2,274,001	1,986,181
Employer's NI	201,331	155,373
Pension costs	179,724	145,849
Temporary staff	-	35,223
	2,655,056	2,322,626

No employee earned £60,000 or more during the year (2022: none).

None of the Trustees received remuneration for their services during the year (2022: none).

No Trustees were reimbursed expenses during the year (2022: £nil).

Wages and salaries include £nil (2022: £13,843) in respect of redundancy payments.

The key management personnel of Leeds Mind are the Trustees, the Chief Executive, the Operations Director, the Head of Finance and IT, Head of People and Culture and the Development Director. The total employee benefits of the key management personnel of the charity were £207,691 (2022: £244,550).

Leeds Mind

Notes to the Financial Statements for the year ended 31 March 2023 (continued)

10. Tangible Fixed Assets

	Freehold land and buildings	Fixtures, fittings and equipment	Total
	£	£	£
Cost			
As at 1 April 2022	1,143,782	136,867	1,280,649
Disposals	-	(136,867)	(136,867)
As at 31 March 2023	1,143,782	-	1,143,782
Depreciation			
At 1 April 2022	761,469	136,867	898,336
Charge for the year	17,157	-	17,157
On disposals	-	(136,867)	(136,867)
As at 31 March 2023	778,626	-	778,626
Net book value			
As at 31 March 2023	365,156	-	365,156
As at 31 March 2022	382,313	-	382,313

Within land and buildings the cost of non-depreciated land is £286k (2022 - £286k).

The freehold land and buildings are De Lacey House and Clarence House.

Under the terms of a legal charge and associated grant agreements dated November 1996, if De Lacey House were to be sold, the first £275,000 of any proceeds would be paid to Leeds City Council to repay grants provided by the Council to initially acquire the property.

Under the terms of a legal charge dated April 2003 and the associated capital funding agreement dated December 2002, if Clarence House were to be sold, the funder NHS Leeds would be entitled to a repayment no less than their initial capital fund contribution of £265,000.

It is the current intention of the Board that both buildings will continue to be used for the delivery of mental health services.

Leeds Mind

Notes to the Financial Statements for the year ended 31 March 2023 (continued)

11. Debtors

	2023	2022
	£	£
Trade debtors	464,806	582,756
Prepayments and accrued income	8,000	29,368
	472,806	612,124

12. Investments

	2023	2022
	£	£
<i>Listed investments</i>		
Market value at 1 April 2022 and 31 March 2023	294	294

13. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Trade creditors	221,109	36,553
Payroll liabilities	4,806	33,904
Accruals and other creditors	80,994	94,579
Deferred income (Note 14)	304,500	127,231
	611,409	292,267

14. Deferred Income

	2023	2022
	£	£
At 1 April 2022	127,231	254,037
Amount released to income	(94,551)	(242,203)
Amount deferred in the year	271,820	115,397
At 31 March 2023	304,500	127,231

Leeds Mind

Notes to the Financial Statements for the year ended 31 March 2023 (continued)

15. Movement in Funds

As at 31 March 2023	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Restricted funds					
National Mind Grants	42,835	161,966	(92,536)	-	112,265
Hyde Park Source	-	10,000	(10,316)	-	(316)
Community Foundation for Leeds	-	13,250	(3,072)	-	10,178
Inkwell	60,000	60,000	(73,769)	-	46,231
SWYFT Suicide Prevention	46,000	46,000	(36,728)	-	55,272
Co-op	11,572	-	(10,771)	-	801
Leeds Older People's Forum: Time to Shine Befriending	36,842	-	(30,207)	-	6,635
Manny Cussins Foundation	92,146	-	(46,258)	-	43,888
BUPA	-	6,533	(1,515)	-	5,018
Other income	4,000	9,949	(11,688)	-	2,261
Various Small Grants	3,600	5,183	(9,061)	-	(278)
NHS Hub (Peer Support)	-	8,927	(2,070)	-	6,857
NHS Hub (Peer Support) Counselling	-	11,070	(11,420)	-	(350)
Health Inequalities -Culturally Diverse Minds	-	48,500	(26,106)	-	22,394
Help for Hardship	-	50,000	(13,068)	-	36,932
Paul Hamlyn - Children & Young People	-	20,000	(10,474)	-	9,526
Total restricted funds	296,995	451,378	(391,059)	-	357,314
Unrestricted funds					
Designated					
Designated - Freehold land and buildings	382,313	-	(17,157)	-	365,156
Designated - Inward investment	250,000	-	-	-	250,000
Total designated	632,313	-	(17,157)	-	615,156
General	638,960	3,092,386	(3,077,335)	-	654,011
Total unrestricted funds	1,271,273	3,092,386	(3,094,492)	-	1,269,167
Total funds	1,568,268	3,543,764	3,485,551	-	1,626,481

