

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 2025



92 Station Road
Clacton on Sea
Essex
CO15 1SG

TENDRING MENTAL HEALTH SUPPORT

CONTENTS

	Page
Company information	1
Trustees report	2 - 5
Statement of trustees responsibilities	6
Independent auditor's report	7 - 11
Statement of financial activities	12
Balance sheet	13
Statement of cash flows	14
Notes to the financial statements	15 - 26

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 2025

The trustees present their annual report and financial statements for the year ended 30 June 2025.

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 was awarded funding in March 2025 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 2025 SUMMIT have delivered a range of short term projects including:

- Peer Support Worker service across NE Essex. Peer Support Workers use the lived experiences to support adults to improve their mental wellbeing and connect with their local community and supportive services.
- Include Me- facilitating customer feedback interviews and peer groups at ECL day services in Essex.
- Peer Advocacy for adults with learning disabilities and autism who are in a hospital setting.

TENDRING MENTAL HEALTH SUPPORT

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

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 surplus on its Income and Expenditure Account of £309,744 (2024: £36,989 deficit). The total funds of the charity as at the balance sheet date amounted to £1,959,636 (2024: £1,649,892).

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 £1,446,708 (2024: £1,333,582). Of this amount £191,730 is tied up in fixed assets, which are not readily convertible to cash. The remaining reserves of £1,254,978 (2024: £1,145,295) 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 2026 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.

Local Government Reorganisation and Devolution

We acknowledge that there is uncertainty regarding the future funding of charities. Essex is undergoing significant local government reform, proposing to replace the current 15 councils with three new unitary authorities to improve governance and service delivery. This may have an impact on the charitable sector and current funding streams. As grant funding comes to an end, it is vital 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 2025

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 2025

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 team, 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: 29 January 2026

TENDRING MENTAL HEALTH SUPPORT

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 30 JUNE 2025

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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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 2025 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 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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.

TENDRING MENTAL HEALTH SUPPORT

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF TENDRING MENTAL HEALTH SUPPORT

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

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

Statutory Auditor

Office: Clacton on Sea

9 February 2026

TENDRING MENTAL HEALTH SUPPORT

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 30 JUNE 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	1,189	618,200	619,389	2,514	100,000	102,514
Charitable activities	4	365,741	-	365,741	377,757	-	377,757
Investments	5	42,577	-	42,577	41,857	-	41,857
Total income		409,507	618,200	1,027,707	422,128	100,000	522,128
Expenditure on:							
Charitable activities	6	296,381	421,582	717,963	273,423	285,694	559,117
Total expenditure		296,381	421,582	717,963	273,423	285,694	559,117
Net income/(expenditure)		113,126	196,618	309,744	148,705	(185,694)	(36,989)
Transfers between funds		-	-	-	93,538	(93,538)	-
Net movement in funds	8	113,126	196,618	309,744	242,243	(279,232)	(36,989)
Reconciliation of funds:							
Fund balances at 1 July 2024		1,333,582	316,310	1,649,892	1,091,339	595,542	1,686,881
Fund balances at 30 June 2025		1,446,708	512,928	1,959,636	1,333,582	316,310	1,649,892

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

TENDRING MENTAL HEALTH SUPPORT

BALANCE SHEET

AS AT 30 JUNE 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		191,730		188,287
Current assets					
Debtors	13	480,875		78,905	
Investments	14	747,000		750,622	
Cash at bank and in hand		550,607		638,678	
			1,778,482		1,468,205
Creditors: amounts falling due within one year	15				
		(10,576)		(6,600)	
Net current assets			1,767,906		1,461,605
Total assets less current liabilities			1,959,636		1,649,892
The funds of the charity					
Restricted income funds	17	512,928		316,310	
Unrestricted funds	18	1,446,708		1,333,582	
			1,959,636		1,649,892

The financial statements were approved by the trustees on 29 January 2026

Mr R W Smith

Trustee

Company registration number 02693728 (England and Wales)

TENDRING MENTAL HEALTH SUPPORT**STATEMENT OF CASH FLOWS****FOR THE YEAR ENDED 30 JUNE 2025**

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	21		(122,472)		46,276
Investing activities					
Purchase of tangible fixed assets		(11,798)		(3,203)	
Proceeds from disposal of investments		3,622		(3,622)	
Investment income received		42,577		41,857	
Net cash generated from investing activities			34,401		35,032
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(88,071)		81,308
Cash and cash equivalents at beginning of year			638,678		557,370
Cash and cash equivalents at end of year			550,607		638,678

TENDRING MENTAL HEALTH SUPPORT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

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 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.

