

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

FOR

**NORTHPOINT WELLBEING LIMITED
(A company Limited by guarantee)**

REGISTERED COMPANY NUMBER: 03216262

Registered Charity Number: 1057908

**NORTHPOINT WELLBEING LIMITED
FINANCIAL STATEMENTS**

YEAR ENDED 30 SEPTEMBER 2024

CONTENTS

	Page
Charity Reference and Administrative Details	1
Trustees' Annual Report (Including Directors' Report and Strategic Report)	3
Independent Auditor's Report	19
Statement of Financial Activities (Including Income and Expenditure Account)	23
Balance Sheet	24
Statement of Cash Flows	25
Notes to the Financial Statements	26

**NORTHPOINT WELLBEING LIMITED
CHARITY REFERENCE AND ADMINISTRATIVE DETAILS**

YEAR ENDED 30 SEPTEMBER 2024

REGISTERED CHARITY NAME: Northpoint Wellbeing Limited
A company limited by guarantee

CHARITY NUMBER: 1057908

COMPANY REGISTRATION NUMBER: 03216262

REGISTERED OFFICE: The Small Mill
Chadwick Street
Leeds
LS10 1LJ

TRUSTEES: P Ball
P Chatterton
C Dada
S Evans
F Grossick
L Hilliard
C Humphries
G Millichamp

CHIEF EXECUTIVE OFFICER: D Pearse

AUDITOR: TC Group
Registered Auditors
6 Queen Street
Leeds
LS1 2TW

**NORTHPOINT WELLBEING LIMITED
CHARITY REFERENCE AND ADMINISTRATIVE DETAILS (continued)**

YEAR ENDED 30 SEPTEMBER 2024

BANKERS:

CAF Bank Limited
25 Kings Hill Avenue
West Malling
Kent
ME19 4JQ

Modulr Finance
Scale Space White City
58 Wood Lane
London
W12 7RZ

SOLICITORS:

Torque Law LLP
2 Maple House
Northminster Business Park
Upper Poppleton
York
YO26 6QW

Ward Hadaway
5 Wellington Place
Leeds
LS1 4AP

Wrigleys Solicitors LLP
19-21 Cookridge Street
Leeds
LS2 3AG

NORTHPOINT WELLBEING LIMITED
TRUSTEES' ANNUAL REPORT
(Including Directors' Report and Strategic Report)

YEAR ENDED 30 SEPTEMBER 2024

The Trustees present their report and the audited financial statements of the charity for the year ended 30 September 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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.

TRUSTEES OF THE CHARITY

The Directors of the charitable company are its Trustees for the purposes of charity law. The Trustees who have served during the year and since the year end were as follows:

Trustee	Role	Date of appointment	Date of Resignation
P Ball	Trustee	18.10.2021	
P Chatterton	Trustee	17.10.2022	
C Dada	Trustee	15.11.2021	
S Evans	Trustee	17.10.2022	
F Grossick	Trustee (Interim Chair from 24.09.2024)	17.07.2019	
L Hilliard	Trustee	20.02.2023	
C Humphries	Trustee	17.10.2022	
G Millichamp	Treasurer	20.09.2021	
J Williams	Trustee (Chair to 24.09.2024)	16.07.2018	

MANAGEMENT TEAM

A new management structure was implemented during the year, with a Senior Leadership Team of six directors supported by four Deputy Directors as part of a Senior Management Team:

Senior Leadership Team

D Pearse	Chief Executive Officer
M Bowers	Director of People and Culture
H Burleigh	Director of Operations, Adult Services
H McGlinchey	Director of Operations, Children and Young People Services and Clinical Lead
M Horbury	Director of Finance (from 18.03.24)
R Kearns	Director of Business Development (from 04.03.24)

Senior Management Team

A Calvert	Chief Financial Officer (to 31.10.24)
A Cater	Assistant Director for Governance and Policy
J Hanney	Assistant Director, Children and Young Peoples Services
N Whelan	Assistant Director, Adults Services
A Coates	Assistant Director, Innovation & Impact (from 01.11.24)

**NORTHPOINT WELLBEING LIMITED
TRUSTEES' ANNUAL REPORT
(Including Directors' Report and Strategic Report)**

YEAR ENDED 30 SEPTEMBER 2024

OBJECTIVES AND ACTIVITIES

Objectives

Northpoint's charitable objects are "to preserve and protect good health both mental and physical, in particular but without limiting the foregoing by the provision of a confidential counselling service, and to provide education and training for those involved in counselling".

At Northpoint, our vision is a world that supports good mental health for all. Our purpose is to deliver effective mental health support and to improve the mental health system in Yorkshire and the surrounding areas. We believe timely access to appropriate support, particularly talking therapy, is an effective way of promoting emotional wellbeing and relieving mental distress, for people of all ages and backgrounds.

We deliver therapeutic and preventative services for those experiencing emotional difficulties or distress and provide a safe space in which disturbed or difficult emotions can be expressed, contained, and considered. We deliver services, which help people to better understand the issues they are experiencing, consider choices and solutions open to them and take steps towards making changes.

The activities of Northpoint are undertaken specifically to ensure the charitable objects meet the public benefit requirement and the Charities Act 2011. We have referred to the Charity Commission's general guidance on public benefit when reviewing our objectives and in planning our future activities.

Activities

During the year, Northpoint promoted timely access to appropriate support through the following activities:

- the Leeds Mental Wellbeing Service, for NHS patients, delivered as part of a consortium (comprising Leeds Community Healthcare NHS Trust, local charities Community Links and Touchstone, Leeds and York Partnership NHS Trust, Women's Counselling and Therapy Service, Homestart Leeds, Ieso Digital Health, Silvercloud Health and SignHealth).
- primary care mental health practitioners based in participating GP surgeries in Leeds.
- an innovative pilot of trauma-informed group work, as part of the integrated primary care provision, for an initial period of 18 months.
- commissioned counselling services for parents & carers of under 5s, in community settings across Leeds, free at point of access.
- therapeutic interventions to targeted pupils and parents in over 200 schools, mostly situated around Leeds but including some schools in York, Doncaster, Huddersfield and Harrogate.
- Calderdale Open Minds, formerly known as the Tier 2 Child & Adolescent Mental Health service (CAMHS).
- Calderdale Mental Health Support Team funded by NHS England and Health Education England, delivering therapeutic interventions and support services within a 'whole school approach' across Calderdale schools.
- access to private therapists hosted in our Leeds Small Mill therapy centre.
- counselling to employees referred by local employers in Leeds.