Leeds Mind

Notes to the Financial Statements for the year ended 31 March 2023 (continued)

15. Movement in Funds (continued)

As at 31 March 2022	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Restricted funds					
National Mind Grants	10,761	108,169	(76,095)	-	42,835
BLC Horizons Grant	5,778	2,188	(7,966)	-	-
DHSC – Department of Health and Social Care	-	23,374	(23,374)	-	-
Inkwell	-	60,000	-	-	60,000
SWYFT Suicide Prevention	-	46,000	-	-	46,000
LCC – Small Business COVID Grant	-	42,373	(42,373)	-	-
Co-op	-	29,474	(17,902)	-	11,572
The Julia and Hans Rausing Trust	-	1,500	(1,500)	-	-
Leeds Older People’s Forum: Time to Shine Befriending	-	49,123	(12,281)	-	36,842
Manny Cussins Foundation	-	95,041	(2,895)	-	92,146
Peer Support	34,731	-	(34,731)	-	-
BUPA	-	13,267	(13,267)	-	-
Other income	-	4,000	-	-	4,000
Various Small Grants	3,600	10,694	(10,694)	-	3,600
Total restricted funds	54,870	485,203	(243,078)	-	296,995
Unrestricted funds					
Designated					
Designated - Freehold land and buildings	399,470	-	(17,157)	-	382,313
Designated - Inward investment	200,000	-	-	50,000	250,000
Total designated	599,470	-	(17,157)	50,000	632,313
General	643,003	2,710,021	(2,664,064)	(50,000)	638,960
Total unrestricted funds	1,242,473	2,710,021	(2,681,221)	-	1,271,273
Total funds	1,297,343	3,195,224	(2,924,299)	-	1,568,268

Purpose of restricted funds

National Mind Grants:

- Whole School Approach – National programme to assist with mental health of pupils, parents and teachers.
- Building Mentally Healthy Universities Programme – to improve the mental health of staff and students in Leeds as part of a pioneering programme to improve mental health within UK universities.
- Young Black Men Peer Support Programme – to offer support to men from culturally diverse communities who are struggling with their mental health.
- Coop Resilience Programme – Stronger Together – Supporting the Leeds Suicide Bereavement Family Fund.
- Investing in Mental Health (Money & Me) – to support people with both their mental and financial wellbeing by provided up to eight support sessions with a navigator to help understand and improve money management, to better protect their mental wellbeing.
- Organisational Development Fund – for the funding of a Bid Writer within Business Development
- Peer Support General – Mind LMGF Service – a community of people who have experienced difficulties with mental health. Through shared experiences and empathy, there is a focus on an individuals strengths and helping to develop skills and strategies to maintain their mental health.

Hyde Park Source – grant to reinvigorate the grounds of the Leeds Mind headquarters

Leeds Mind

Notes to the Financial Statements for the year ended 31 March 2023 (continued)

15. Movement in Funds (continued)

Purpose of restricted funds (continued)

Community Foundation for Leeds – Open Minds covers two courses. One designed with and for LGBTQI+ people for whom identity has an impact. One designed with and for autistic individuals and how being autistic may affect mental health.

Inkwell Arts – funding to provide a creative wellbeing service. Leeds Mind support the community in discovering the link between creativity and wellbeing, helping them to look after their mental health for the long term.

SWYFT Suicide Prevention – funding to develop and subsequently deliver a service of financial wellbeing support.

Co-op – From Co-op Foundation to help young people support each other during bereavement, will use the funding for Leeds Bereaved by Suicide service, expect to support young people throughout the project.

Leeds Older People's Forum – Time to Shine Befriending: for the delivery of a social support and befriending service for people aged 50+ who are experiencing mental health difficulties and high levels of social isolation.

Manny Cussins Foundation – funding to recruit a Children and Young Person's lead, a role that is pivotal to the setup and ongoing development of a significant service for Children and Young People across Leeds and the surrounding areas.

Bupa – funding to support men in Leeds struggling with social isolation and or mental health difficulties.