Restricted funds are subject to specific conditions by donors or grantors 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 2025

1 Accounting policies

(Continued)

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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	10% 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.

TENDRING MENTAL HEALTH SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

2 Critical accounting estimates and judgements

(Continued)

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.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	1,189	618,200	619,389	2,514	100,000	102,514
	<u>1,189</u>	<u>618,200</u>	<u>619,389</u>	<u>2,514</u>	<u>100,000</u>	<u>102,514</u>
Donations and gifts						
Project related- see note 17	-	618,200	618,200	-	100,000	100,000
Miscellaneous one-off donations	1,189	-	1,189	2,514	-	2,514
	<u>1,189</u>	<u>618,200</u>	<u>619,389</u>	<u>2,514</u>	<u>100,000</u>	<u>102,514</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Services provided under contract	365,741	377,757
	<u>365,741</u>	<u>377,757</u>

Charitable trading income

This income includes £365,741 received from Essex County Council to enable the charity to carry out its objectives.

TENDRING MENTAL HEALTH SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	42,577	41,857

TENDRING MENTAL HEALTH SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

6 Charitable activities

	Advocacy and carer support 2025 £	Advocacy and carer support 2024 £
Staff costs	551,064	419,685
Depreciation and impairment	8,355	5,408
Repairs and maintenance	903	1,430
Insurance	8,884	8,221
Other establishment	13,268	18,954
Other motor/travel costs	10,214	9,826
Telephone	12,524	10,194
Other office costs	20,918	18,788
Advocacy costs	42,410	16,580
Training	3,547	1,890
Accountancy fees	20,000	17,280
Legal and professional fees	19,232	20,627
Other finance costs	164	2,794
	<u>711,483</u>	<u>551,677</u>
Share of governance costs (see note 7)	6,480	7,440
	<u>717,963</u>	<u>559,117</u>
Analysis by fund		
Unrestricted funds	296,381	273,423
Restricted funds	421,582	285,694
	<u>717,963</u>	<u>559,117</u>

TENDRING MENTAL HEALTH SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

7 Governance costs

	2025	2024
	£	£
Audit fees	6,480	7,440
	<u>6,480</u>	<u>7,440</u>

8 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	6,480	7,440
Depreciation of owned tangible fixed assets	8,355	5,408
	<u>6,480</u>	<u>5,408</u>

9 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 20.

10 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	22	20
	<u>22</u>	<u>20</u>

Employment costs

	2025	2024
	£	£
Wages and salaries	499,148	383,341
Social security costs	36,336	24,743
Other pension costs	15,580	11,601
	<u>551,064</u>	<u>419,685</u>

TENDRING MENTAL HEALTH SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

10 Employees

(Continued)

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

The remuneration of key management personnel during the year amounted to £97,213 (2024: £82,790). There were two employees deemed to be key management personnel during the period.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Freehold land and buildings £	Leasehold land and buildings £	Plant and equipment £	Total £
Cost				
At 1 July 2024	132,264	54,000	94,983	281,247
Additions	-	-	11,798	11,798
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 June 2025	132,264	54,000	106,781	293,045
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment				
At 1 July 2024	-	8,400	84,560	92,960
Depreciation charged in the year	-	2,800	5,555	8,355
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 June 2025	-	11,200	90,115	101,315
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Carrying amount				
At 30 June 2025	132,264	42,800	16,666	191,730
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 June 2024	132,264	45,600	10,423	188,287
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

