

Charity Registration No. 1009827

Company Registration No. 02693728 (England and Wales)

TENDRING MENTAL HEALTH SUPPORT
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024



92 Station Road
Clacton on Sea
Essex
CO15 1SG

TENDRING MENTAL HEALTH SUPPORT

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TENDRING MENTAL HEALTH SUPPORT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs P Aylott Dr M Beardmore Mrs A Bird Mr A Blake Mrs M Goddard Mr J Hobley Mr D Percival MBE Mr R W Smith Mr G Thornton
Chief Executive Officer	Mrs G Jarrett
Charity number	1009827
Company number	02693728
Registered office	Summit House 14/16 Orwell Road Clacton on Sea Essex CO15 1PP
Auditor	TC Group 92 Station Road Clacton on Sea Essex CO15 1SG

TENDRING MENTAL HEALTH SUPPORT

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2024

The trustees present their report and financial statements for the year ended 30 June 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The trustees have regard to the public benefit general guidance issues by the Charity Commission, as evidenced through the delivery of a variety of different services through procurement and grants.

- SUMMIT Support Centre is a 5 year project which started in March 2020 funded by the Lottery's Community Fund. This project provides practical help and support for people in the Tendring area providing therapeutic sessions such as Mindfulness, drop in advocacy and a correspondence clinic helping people to resolve day to day issues. We are able to provide a face to face service and support through virtual platforms.
- AB4D is funded by Essex County Council and helps people to have a voice in their local community and at a strategic level. SUMMIT facilitate meetings across the county of Essex where people with disabilities come together to discuss issues that are important to them. It provides people with a lived experience of learning disability and autism to resolve local issues at a local level with the support of facilitators and advocates.
- The Autism Navigation Service is an Essex wide service, including the unitary boroughs of Southend and Thurrock, supporting adults who are seeking an assessment of Autistic Spectrum Disorder. Advocates support adults through the assessment process and beyond, helping them to sustain employment and to address inequality. In addition to providing support across the diagnostic pathway the advocates facilitate peer support groups across Greater Essex and provide information, advice and guidance to families and carers. This service is funded by ECC and district NHS Integrated Care Boards.
- Health Advocacy Project. This service is funded by Suffolk and NE Essex ICB, providing an independent voice for those that are homeless or at risk of homelessness in Tendring and Colchester, addressing health inequalities and helping people to access the support they need.

During 2024 SUMMIT have delivered a range of short term projects including:

- Discharge Support Advocacy for vulnerable adults who have left secure hospital settings and have moved back into the community, ensuring they are safe, settled and well.
- Inclusion Advocacy for the long term unemployed in Clacton.
- Mind the Gap- provides a bespoke service for adults who may have been homeless, providing them with the support they may need to maintain and sustain their own tenancy, and equip them with the skills they need to thrive.

TENDRING MENTAL HEALTH SUPPORT

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

Achievements and performance

TMHS/SUMMIT continues to provide statutory advocacy and community advocacy which is "spot" purchased from Local Authorities and Care Providers.

The difference made to beneficiaries, when achieving the projected outcomes, results in improved wellbeing, increased inclusion and opportunity.

When measuring achievements against objectives TMHS/SUMMIT has met all its significant milestones with its contractual partners.

TMHS/SUMMIT's Key Performance Indicators (KPI's) have been met – measured by using an impact scale which is verified by an external organisation.

Financial review

During the year under review the Charity had a deficit on its Income and Expenditure Account of £36,989 (2023: £204,852 surplus). The total funds of the charity as at the balance sheet date amounted to £1,649,892 (2023: £1,686,881).

The service delivery philosophy remains unchanged as being the positive approach to service users. The expansion of the organisation has led the Trustees and Chief Executive Officer to review internal structures and philosophy and has brought about a fresh enthusiasm and joint commitment from the whole organisation.

The Trustees remain conscious of the need to keep costs to a minimum and provide an efficient and professional service, dedicated to its clients. Without the dedicated staff and volunteers it would not be able to run the varied services to their current level.