PUBLIC BENEFIT

In setting objectives and planning the charity's activities, the Trustees have paid due regard to the guidance on public benefit published by the Charity Commission.

**NORTHPOINT WELLBEING LIMITED
TRUSTEES' ANNUAL REPORT
(Including Directors' Report and Strategic Report)**

YEAR ENDED 30 SEPTEMBER 2024

STRATEGIC REPORT

Achievements and performance

We have continued to work toward our shared goal of providing the best and most appropriate mental health support to those in need. Together, we have continued to make a positive impact and ensure good mental health support for all.

This has been within a **challenging financial environment**, as last year the NHS in Leeds announced a need to deliver 8-10% efficiencies for the year April 2024 to March 2025 and efficiencies are being sought across all geographies. This has given us the opportunity to undertake comprehensive reviews with partners across all our services to identify improvements that positively impact frontline services, whilst achieving financial savings. This has supported our ambition to strengthen partnerships and positively influence the mental health system.

In the Spring we completed the **Charity Excellence Framework**, for the third year, to assess every area of governance and operational management. Changes to our infrastructure and other developments that we have implemented has led to a further improvement across all areas, except for income generation, and we are performing well against sector benchmarks. Actions within our strategic plan have been identified to further improve performance.

Leadership

Jane Williams, who has served in the role of Chair of the **Board of Trustees** since 2018 steering the organisation through a period of significant growth, stood down in September. Fi Grossick became Interim Chair, having been a dedicated board member for the past four years. Her position as permanent Chair should be confirmed at the AGM in February 2025. We're immensely grateful for Jane's leadership and look forward to an exciting new chapter with Fi as our Chair.

Our new **Senior Leadership Team (SLT)** has been in place from Spring 2024 with key members from our **Senior Management Team (SMT)**, a new Director of Business Development and Director of Finance, encompassing oversight of IT systems and governance as well as an Executive Assistant. Membership of the SMT has also been finalised with the appointment of our new Assistant Director for Innovation and Impact to support delivery of our strategy and build our organisational capability to drive business development and growth.

Annual staff conference

On 20 March, we gathered at Headingley Stadium for our **annual staff conference** for colleagues to connect, share ideas, learn from one another, and take part in wellbeing activities.

The day began with an organisational update from our CEO, followed by introductions to our new Senior Leadership Team. We had the opportunity to celebrate Neurodiversity Celebration Week by listening to insightful reflections from staff about their own lived experience.

The agenda also featured a dynamic panel discussion on digital innovation, offering insights into emerging trends and thoughts regarding our SilverCloud online therapy programmes. Attendees explored various service spotlight sessions to learn about key initiatives across the organisation, concluding the day with workshops dedicated to enhancing wellbeing.

A **Northpoint virtual Forum** was held at the end of the year and in summer to give all staff an organisational update from our CEO, and an update on each of our services delivered by our managers.

Estates

Following our move to new Commercial Street premises in Halifax city centre in summer 2023, this year we completed the fit out and **relocation of our head office** in Leeds city centre to the Small Mill – a beautifully converted 19th-century brewery warehouse - on Chadwick Street near Leeds Dock. In the summer we

NORTHPOINT WELLBEING LIMITED
TRUSTEES' ANNUAL REPORT
(Including Directors' Report and Strategic Report)

YEAR ENDED 30 SEPTEMBER 2024

launched our rooftop terrace for staff to access on sunny days for a lunch or wellbeing break or to catch up with colleagues.

Both locations are suitably sized and equipped for both our staff and clients and are well positioned with good transport links. These hubs offer modern and varied working spaces, enabling our staff to carry out face-to-face therapeutic work in modern surroundings or work remotely as needed. We have equipped our offices with up-to-date conferencing technology which enables staff to hold hybrid digital and face-to-face meetings.

These spaces are also a resource for the wider mental health community and our partners, and we've been able to welcome partners to system meetings, multi-disciplinary team discussions, group work, training and networking events, including in Calderdale for the Open Minds Partnership, and for Leeds Community Mental Health Transformation.

Progress against our 2023 – 2026 strategy

Approaching the halfway point, we've assessed the significant progress made to date and revised the action plan to ensure its relevance for the remaining period.

Deliver the best experience of mental health support

Our therapeutic services accreditation has been renewed for a further five years by the **British Association for Counselling and Psychotherapy (BACP)**.

We pride ourselves on delivering high quality mental health services, so being recognised by the BACP is incredibly important to us. To secure the five-year renewal, we participated in a rigorous process to ensure we met the required professional standards across all our counselling and psychotherapy services for adults, children, young people and families (CYPF).

The assessment process involved a virtual visit from the BACP, enabling us to demonstrate procedures and processes across our services, as well as asking any questions regarding our submission.

We received exceptionally positive feedback from our assessors, who marked our submission as being excellent, with solid evidence provided. Our assessors noted key elements which stood out, particularly in terms of examples given for equality, diversity and inclusion, and our new strategy document. We were thrilled to stand out as 'excellent' during the process.

The renewal of our accreditation is a wonderful achievement, showcasing that our services are delivered to a safe, ethical and professional high standard.

Lead innovation

Our therapists and practitioners from across our children, young people, and adult services came together to learn about **Single Session Therapy (SST)**. We welcomed Professor Windy Dryden, one of the UK's leading practitioners and trainers in the Cognitive Behaviour Therapy (CBT) tradition of psychotherapy and SST therapy, to our Leeds office in September to facilitate this two-day training session. We'll be working with our teams to embed and pilot SST across our services as an additional support option.

We hosted a **Hack** with tech partner Aire Logic, where we reimagined a region in which individuals can successfully navigate their unique autism or ADHD journey. We gathered industry leaders to break out of the day-to-day and try a new approach to solving a specific challenge. Focused on tangible improvements related to the user experience in the neurodevelopmental pathway and how to utilise technology to improve processes, waiting well and Right to Choose/Patient Choice.

We successfully built on existing cross-sector relationships to address opportunities together, and produced a set of potential system improvements ready for evaluation and testing for implementation

NORTHPOINT WELLBEING LIMITED
TRUSTEES' ANNUAL REPORT
(Including Directors' Report and Strategic Report)

YEAR ENDED 30 SEPTEMBER 2024

Be a brilliant place to work

This year saw the launch new **human resources systems** to improve our workforce reporting and to allow managers to better support their staff, these have been integrated with our **payroll** systems since spring/summer 2024.