13 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	33,150	-
Other debtors	2,250	-
Prepayments and accrued income	235,475	78,905
	<u> </u>	<u> </u>
	270,875	78,905
	<u> </u>	<u> </u>

TENDRING MENTAL HEALTH SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

13 Debtors	(Continued)	
	2025	2024
	£	£
Amounts falling due after more than one year:		
Prepayments and accrued income	210,000	-
	<u> </u>	<u> </u>
Total debtors	480,875	78,905
	<u> </u>	<u> </u>
14 Current asset investments	2025	2024
	£	£
Flagstone investments	747,000	750,622
	<u> </u>	<u> </u>
15 Creditors: amounts falling due within one year	2025	2024
	£	£
Accruals and deferred income	10,576	6,600
	<u> </u>	<u> </u>
16 Retirement benefit schemes	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	15,580	11,601
	<u> </u>	<u> </u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

TENDRING MENTAL HEALTH SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 July 2024	Incoming resources	Resources expended	Transfers	At 30 June 2025
	£	£	£	£	£
National Lottery Community Fund	61,310	300,000	(76,310)	-	285,000
Discharge Support Project	40,000	-	(40,000)	-	-
Inclusion Advocacy Project	75,000	49,825	(87,455)	-	37,370
Health Advocacy Project	70,000	95,507	(93,877)	-	71,630
Mind the Gap Project	70,000	-	(70,000)	-	-
Peer Support Worker Service	-	172,868	(53,940)	-	118,928
	<u>316,310</u>	<u>618,200</u>	<u>(421,582)</u>	<u>-</u>	<u>512,928</u>

Previous year:	At 1 July 2023	Incoming resources	Resources expended	Transfers	At 30 June 2024
	£	£	£	£	£
National Lottery Community Fund	105,213	-	(44,123)	220	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>285,694</u>	<u>(93,538)</u>	<u>316,310</u>

TENDRING MENTAL HEALTH SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

17 Restricted funds

(Continued)

In the year ended 30 June 2024, 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 were therefore satisfied that £93,537 could be moved from restricted funds to unrestricted funds.

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

The Peer Support Worker Service provides supports to individuals with mental health challenges based on shared lived experience and empathy.

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 July 2024	Incoming resources	Resources expended	Transfers	At 30 June 2025
	£	£	£	£	£
General funds	1,333,582	409,507	(296,381)	-	1,446,708
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 July 2023	Incoming resources	Resources expended	Transfers	At 30 June 2024
	£	£	£	£	£
General funds	1,091,339	422,128	(273,423)	93,538	1,333,582
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

TENDRING MENTAL HEALTH SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 30 June 2025:			
Tangible assets	191,730	-	191,730
Current assets/(liabilities)	1,254,978	512,928	1,767,906
	<u>1,446,708</u>	<u>512,928</u>	<u>1,959,636</u>
	<u><u>1,446,708</u></u>	<u><u>512,928</u></u>	<u><u>1,959,636</u></u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 30 June 2024:			
Tangible assets	188,287	-	188,287
Current assets/(liabilities)	1,145,295	316,310	1,461,605
	<u>1,333,582</u>	<u>316,310</u>	<u>1,649,892</u>
	<u><u>1,333,582</u></u>	<u><u>316,310</u></u>	<u><u>1,649,892</u></u>

20 Related party transactions

During the year the charity paid £20,000 (2024: £17,280) 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.

21 Cash generated from operations

	2025 £	2024 £
Surplus/(deficit) for the year	309,744	(36,989)
Adjustments for:		
Investment income recognised in statement of financial activities	(42,577)	(41,857)
Depreciation and impairment of tangible fixed assets	8,355	5,408
Movements in working capital:		
(Increase)/decrease in debtors	(401,970)	124,137
Increase/(decrease) in creditors	3,976	(4,423)
	<u>(122,472)</u>	<u>46,276</u>
Cash (absorbed by)/generated from operations	<u><u>(122,472)</u></u>	<u><u>46,276</u></u>

TENDRING MENTAL HEALTH SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

22 Analysis of changes in net funds

The charity had no material debt during the year.