Reserves policy

The Executive Committee acknowledges that it is desirable to hold unrestricted funds which would represent between three and six months of annual resources expended, which equates to between £140,000 and £280,000. At the Balance Sheet date the full unrestricted reserves amounted to £1,333,582 (2023: £1,091,339). Of this amount £188,287 is tied up in fixed assets, which are not readily convertible to cash. The remaining reserves of £1,145,295 (2023: £900,847) are available to meet expenses, pending receipt of funding from the statutory agencies.

Investment policy and objectives

During the year the trustees have invested surplus funds in fixed term bank deposits, via Flagstone in order to generate income, but with maximum FSCS protection.

Plans for future periods

Consultation for future partnership contracts for 2025 and beyond has already commenced. Discussions are already being held with the current funding agencies and wider partners. TMHS/SUMMIT is one of the board members of Tendring Together. Tendring Together was formed as a commissioning market place, advocating for the allocation of funding resources and activities.

The cost-of-living crisis

We acknowledge that there is continuing uncertainty regarding the future funding of charities. As grant funding comes to an end, it is vital that we continue to deliver outstanding services and meet all our performance indicators. The trustees will continue to ensure that the contractual obligations of the charity are met and will encourage and promote the seeking of other related opportunities.

TENDRING MENTAL HEALTH SUPPORT

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 4 March 1992 and registered as a charity on 17 March 1992.

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. Under those articles, the members of the Executive Committee are elected at the Annual General Meeting (AGM) to serve a period of one year, subject to ratification at each AGM.

On 30th July 2018 the Articles of Association were changed so that the minimum number of members on the Executive Committee shall not be less than five, or more than twenty five. The minimum number of the Executive Committee required to form a quorum shall be not less than one half of the Executive Committee.

Appointment and induction of Trustees - All members are circulated with invitations to nominate trustees prior to the AGM advising them of the retiring trustees and requesting nominations for the AGM. When considering co-opting trustees, the Executive Committee has regard to the requirement for any specialist skills needed.

New trustees are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. Trustees are encouraged to read relevant publications by the Charity Commission and to attend external training events where these will facilitate the undertaking of their role.

Risk Management

The Executive Committee has instigated a review of the major risks to which the charity may be exposed and systems have been established to mitigate those risks. Internal risks have been minimized by the implementation of procedures for authorisation of all transactions to ensure consistent quality for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

This work has identified that financial sustainability is the major financial risk for the charity. To manage this risk, the reserves policy is regularly reviewed to ensure there is sufficient working capital. Attention has also been focussed on non-financial risks. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centre. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

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:

Mrs P Aylott

Dr M Beardmore

Mrs A Bird

Mr A Blake

Mrs M Goddard

Mr J Hobley

Mr D Percival MBE

Mr R W Smith

Mr G Thornton

TENDRING MENTAL HEALTH SUPPORT

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

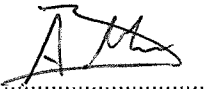
The charity has a Management Committee of up to 9 members who meet at least quarterly and are responsible for the strategic direction and policy of the charity. At present the Committee has ten members from a variety of professional backgrounds relevant to the work of the charity. A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the Chief Executive. The Service Coordinator and Project Manager have responsibility for the day to day management of the services, individual supervision of the staff tea, and also ensure that the team continue to develop their skills and working practices in line with good practice.

In setting key management personnel pay, the charity takes account of the skills and experience required for each role and the remuneration in the sectors from which suitable candidates for such posts would be found. TMHS provides a current level of reward to recruit a strong, committed leadership team.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees report was approved by the Board of Trustees.