Led by the vision of enhancing connectivity and transforming the way we communicate with colleagues; we launched our new **SharePoint intranet** the 'Hub' in March 2024. Aligning with our strategic priority of being a brilliant place to work, our Hub has streamlined the way in which staff access key information such as forms and policies, as well as providing quick links to resources such as reporting a data breach, booking annual leave, accessing IT support, submitting staff shout outs and more.

Since launching, staff have submitted 45 news pieces, ranging from awareness days and events to team successes and management updates.

In April, we conducted our bi-annual **staff engagement survey** to gain deeper insights into colleagues' workplace experiences, including key successes and areas for improvement. Overall, we had a high engagement rate of 76%, which is up by 2% from the 2022 survey, and received favourable responses of 82%.

We received the highest scores for collaboration, trust to carry out roles, being treated equally and with respect, a strong sense of purpose within roles, and consistently delivering high quality services. Colleagues also shared valuable feedback about what they appreciate most about working within the organisation. Highlights included professional and dedicated team members, a strong commitment to excellent service for clients, a supportive and inclusive environment, and alignment with our core values.

This survey was also a great opportunity to identify areas we can improve on. We understand that more work is needed to improve progression and development opportunities and are exploring ways to address this over the next year.

To support our goal of being a brilliant place to work, we have focused on fostering a workforce that embodies our values, and is supported to grow, succeed, and is empowered to drive positive change. With this in mind, we launched a **staff wellbeing group**, inviting colleagues from across the organisation to join and joined the **Leeds Mindful Employer Network**.

Colleagues who are passionate about workplace wellbeing joined the group, committing to the role of wellbeing champions. In this role, our wellbeing champions served as a direct link to the wellbeing group, offering a platform for colleagues to share their experiences and suggestions related to workplace wellbeing.

The group developed a **wellbeing survey** to identify organisational strengths, and areas for improvement. Insights from the survey, along with feedback gathered during 'tea and talk' events, highlighted key challenges and priorities for enhancing staff wellbeing.

This feedback shaped our draft staff mental health and wellbeing action plan, which provides a clear path forward, ensuring we continue to build a supportive workplace where staff thrive, and feel valued.

Managers have been participating in a **coaching programme**, delivered by a Coaching Psychologist, to enable them to build their capabilities to support their teams and develop a more consistent approach across the organisation.

Be fit for the future

There has been a focus across most of our existing contracts in this period to secure contract extensions, or new contractual arrangements under the Provider Selection Regime, as many contract periods were reaching their end. Most **contracts have now been secured for the medium term**, which will enable us to focus on improvement work across these services over the next period, and opportunities for growth.

**NORTHPOINT WELLBEING LIMITED
TRUSTEES' ANNUAL REPORT
(Including Directors' Report and Strategic Report)**

YEAR ENDED 30 SEPTEMBER 2024

Now in the second year of our new **website**, we've ensured that web pages are maintained, and content is regularly updated and refreshed. Our news page is now regularly updated with blogs and news articles focused on a range of topics, such as awareness days, events, opinion pieces, and organisational updates, so we are exploring how to increase readership of this key area.

We have formally launched both **therapy and meeting room hire** in Small Mill and will soon follow with rental opportunities in Commercial Street. Renting out our meeting and therapy rooms supports our strategic priorities, by ensuring our financial sustainability and thus enabling more people to experience good mental health support. EMERGE Leeds (a complex emotional needs service) already rents a dedicated space on a longer-term basis.

We have worked with our branding partner, ThreeTenSeven, to develop a new web page to promote our room booking offer, allowing visitors to browse our available rooms and enquire through an online form.

As part of our commitment to **social value** we have been able to offer space **free of charge** to some smaller third sector partners to provide valuable services, including Safe Zone.

We continue to promote the **development of the psychological professions workforce**, through supporting the CYP IAPT training programme in Calderdale, hosting recruit to train IAPT posts in Leeds and trainee Education Mental Health Practitioner (EMHP) roles in our Calderdale Mental Health Support Team.

We supported eight students in 2023-24 through our **scholarship fund** to support Black, Asian, and other people of colour (including people who may define as Arab, Kurdish or middle eastern) who wish to train to become a registered qualified therapeutic counsellor by taking the MA Integrative Counselling course, through Leeds Beckett University. Four first year students, and four second year students were in receipt of funding.

We will be accepting **student placements** on the Leeds Beckett course, delivering parent/carer counselling as part of our work in schools, as a free of charge additional offer that enables parents/carers to better support their children.

Services - adults

Leeds Mental Wellbeing Service (LMWS)

We've been delivering this service since November 2019, in partnership with Leeds Community Healthcare NHS Trust (LCH), Leeds and York Partnership Foundation Trust, Community Links, Touchstone, Leeds Homestart, and Women's Counselling. We are delighted to have received a two-year contract extension in this period, which has led to co-produced service development & improvement and cost improvement plans to ensure services are fit and secure for the future, and Northpoint is proud to be hosting a newly created role of Director of LMWS to drive forward these plans.

LMWS NHS Talking Therapies

This is part of a national initiative to enable greater access to talking therapies for those experiencing common mental health problems.

Northpoint's team includes Psychological Wellbeing Practitioners and High Intensity CBT Therapists, Helpful Conversations, and Employment Advisors who provide four new trainees and one qualified Psychological Wellbeing Practitioner and have created an additional Operations Manager-led team this year, and we've pleased to have successfully supported High Intensity CBT Therapists through their training, all of which have secured roles within LMWS.

We have developed a Couples Therapy for Depression offer, with two staff members now trained and qualified, and our Service Manager has streamlined the referral process for effective rollout. The Helpful Conversations team is now training other Northpoint adults frontline staff as part of their induction.

We have worked in partnership to improve joint recruitment processes and trainee recruitment, IAPT management, and performance, and to reduce waiting lists, as well as developing shared resources.

**NORTHPOINT WELLBEING LIMITED
TRUSTEES' ANNUAL REPORT
(Including Directors' Report and Strategic Report)**

YEAR ENDED 30 SEPTEMBER 2024

Patient feedback:

"My therapist adapted CBT to my learning disability. She allowed me time to figure things out and get perspective, as well as reflect on past experience and learning."

"The treatment she provided was eye opening and has made a big difference to my day-to-day life."

"She demonstrated an excellent understanding of my particular issues and opened up additional [SilverCloud] modules to provide me with the tools I needed to address them."

"Very helpful. It was over 30 years since my last foray into the job market, and whilst I had quite a lot of ideas on what I wanted to aim for and how, it was incredibly helpful to speak to someone [Employment Advisor] who could act as a sounding board, provide suggestions on constructing my CV and where to look for jobs (there was no digital searching when last I did it), and provide a lift, particularly at the start, when I was not long out of my previous employment and a bit down mentally."