NHS Hub (Peer Support) – Peer support group working for 11 to 25 year olds

NHS Hub (Peer Support) Counselling – One to one counselling service

Health Inequalities – Culturally diverse minds – funding to extended community engagement work with the Young Black Minds project for one year. Specifically to provide additional peer support workers to the project.

Help For Hardship – a service delivered in partnership by local Citizens Advice, local Minds and Trussell Trust food banks to help people struggling with money and mental health problems with joined-up support from all three partners.

Paul Hamlyn – Children & Young People – grant to support Leeds Mind Young People's Peer support and funding will contribute to salaries and core costs.

Purpose of designated funds

The designated property fund represents the net book value of the two buildings owned by the charity which are used to deliver services.

The inward investment designated fund of £250,000 was created by the Trustees to fund pilot projects or to continue projects where a gap in funding occurs.

Leeds Mind

Notes to the Financial Statements for the year ended 31 March 2023 (continued)

16. Analysis of Net Assets by Fund

As at 31 March 2023	Tangible fixed assets £	Net current assets £	Total £
Restricted funds	-	386,678	386,678
Unrestricted funds			
General	-	624,647	624,647
Designated	365,156	250,000	615,156
	365,156	1,261,325	1,626,481

As at 31 March 2022	Tangible fixed assets £	Net current assets £	Total £
Restricted funds	-	296,995	296,995
Unrestricted funds			
General	-	638,960	638,960
Designated	382,313	250,000	632,313
	382,313	1,185,955	1,568,268

17. Commitments

As at 31 March 2023 the charity had total commitments under non-cancellable operating leases as follows:

	Land and buildings		Office equipment		Motor vehicles	
	2023 £	2022 £	2023 £	2022 £	2023 £	2022 £
Expiry date:						
Within one year	-	9,333	16,722	21,790	-	454
Between one and five years	-	-	27,441	42,063	-	-
	-	9,333	44,163	63,853	-	454

18. Taxation

Leeds Mind is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, it is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

19. Related Party Transactions

During the year the Charity was involved in a partnership with Leeds Survivor-Led Crisis Service, a charity in which Helen Kemp, who resigned as Chief Executive on 5th December 2022 from Leeds Mind, is a Trustee. Payments for services provided as part of this partnership totalled £35,488 (2022: £27,638) during the year. At the year end there was a balance due to Leeds Survivor-Led Crisis Service of £13,682 (2022: £6,842).

Leeds Mind

Notes to the Financial Statements for the year ended 31 March 2023 (continued)

19. Related Party Transactions (continued)

Helen Kemp is a Trustee of Phoenix Health & Wellbeing, a charity. Various payments to Phoenix Health & Wellbeing for room hire and services totalled £630 (2022: £2,270) which was outstanding at the year end (2022: £2,270).

Helen Kemp is a Trustee of Mind Matters (Trading Activities) Ltd. During the year ended 31 March 2023, income was recognised at £645 and expenses totalled £286 (2022: £16,538). At the year end there was a balance due from Mind Matters (Trading Activities) Ltd of £630 (2022: £24,509).

Helen Kemp is a director of Volition Leeds. During the year ended 31 March 2023, income was recognised at £1,225 (2022: £500). At the year end there was a balance due from Volition Leeds of £275 (2022: £nil).

Ed Bellamy is a Trustee of Leeds Mind and a paid staff member of Egton, which is a trading division of Egton Medical Information Systems Ltd. Egton provided Leeds Mind with IT services worth £3,230 (2022: £37,997). At the year end there was a balance owing to Egton of £4,158 (2022: £2,439).

Rebecca Lasseko is a director of BCC Leeds Trading Ltd. During the year, payments were made to BCC Leeds Trading Ltd totalling £2,413 (2022: £2,204) which was outstanding at the year end (2022: £2,204).

20. Pension Costs

The charity contributes to a defined contribution scheme through Royal London. The cost to the charity in the year was £179,724 (2022: £145,849). At the year end £1,883 (2022: £402) was outstanding.

21. Reconciliation of Net Movement in Funds to Net Cash Flow from Operating Activities

	2023 £	2022 £
Net movement in funds	58,213	270,925
Depreciation charges	17,157	17,157
Investment income	(4,989)	(1,590)
(Increase)/Decrease in debtors	139,318	(187,920)
Increase/(Decrease) in creditors	319,142	(86,029)
	528,841	12,543

The charity had no debt at the current or prior year end.