.....
Mr A Blake

Trustee

Dated: 12/02/25

TENDRING MENTAL HEALTH SUPPORT

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 30 JUNE 2024

The trustees, who are also the directors of Tendring Mental Health Support for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

TENDRING MENTAL HEALTH SUPPORT

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF TENDRING MENTAL HEALTH SUPPORT

Opinion

We have audited the financial statements of Tendring Mental Health Support (the 'charity') for the year ended 30 June 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the 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 United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom 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 30 June 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom 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 trustee's 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 charity'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 trustee's with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

TENDRING MENTAL HEALTH SUPPORT

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF TENDRING MENTAL HEALTH SUPPORT

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees Report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees 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 directors' report included within the trustees 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; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the 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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's 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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

TENDRING MENTAL HEALTH SUPPORT

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF TENDRING MENTAL HEALTH SUPPORT

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

The objectives of our audit, in respect to fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management.

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, and through discussion with the trustees and other management (as required by auditing standards), and discussed with the directors and other management the policies and procedures regarding compliance with laws and regulations;
- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102, the Companies Act 2006 and the Charities Act 2011) and the relevant tax compliance regulations in the UK;
- We considered the nature of the industry, the control environment and business performance, including the key drivers for management's remuneration;
- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit;
- We considered the procedures and controls that the company has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those programmes and controls.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from fraud or error.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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

TENDRING MENTAL HEALTH SUPPORT

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF TENDRING MENTAL HEALTH SUPPORT

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 auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

TC Group.

Jacqueline Frost ACA (Senior Statutory Auditor)
for and on behalf of TC Group

Statutory Auditor

Office: Clacton on Sea

24 February 2025

TC Group is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006

TENDRING MENTAL HEALTH SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
<u>Income from:</u>					
Donations and legacies	3	2,514	100,000	102,514	358,107
Charitable activities	4	377,757	-	377,757	344,075
Investments	5	41,857	-	41,857	12,636
Total income		422,128	100,000	522,128	714,818
<u>Expenditure on:</u>					
Charitable activities	6	273,423	285,694	559,117	509,966
Net incoming/(outgoing) resources before transfers		148,705	(185,694)	(36,989)	204,852
Gross transfers between funds		93,538	(93,538)	-	-
Net income/(expenditure) for the year/ Net movement in funds		242,243	(279,232)	(36,989)	204,852
Fund balances at 1 July 2023		1,091,339	595,542	1,686,881	1,482,029
Fund balances at 30 June 2024		1,333,582	316,310	1,649,892	1,686,881

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

TENDRING MENTAL HEALTH SUPPORT

BALANCE SHEET

AS AT 30 JUNE 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	10		188,287		190,492
Current assets					
Debtors	11	78,905		203,042	
Investments	12	750,622		747,000	
Cash at bank and in hand		638,678		557,370	
		1,468,205		1,507,412	
Creditors: amounts falling due within one year	13	(6,600)		(11,023)	
Net current assets			1,461,605		1,496,389
Total assets less current liabilities			1,649,892		1,686,881
Income funds					
Restricted funds	14		316,310		595,542
Unrestricted funds			1,333,582		1,091,339
			1,649,892		1,686,881

The financial statements were approved by the Trustees on 12/07/2024



Mr R W Smith
Trustee

Company Registration No. 02693728

TENDRING MENTAL HEALTH SUPPORT

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2024

	Notes	2024		2023	
		£	£	£	£
Cash flows from operating activities					
Cash generated from operations	17		46,276		301,747
Investing activities					
Purchase of tangible fixed assets		(3,203)		-	
Proceeds on disposal of investments		(3,622)		(747,000)	
Interest received		41,857		12,636	
Net cash generated from/(used in) investing activities			35,032		(734,364)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			81,308		(432,617)
Cash and cash equivalents at beginning of year			557,370		989,987
Cash and cash equivalents at end of year			<u>638,678</u>		<u>557,370</u>

TENDRING MENTAL HEALTH SUPPORT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

1 Accounting policies

Charity information

Tendring Mental Health Support is a private company limited by guarantee incorporated in England and Wales. The registered office is Summit House, 14/16 Orwell Road, Clacton on Sea, Essex, CO15 1PP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income arising from Charitable Activities is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Grant income is recognised in line the Charities Statement of Recommended Practice (SORP), when the charity has control over the funds, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised on receipt.