LMWS Primary Care Mental Health (PCMH)

The PCMH partnership provides remote and face-to-face sessions to over 10,000 patients annually, supporting GP practices to manage their mental health needs.

PCMH has been at the forefront of the city-wide community mental health (CMH) Transformation plan, led by a vision to ensure that people access the right care at their earliest point of need. Mobilisation began with the launch of the first three pilot sites in March 2024.

Collaboration is at the heart of PCMH, working seamlessly with partners to provide people and communities with the personalised care they need. We continue to develop joint triage methods, strengthening connections with wider partners within the transformation model.

We have embedded the 'Helpful Conversations' approach into our service delivery, meaning that each patient will receive an initial helpful conversation within 15 days of referral.

Service user feedback in September 2024, showed that 83% of respondents rated their experience with the service as very good or good, 93% felt that staff listened to them and treated their concerns seriously, and 84% stated that they received the help that mattered to them, either all or most of the time.

Patient feedback:

"The whole experience was really helpful. What I particularly liked was how I got help, before I reached a non-functioning state; prevention is so much better, than having to 'cure' these kind of issues. Thanks so much, for that."

"My case worker was phenomenal, I really can't praise her enough. It's hard navigating NHS services and she was really helpful and supportive giving advice and contacting/following up with services. 10/10 absolute star - fingers crossed the next people I deal with are even half as helpful and lovely to talk to!"

"The people working there were very patient and took the time to reassure me and ensure that I understood what help was being offered and what could be provided."

Leeds Other Community Mental Health Services

Our team currently consists of 24 full-time equivalent staff members. We have developed and introduced Helpful Conversations training, initially rolling it out to new starters, and have trained staff to become facilitators of the programme. The client motivational interviewing techniques used provides a brief intervention, and an invaluable exploratory approach that ensures a more comprehensive understanding of the needs of any client prior to commencing an intervention, to ensure it is appropriate.

Brief Intervention Workers

Delivering brief psychologically informed interventions, on behalf of Leeds and York Partnership Trust to

**NORTHPOINT WELLBEING LIMITED
TRUSTEES' ANNUAL REPORT
(Including Directors' Report and Strategic Report)**

YEAR ENDED 30 SEPTEMBER 2024

those who have substantial and complex mental health needs, which cannot be met by LMWS PCMH, LMWS Talking Therapies or other community services.

Community Wellbeing Connectors (CWC)

Working in partnership as part of CMH Transformation, to support adults with ongoing and complex severe mental illness. Northpoint accept referrals from three Primary Care Networks (PCNs) in the south hub.

We were also commissioned by the ICB to recruit an additional Community Wellbeing Connector to support the service's growing demand.

The Community Wellbeing Connector service received 124 referrals, 96% of which were considered appropriate referrals.

To highlight our community-based services, we've also created a web page to showcase our offer, which currently includes our Community Wellbeing Connectors.

Mental Health Advisors within PCNs

Our brief-intervention mental health services, based in participating GP practices, are for adults experiencing mild to moderate mental health issues. Over the last year, we supported 5970 patients.

We have transitioned to a more efficient Single Point of Access triage and assessment system, in response to shifting demands and evolving needs of our patient population. This has improved GP capacity, and ensured that patients receive timely support, reducing duplicate referrals to services including Community Mental Health Services and Primary Care.

Northpoint was commissioned by the GP Confederation to provide two additional part-time Healthy Minds Practitioners to work across the Beeston, Middleton, and Hunslet PCNs, and have secured a five-year service level agreement with Leeds Student Medical Practice and The Light Surgery PCNs, presenting an opportunity for sustained partnership and growth.

Patient feedback:

"This service was perfect for me because I really needed someone to talk through my problems with me and listen. I enjoyed how many options were offered to me, such as coping strategies, workbooks, and treatment ideas. I felt really in control while making new decisions regarding next steps and treatment plans, but I was also encouraged to move out of my comfort zone, which really helped me in the end."

"My practitioner is really supportive and helpful. My referral was escalated quickly, and I felt listened to and have received good care from both the GP and mental health team."

"All good things from me too! I had to do an audit on care plans and I must say that X were excellent and I will be using one of hers as an example for some staff that are struggling with them. She is always caring and compassionate and she has been a massive asset to the team."

Leeds District 29

Our District 29 (D29) Democratic Therapeutic Community pilot project came to an end in June 2024. This trauma pilot programme, which debuted in June 2022, offered young people, aged 16 to 25, trauma-informed group support for those who had suffered multiple Adverse Childhood Experiences (ACEs) and developmental relational trauma, and addressing gaps in existing services for this vulnerable group.

During the project's two-year lifespan, D29 supported 164 young people, helping them to navigate their mental health challenges and build resilience. The wider impact on the health and care system cannot be underestimated, with initial figures indicating a 94% reduction in attendance at A&E in six months.

As the service ended, we asked our clients to complete a group evaluation questionnaire. The results revealed that:

- 94% of participants strongly agreed/agreed that they had the opportunity to help other group

**NORTHPOINT WELLBEING LIMITED
TRUSTEES' ANNUAL REPORT
(Including Directors' Report and Strategic Report)**

YEAR ENDED 30 SEPTEMBER 2024

members

- 82% strongly agreed/agreed that they can express their emotions
- 80% felt a sense of belonging and valued the community
- 91% felt responsible for their improvement
- 100% found the staff team helpful

Service user feedback:

"It's difficult to put into words both how much you have all helped me and how difficult it is to be leaving. You're all incredibly resilient, insightful, and kind people - you're all going to go far being who you are. I hope the rest of the group goes smoothly and that you all get to work through your individual difficulties."

"Thanks so much for everything over the past year. I can't quite pinpoint the ways in which District 29 has helped me, but what I do know is that things are a lot easier than they were 12 months ago. Thanks for providing the space to talk and an environment that is supportive and nurturing yet challenging when necessary."

Leeds counselling for parents of under 5s in Community Centres

Unfortunately, the Children's Centre Counselling Service (CCCS), came to an end in March 2024 as Leeds City Council, facing an unprecedented financial situation, had to cut funding.

The council has communicated that the decision they have taken has been extremely difficult, and that they value and acknowledge the positive impact and outcomes that our service has achieved for families.

Counsellors in our longest-running service have worked with hundreds of parents, carers, and families since its inception in 2004. The service was developed in response to a need to maximise parent and carer emotional health and wellbeing, enabling them to support and parent in the best possible way.