TENDRING MENTAL HEALTH SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

1 Accounting policies (Continued)

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	20% straight line
Plant and equipment	25% reducing balance

The residual value of the freehold land and buildings is in excess of its cost. Therefore, no depreciation has been charged.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2 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 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.

Key sources of estimation uncertainty

Depreciation

The charity has selected a depreciation method based on the expected useful life of the asset. There has been no indication that there has been a significant change since the last annual reporting date in the pattern by which the charity expects to consume the assets future economic benefits.

Allocation of costs

The Trustees have estimated the amount of costs allocated to the delivery of restricted fund projects.

TENDRING MENTAL HEALTH SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Donations and gifts	2,514	100,000	102,514	358,107
	<u>2,514</u>	<u>100,000</u>	<u>102,514</u>	<u>358,107</u>
For the year ended 30 June 2023	<u>1,107</u>	<u>357,000</u>		<u>358,107</u>
Donations and gifts				
Project related- see note 15	-	100,000	100,000	357,000
Miscellaneous one-off donations	2,514	-	2,514	1,107
	<u>2,514</u>	<u>100,000</u>	<u>102,514</u>	<u>358,107</u>

4 Charitable activities

	Advocacy and carer support 2024 £	Advocacy and carer support 2023 £
Charitable activities	377,757	344,075
	<u>377,757</u>	<u>344,075</u>

Charitable trading income

This income includes £375,923 received from Essex County Council and £1,834 received from the NHS, to enable the charity to carry out its objectives.

5 Investments

	Unrestricted funds	Total
	2024	2023
	£	£
Interest receivable	41,857	12,636
	<u>41,857</u>	<u>12,636</u>

TENDRING MENTAL HEALTH SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

6 Charitable activities

	Advocacy and carer support 2024 £	Advocacy and carer support 2023 £
Staff costs	419,685	358,619
Depreciation and impairment	5,408	3,480
Repairs and maintenance	1,430	1,748
Insurance	8,221	7,775
Other establishment	18,954	25,391
Other motor/travel costs	9,826	10,811
Telephone	10,194	9,262
Other office costs	18,788	13,569
Advocacy costs	16,580	35,659
Training	1,890	6,308
Accountancy fees	17,280	14,400
Legal and professional fees	20,627	17,194
Other finance costs	2,794	170
	<u>551,677</u>	<u>504,386</u>
Share of governance costs (see note 7)	7,440	5,580
	<u>559,117</u>	<u>509,966</u>
Analysis by fund		
Unrestricted funds	273,423	228,244
Restricted funds	285,694	281,722
	<u>559,117</u>	<u>509,966</u>

TENDRING MENTAL HEALTH SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

7 Governance costs	2024	2023
	£	£
Audit fees	7,440	5,580
	<u>7,440</u>	<u>5,580</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. Related party transactions are shown in note 16.

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	20	18
	<u>20</u>	<u>18</u>
Employment costs	2024	2023
	£	£
Wages and salaries	383,341	327,514
Social security costs	24,743	20,877
Other pension costs	11,601	10,228
	<u>419,685</u>	<u>358,619</u>

No employee received employment benefits of more than £60,000 during the year (2023: Nil).

The remuneration of key management personnel during the year amounted to £82,790 (2023: £82,790). There were two employees deemed to be key management personnel during the period.

TENDRING MENTAL HEALTH SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

10 Tangible fixed assets

	Freehold land and buildings	Leasehold land and buildings	Plant and equipment	Total
	£	£	£	£
Cost				
At 1 July 2023	132,264	54,000	91,781	278,045
Additions	-	-	3,203	3,203
At 30 June 2024	132,264	54,000	94,984	281,248
Depreciation and impairment				
At 1 July 2023	-	5,600	81,953	87,553
Depreciation charged in the year	-	2,800	2,608	5,408
At 30 June 2024	-	8,400	84,561	92,961
Carrying amount				
At 30 June 2024	132,264	45,600	10,423	188,287
At 30 June 2023	132,264	48,400	9,828	190,492

11 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	-	13,002
Other debtors	-	300
Prepayments and accrued income	78,905	189,740
	78,905	203,042

12 Current asset investments

	2024	2023
	£	£
Flagstone investments	750,622	747,000

TENDRING MENTAL HEALTH SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

13 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	-	5,623
Accruals and deferred income	6,600	5,400
	<u>6,600</u>	<u>11,023</u>

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Balance at 30 June 2024
	Balance at 1 July 2023	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Summit Support Centre	105,213	-	(44,124)	221	61,310
Realising Ambitions Funding Programme	13,000	-	-	(13,000)	-
National Lottery- Covid Grant	20,000	-	-	(20,000)	-
Tech and Talk Project	5,000	-	-	(5,000)	-
Discharge Support Project	62,426	-	(22,174)	(252)	40,000
Inclusion Advocacy Project	188,246	-	(77,240)	(36,006)	75,000
Health Advocacy Project	101,731	35,000	(66,731)	-	70,000
Summit Tool Box Project	10,000	-	-	(10,000)	-
Summit Solutions Project	7,500	-	-	(7,500)	-
Mind the Gap Project	80,426	65,000	(75,426)	-	70,000
Cost of Living Crisis Project	2,000	-	-	(2,000)	-
	<u>595,542</u>	<u>100,000</u>	<u>(285,695)</u>	<u>(93,537)</u>	<u>316,310</u>

TENDRING MENTAL HEALTH SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

14 Restricted funds

(Continued)

In the financial year, the charity conducted a review of their restricted funds, in particular with respect to the allocation of historic costs and meeting project closure requirements. The review identified additional costs that had not previously been allocated against projects and projects that had met all the funders expectations and criteria. The trustees are therefore satisfied that £93,537 can be moved from restricted funds to unrestricted funds

The Summit Support Centre fund represents grants from the Lotteries Board to fund the salaries of a new Project Coordinator, a Support Advocate and a Facilitator together with associated costs.

The Realising Ambitions Funding Programme provides support to voluntary and community sector organisations from across the UK.

The National Lottery Covid Grant was an increase to the existing agreement and the additional funds follow the same terms and conditions.

The Tech and Talk Project, in partnership with Jaywick Resource Centre, provides accessibility to IT resources and data.

The Discharge Support Project provides a service to adults who have been discharged from Psychiatric hospitals into the community.

The Inclusion Advocacy Project supports the wider initiative of the Tendring Health and Care academy by providing advocacy to vulnerable citizens, who are beginning their journey towards inclusion.

The Health Advocacy Project works with people in Tendring who are homeless or at risk of homelessness.

The Summit Toolbox Project works with the families and victims of suicide to capture their experiences and views on current support mechanisms and service.

The Summit Solutions Project provides support for males with mental illness by providing one to one support and small virtual groups.

The Mind the Gap Project provides support to people living in Tendring and Colchester, with the aim of helping them keep their tenancy.

The Cost of Living Crisis Project provides support to the most vulnerable residents of Tendring to tackle poverty and inequality.

TENDRING MENTAL HEALTH SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

15 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Fund balances at 30 June 2024 are represented by:				
Tangible assets	188,287	-	188,287	190,492
Current assets/(liabilities)	1,145,295	316,310	1,461,605	1,496,389
	<u>1,333,582</u>	<u>316,310</u>	<u>1,649,892</u>	<u>1,686,881</u>

16 Related party transactions

During the year the charity paid £17,280 (2023: £14,400) for bookkeeping services to Jaygate Management Limited, a company of which R Smith is a director and significant shareholder. The transactions were carried out on an arms length basis.

17 Cash generated from operations

	2024 £	2023 £
(Deficit)/surplus for the year	(36,989)	204,852
Adjustments for:		
Investment income recognised in statement of financial activities	(41,857)	(12,636)
Depreciation and impairment of tangible fixed assets	5,408	3,480
Movements in working capital:		
Decrease in debtors	124,137	104,798
(Decrease)/increase in creditors	(4,423)	1,253
Cash generated from operations	<u>46,276</u>	<u>301,747</u>

18 Analysis of changes in net funds

The charity had no debt during the year.