Working across some of the most deprived areas in Leeds, the service supported vulnerable families to ensure children were given the best start in life.

CCCS had a significant shift during the pandemic, with many of its appointments moving to a virtual space. This had a positive response from clients, giving those the opportunity to attend appointments without the barriers of childcare, travel arrangements and limited time.

All our counsellors had a significant impact on parents and carers in need, giving them space to feel heard, accepted and supported. We're proud to have received positive feedback throughout the years, with 96% of clients feeling that their children had benefited as a result of the counselling, and 100% of clients saying they'd recommend the service to other people. Our team also helped clients improve their self-care skills and confidence as a parent, empowering them to make changes and gain more perspective.

We know this service will be missed by many – we are incredibly proud of all the hard work and commitment given by our wonderful team. We are also grateful to all parents, carers, and families we have worked with over the years.

Leeds City Council plans to work with local authority officers to understand the impact of the service termination, ensuring that CYPF are signposted to alternative services, help and support.

Services – children and young people

Yorkshire school services

We were commissioned under the NHS England Social and Emotional Mental Health Cluster-Based Support, also known as MindMate Wellbeing, to provide therapeutic support to pupils and parents across 19 school clusters in Leeds, as well as the Leeds Specialist Inclusive Learning Centre (SILC) cluster.

Additionally, we are commissioned by four other Leeds and Bradford school provisions to offer in-house school therapy services, as well as eight Harrogate Red Kite Academy schools to provide a school therapist as part of a cluster-based offer.

NORTHPOINT WELLBEING LIMITED
TRUSTEES' ANNUAL REPORT
(Including Directors' Report and Strategic Report)

YEAR ENDED 30 SEPTEMBER 2024

Our 51 therapists and practitioners work in schools focuses on delivering brief, evidence-based therapeutic interventions to pupils aged 5-19 (and their parents/carers) whose mental health and emotional wellbeing challenges have impacted their behaviour, attendance, and academic performance at school. These therapies primarily take place on school premises, addressing a range of issues including anxiety, low mood, bereavement family breakdown, past abuse, anger management problems, and difficulties at school. We also provide extended assessments and consultations for families when there is uncertainty about which service would best support their children.

The support we provide encompasses a range of therapeutic interventions, including direct therapy sessions, digital CBT guided self-help programmes, and consultation sessions attended by staff, parents, and professionals to help support children, young people and families (CYPF).

We received 3,368 referrals into the service this year – an 11% increase on last year, demonstrating how demand continues to grow rapidly. The launch of our SilverCloud digital offer has reduced wait times by 50% since 2021/22. The average wait time has remained consistent at 7 weeks over the past 2 years, with 40% of clients waiting less than one week.

This academic year, we processed and discharged 3,299 referrals. We provided 12,614 therapeutic sessions, 3,885 SilverCloud reviews, 51 single sessions, 269 group sessions, and 2,407 consultations. Our Did Not Attend rate remained low at 5%.

Our outcome measures remain positive, with clients reporting on average a 4-point improvement on the Strengths and Difficulties Questionnaire (SDQ) scale. 80% of clients showed an improved score on ending treatment, while 95% of clients rate our SilverCloud programme satisfaction survey at agree or strongly agree.

Partnership collaboration means we can support families in a multi-agency way, with an integrated approach which ensures families are receiving the right support at the right time.

In York, we've built a strong partnership with local charity, Big Futures Foundation (BFF), to provide counselling support to CYPF from our partner primary schools. This collaboration has since expanded to offer continued support to children transitioning to two feeder secondary schools, creating a seamless pathway for ongoing care.

In Doncaster, BFF is commissioned by a high school to deliver SilverCloud digital CBT guided self-help programmes to young people and parents. This successful initiative is planned to continue, further extending our reach and impact in supporting mental health and wellbeing for both students and their families.

We are currently commissioned by LCH to provide mental health triage workers and neurodevelopmental triage workers within the Leeds MindMate Single Point of Access (SPA). This contract is set to run until March 2025, but we are hopeful that these roles will continue.

The MindMate Wellbeing Service is undergoing a review, and we anticipate a direct award until August 2026 while this process is completed.

Feedback:

Child: *"It's fun and it helped me."*

Young person: Rated the service 8/10 and commented that they *"liked having someone to talk to that is not a family or teacher"*.

School: *"We have really seen a positive difference, their attendance has improved and they seem much happier."*

Calderdale Open Minds (CAMHS)

The multi-delivery partner service is commissioned by the Calderdale Cares Partnership and includes Northpoint's First Point of Contact (FPoC), a central access point for mental health and neurodevelopmental referrals for CYPF, and our 'Getting Help' team, offering short-term, evidence-based interventions to CYPF.

NORTHPOINT WELLBEING LIMITED
TRUSTEES' ANNUAL REPORT
(Including Directors' Report and Strategic Report)

YEAR ENDED 30 SEPTEMBER 2024

We have well-developed partnerships with South West Yorkshire NHS Partnership Foundation Trust (SWYFT), the local authority Early Help Team, and school nursing and health visiting team, providing a more joined-up approach for families, meaning they do not have to repeat their, often traumatic, stories.

We also work as Lead Provider alongside three Voluntary, Community and Social Enterprises (VCSEs) partners, which has strengthened relationships and referral pathways.

Our new office premises in Halifax has enabled us to host professionals from various partner agencies, leading to a greater understanding of service criteria and pathways.

We reviewed our FPoC delivery model and remodelled the team to better accommodate the growing demand and changing needs of the community. We've also made some significant digital innovations, including the transformation of our e-referral forms. This has yielded some substantial outcomes, including the reduction of inappropriate referrals and wait times, improved team capacity, and streamlined workflows to enable quicker, more accurate triage.

Our team now consists of 16.5 full-time equivalent staff, encompassing clinical support, triage, and outreach roles, along with administrative, data, and management colleagues. We have introduced new roles by appointing qualified and experienced clinicians with specialised expertise in neurodevelopmental presentations.

We received over 4,000 referrals in 2024, supporting more than 1,000 CYPF. Neurodevelopmental referral processing times have been reduced from 8 days to 3, while inappropriate mental health referrals have dropped by 73%, ensuring CYPF receive the right support at the right time. In addition, 70% of neurodevelopmental referral packs are now sent within one day, compared to previous waits of up to 40 days.

Despite the growing volume and complexity of cases, we have provided timely in-person and digital support to those referred to the service. In December 2022, 53 mental health referrals were processed in two weeks, increasing to 100 by December 2024.

Feedback:

"Thank you for all your hard work with this young person. We feel you have gone above and beyond to secure the best outcome for everyone." (School staff)

"I would like to thank you for everything you did supporting my child through a very difficult period in her life. She now seems a lot more relaxed and happier, and is currently getting ready to perform in her first school play. I can't wait to see her in action on Friday. I am so proud of how far she has come in less than a year." (Parent)

"I came here with really low self-esteem, and very bad self-harming habits. I'm leaving with a very positive impact on myself and helpful coping strategies." (Young person)

Calderdale Mental Health Support Team (MHST)

Our MHST recruits and trains individuals who are new to the mental health field to become Education Mental Health Practitioners (EMHPs). EMHPs deliver evidence-based emotional health interventions in education settings, as well as providing training and support for education staff to develop their whole-setting approach to emotional health and inclusion.

We have established referral pathways with partner agencies, allowing schools to link students to specialist services such as the Noah's Ark Therapeutic Intervention in Schools programme.

The team currently includes 12 EMHPs, along with clinicians, supervisors, senior EMHPs, senior clinical staff, administrators, and managers. Two qualified EMHPs have advanced within the service to become senior EMHPs, providing opportunities for further training and career growth. Four new trainees will be recruited to start in 2025, with plans to expand the team further by adding more management and clinical positions.

NORTHPOINT WELLBEING LIMITED
TRUSTEES' ANNUAL REPORT
(Including Directors' Report and Strategic Report)

YEAR ENDED 30 SEPTEMBER 2024

We have provided one-to-one interventions to 641 children and young people and supported 49 settings to develop a whole-school approach via over 12,000 interactions, including workshops, school assemblies, parent/carer drop-ins, and training for school staff. We have also provided a further 3,700 signposting and advice interactions.

Funding has been secured to expand the MHST further in 2025, enabling us to support more schools. This expansion presents a key opportunity to integrate the MHST referral pathway with the First Point of Contact for mental health referrals, resulting in enhanced collaboration, streamlined processes and reduced duplication.

Feedback:

"I felt as if I was understood at all times, regardless of my feelings on the day or in the past. I liked having a safe place to talk to someone I trust. I feel valued, and that the care I have received has been overly beneficial." (CYP)

"I got the help I needed and I was pushed to achieve my goals to feel better and it shows me I can achieve what I put my mind to." (CYP)

"I liked how the staff training we received was interactive, and explained the differences between worries and anxiety so we can ensure students access the right support." (School staff)

Acknowledgement to staff

Our people are at the heart of our organisation and it is their commitment and dedication that enables the provision of quality services

The Trustees wish to acknowledge this and extend their thanks and gratitude for their efforts and hard work over the period.

FINANCIAL REVIEW

The charity was able to produce a surplus of £814,353 in the year, through the prudent management of resources, and the development of new services and income streams to replace expiring funding streams.

In the current year management have continued to perform an exercise to review and reconcile unused paid in advance balances. This year's surplus includes the release of £746,171 from unused historic funds. There has also been a significant reduction in Deferred Income Creditors due to the drawdown of £2,639,134 of funds held on behalf on the LMWS consortium.

Principal funding sources

The charity's principal funding source during the period was income from commissioned services.

The Trustees wish to express their gratitude to those individuals and bodies who contributed to extending Northpoint's services. During the year, contract funding was received from Leeds and Calderdale Clinical Commissioning Groups now part of the NHS West Yorkshire Integrated Care Board, Leeds City Council, Calderdale Council and several Leeds school "clusters". We also accept donations from private individuals when offered.

Reserves and Investments policy

Northpoint's policy on the required level of reserves is agreed annually by the Board, as an integral part of the organisation's planning, budget and forecast cycle.

The Trustees' policy takes into account:

- Planned activity levels and risks associated with each stream of income and expenditure
- Organisational overhead commitments
- Organisational liquidity requirements
- Resources necessary to finance or develop new service opportunities

The charity maintains reserves such that there are sufficient finances available to support the organisation's basic infrastructure in the event of an unforeseen cessation or significant decline in its funding. The level of

NORTHPOINT WELLBEING LIMITED
TRUSTEES' ANNUAL REPORT
(Including Directors' Report and Strategic Report)

YEAR ENDED 30 SEPTEMBER 2024

reserves held is such that it would allow sufficient time for the charity to find alternative sources of funding for the activities affected, or to wind up those activities in an appropriate timescale making all necessary redundancy and termination payments.

At 30 September 2024, the charity holds £3,318,565 in reserves, which is approximately 3.1 months of budgeted expenditure for the coming year.

The charity's reserves are intended to be used in the event a sudden cessation of contract income, or similar, results in a major shortfall of funds, or for funding new service developments. As such, these funds are not suitable for long-term investment, and the Board of Trustees holds them as cash deposits.

The Trustees are mindful of both our ability and social responsibility to invest any free cash balances in suitable short or medium-term investments, the return from which will support our charitable aim of preserving and protecting good health. At the same time, the Trustees aspire to use the cash balances to ensure the growing organisation's infrastructure is adequately supported and gaps in service provision are addressed where feasible. The Trustees, in conjunction with the Investment Sub-Committee, work with an independent investment advisor to ensure investment providers deliver the best return on their deposits while maintaining a suitable degree of access to the funds. Invested amounts are limited to only free cash balances and performance reports from providers are monitored by the Investment Sub-Committee.

Plans for the future

In the coming year, Northpoint plans to continue its activities, and to seek opportunities to play a part in the **improvement of community mental health services** for adults and children in our current areas of operation.

The financial landscape continues to provide challenge, with pressures on public sector spending affecting potential income, combined with the ongoing cost of living crisis and the employers' National Insurance rise. We are confident in our plans to **strengthen our existing partnerships**, within the local mental health system and with digital innovators, to provide greater opportunities to grow our existing services and bid for relevant service delivery contracts in the wider Yorkshire region.

There will be a focus on **measuring impact** and **delivering improvements** across services, to provide the best experience of mental health services, and demonstrate our quality and value as a provider to enable longer term contracting.

Having reached the **halfway point in our 2023-26 strategy** we will follow our revised work plan, whilst planning key milestones for 2025 to explore our opportunities to innovate and set our next strategic objectives.

We will undertake a further **benchmarking** exercise in Spring 2025 with the **Charity Excellence Framework** to monitor progress and the impact of our organisational strategy.

Northpoint will remain **committed to providing high quality interventions** for all our clients, supported by strong clinical practice, good training and supervision of staff, and robust management structures, to fulfil our charitable objects and strategic aims.

**NORTHPOINT WELLBEING LIMITED
TRUSTEES' ANNUAL REPORT
(Including Directors' Report and Strategic Report)**

YEAR ENDED 30 SEPTEMBER 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a company limited by guarantee, incorporated on 19 June 1996, and registered as a charity on 9 September 1996. The company was established under a Memorandum of Association, which details the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are obliged to contribute an amount not exceeding £10.

Recruitment and appointment of Trustees

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

Clinical and business skills are both well represented on the Board of Trustees. Where particular skills are identified as being necessary, individuals are approached to offer themselves for election to the Board.

Trustee induction and training

New Trustees are invited to meet the Chair and the Chief Executive Officer of the charity to familiarise themselves with its work and the context within which it operates. New Trustees are made aware of the obligations of Board members, the charity's future plans and objectives, and the current financial position as set out in the latest published accounts. In addition, they are supplied with the relevant publications from the Charity Commission and a copy of the company's Memorandum and Articles.

Organisational structure

Northpoint Wellbeing Limited's Board of Trustees meets at least quarterly and is responsible for the governance of the charity and overseeing its strategic direction. At present, the Board has nine members from different professional backgrounds:

- an NHS programme manager and pharmacist
- a consultant therapeutic counsellor, supervisor, trainer and retired University of Leeds lecturer
- a chartered accountant and finance director
- a senior civil servant
- a people and culture director
- a retired NHS senior manager
- a National Clinical Quality Lead at NHS England
- a qualified accountant in risk management and internal audit

The Board has implemented the practice of a three-yearly rotation of Chair, with a new Chair usually taking over at the close of the relevant Annual General Meeting.

A scheme of delegation is in place. The Chief Executive Officer, supported by management colleagues, is responsible for ensuring the charity delivers and performs in line with its objectives and is adequately financed in a sustainable manner. The Chief Executive Officer is in regular communication with the Chair of the Board of Trustees as events warrant.

Pay policy for senior staff

The Trustees consider the Board of Trustees (who are the Trust's Directors for the purposes of company law), and the senior management team to be the key management personnel of the charity in charge of directing, controlling, running and operating the Trust on a day-to-day basis. All Trustees give their time freely and no Trustee received remuneration in the year. Details of Trustees' expenses and related party transactions are disclosed in notes 8 and 22 to the accounts.

The Trustees are responsible for setting pay scales, in conjunction with the Remuneration Sub-Committee, and pay bands are set in reference to market rates. The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings.

NORTHPOINT WELLBEING LIMITED
TRUSTEES' ANNUAL REPORT
(Including Directors' Report and Strategic Report)

YEAR ENDED 30 SEPTEMBER 2024

Accreditation

Northpoint is an accredited service (number 100814) of the British Association for Counselling and Psychotherapy (BACP). As such, selected policies and procedures are audited annually in order to maintain this status, with a full audit every five years.

Major risks

The charity's risk management register is consistent with Charity Commission guidance and covers the key areas:

- governance risk
- financial risk
- operational risk
- legal and regulatory compliance
- external risk

The risk register is reviewed regularly as part of the Board cycle, along with an Operations and Compliance report which gives additional information to support Trustees' understanding of the register. Trustees are thereby assured appropriate systems and procedures are in place to mitigate risk as far as is possible.

FINANCIAL INSTRUMENTS

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also Directors of Northpoint Wellbeing Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report (including the Directors' Report and Strategic 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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 2019 (FRS 102);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to the auditors

We, the Directors of the company who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware, that:

- there is no relevant audit information of which the company's auditors are unaware; and
- we have taken all the steps that we ought to have taken as Directors in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

**NORTHPOINT WELLBEING LIMITED
TRUSTEES' ANNUAL REPORT
(Including Directors' Report and Strategic Report)**

YEAR ENDED 30 SEPTEMBER 2024

In approving the Trustees' Annual Report, we also approve the Strategic Report included therein, in our capacity as company directors.

On behalf of the board



F Grossick
Chair

Date:.....

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHPOINT WELLBEING LIMITED

YEAR ENDED 30 SEPTEMBER 2024

Opinion

We have audited the financial statements of Northpoint Wellbeing Limited (the 'charitable company') for the year ended 30 September 2024 which comprise the Statement of Financial Activities (Incorporating Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows 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 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 September 2024, 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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 original financial statements were 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.

It is not possible to predict with certainty the potential impact of future developments in both the charitable company's trading environment or in the broader economy. Because of this, the above statements should not be interpreted as a guarantee that the charitable company will continue to operate as a going concern.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHPOINT WELLBEING LIMITED

YEAR ENDED 30 SEPTEMBER 2024

Other information

The other information comprises the information included in the Trustees' Annual Report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the Trustees' 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.

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' Annual 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 Strategic Report and the Directors' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report and the Directors' 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 11, the Trustees (who are also the Directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHPOINT WELLBEING LIMITED

YEAR ENDED 30 SEPTEMBER 2024

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

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

The objectives of our audit, in respect of 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 sector experience, and through discussion with the management (as required by auditing standards), and discussed with 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, Charities SORP 2019, Accounts Direction 2022 to 2023, the Charities Act 2011 and the Companies Act 2006), the relevant tax compliance regulations in the UK, health and safety and employment law;
- We considered the nature of the sector, the control environment and operational performance;
- 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.

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 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 material 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 all non-compliance with laws and regulations.

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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHPOINT WELLBEING LIMITED

YEAR ENDED 30 SEPTEMBER 2024

Use of this 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.

Mark Hunter FCA (Senior Statutory Auditor)
For and on behalf of TC Group Statutory Auditor

6 Queen Street
Leeds
LS1 2TW

Date:.....

NORTHPOINT WELLBEING LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 30 SEPTEMBER 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
INCOME FROM:					
Charitable activities	2	10,825,650	1,251,894	12,077,544	10,265,478
Investments	3	132,859	-	132,859	83,170
Total income		10,958,509	1,251,894	12,210,403	10,348,648
EXPENDITURE ON:					
Charitable activities	4	(10,264,853)	(1,251,894)	(11,516,747)	(10,472,188)
Total expenditure		(10,264,853)	(1,251,894)	(11,516,747)	(10,472,188)
Net gains on investments	5	120,697	-	120,697	32,631
Net income		814,353	-	814,353	(90,909)
Transfers between funds		-	-	-	-
Net movement in funds	17	814,353	-	814,353	(90,909)
Reconciliation of funds:					
Total funds brought forward	17	2,504,212	-	2,504,212	2,595,121
Total funds carried forward	17	3,318,565	-	3,318,565	2,504,212

All income and expenditure derive from continuing activities.

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

**NORTHPOINT WELLBEING LIMITED
BALANCE SHEET**

AS AT 30 SEPTEMBER 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	10	884,336	322,048
Investments	11	1,120,707	10
		<u>2,005,043</u>	<u>322,058</u>
Current assets			
Debtors	12	1,738,874	3,084,284
Investments	13	-	782,058
Cash at bank and in hand		2,801,774	5,229,176
		<u>4,540,648</u>	<u>9,095,518</u>
Creditors: amounts falling due within one year	14	(3,227,126)	(6,769,094)
Net current assets		<u>1,313,522</u>	<u>2,326,424</u>
Total assets less current liabilities		<u>3,318,565</u>	<u>2,648,482</u>
Provisions for liabilities		-	(144,270)
Net assets		<u>3,318,565</u>	<u>2,504,212</u>
Charity Funds			
Restricted funds	17	-	-
Unrestricted funds	17	3,318,565	2,504,212
		<u>3,318,565</u>	<u>2,504,212</u>
Total charity funds	17	<u>3,318,565</u>	<u>2,504,212</u>

The financial statements were approved and authorised for issue by the Board on 24th February 2025

Signed on behalf of the Board of Trustees



F Grossick
Chair

The notes on pages 26 to 37 form part of these financial statements.

Company registration number: 03216262

NORTHPOINT WELLBEING LIMITED
STATEMENT OF CASH FLOWS

YEAR ENDED 30 SEPTEMBER 2024

	Note	2024 £	2023 £
Cash flow from operating activities	20	(1,565,334)	275,222
Interest paid		-	-
Net cash flow from operating activities		(1,565,334)	275,222
Cash flow from investing activities			
Payments to acquire tangible fixed assets		(785,740)	(315,392)
Interest received		132,859	83,170
Cash paid to acquire investments		(1,000,000)	-
Proceeds from sale of investments		790,813	
Net cash flow used in investing activities		(862,068)	(232,222)
Net increase in cash and cash equivalents		(2,427,402)	43,000
Cash and cash equivalents at start of period		5,229,176	5,186,176
Cash and cash equivalents at end of period		2,801,774	5,229,176
Cash and cash equivalents consists of:			
Cash at bank and in hand		2,801,774	5,229,176
Cash and cash equivalents at 30 September		2,801,774	5,229,176

NORTHPOINT WELLBEING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2024

1 Summary of significant accounting policies

(a) General information and basis of preparation

Northpoint Wellbeing Limited is a registered charity and a company limited by guarantee incorporated in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are set out in the Trustees Annual Report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared under the historical cost convention. The financial statements are presented in sterling, which is the functional currency of the charity, and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Going concern

The Trustees assess whether the use of the going concern assumption is appropriate and whether there are any material uncertainties or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees make this assessment in respect of a period of one year from the date of approval of the financial statements. The accounts have been prepared on the basis that the charity is a going concern.

(c) Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of any designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(d) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2024

(d) Income recognition (continued)

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Income from contracts for the supply of services is recognised with the delivery of the contracted service when: the stage of the completion, the costs incurred in delivering the service and the costs to complete the requirements of the contract can all be measured reliably.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

(e) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Expenditure on charitable activities includes the direct costs incurred on the provision of services to the charitable company's beneficiaries.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

(f) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads have been allocated entirely to Adult services, as the Young People's services are remote and mobile based, and other overheads have been allocated to each category of charitable expenditure on the basis of staff utilisation.

The analysis of these costs is included in note 4.

(g) Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Improvements to leasehold property	20% straight line
Fixtures, fittings and equipment	20% straight line
Computer equipment	33% straight line

**NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS**

YEAR ENDED 30 SEPTEMBER 2024

(h) Investments

Fixed asset investments represent investments in subsidiaries and are measured at cost less impairment.

Current asset investments represent cash equivalents invested in managed funds. These amounts are held for investment purposes rather than to meet short-term cash commitments as they fall due. Current asset investments are initially recorded at cost and subsequently measured at fair value at each reporting date.

(i) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

(j) Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

(k) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(l) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening the deposit or similar account.

(m) Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

(n) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(o) Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

(p) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2024

(q) Judgements and key sources of estimation uncertainty

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

Measurement of contract income

Certain contracts for the supply of services cover a period spanning the financial reporting date. Income recognition is reviewed on a contract-by-contract basis and an estimate of the value of services provided as a proportion of the total contract value is made at each reporting date. Where income is received in advance of entitlement, the income is deferred. The carrying value of deferred income is detailed in note 14.

Useful economic lives of tangible fixed assets

The annual depreciation charge for tangible fixed assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually.

They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets.

The carrying value of tangible fixed assets is detailed in note 10 and the useful economic life of each category of fixed asset is set out in the accounting policies, under "Tangible fixed assets", above.

2 Income from charitable activities

	2024	2023
	£	£
Adult	6,995,950	5,662,986
Young Person	5,081,594	4,602,492
	<u>12,077,544</u>	<u>10,265,478</u>

Income from charitable activities was £12,077,544 (2023 - £10,265,478) of which £1,251,894 (2023 - £1,336,939) was attributable to restricted and £10,825,650 (2023 - £8,928,539) was attributable to unrestricted funds.

3 Income from investments

	2024	2023
	£	£
Interest – deposits	132,859	83,170
	<u>132,859</u>	<u>83,170</u>

All income from investments was attributable to unrestricted funds.

NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2024

4 Analysis of charitable expenditure

	Adult £	Young Person £	2024 £	2023 £
Direct expenditure	5,329,183	4,553,534	9,882,717	9,475,717
Support costs (full analysis below)	1,052,565	581,465	1,634,030	996,471
	6,381,748	5,134,999	11,516,747	10,472,188

£1,251,894 (2023 - £1,336,939) of the above costs were attributable to restricted funds. £10,264,853 (2023 - £9,135,249) of the above costs were attributable to unrestricted funds.

Analysis of support costs

	Adult £	Young Person £	2024 £	2023 £
Staff costs	582,333	384,733	967,066	587,665
Premises costs	180,365	-	180,365	66,943
Professional fees	35,476	20,957	56,433	117,014
Office costs	235,846	157,230	393,076	182,213
	1,034,020	562,920	1,596,940	953,835
<i>Governance costs:</i>				
Staff costs	10,469	10,469	20,938	19,940
Audit	7,200	7,200	14,400	12,000
Professional fees	876	876	1,752	10,696
	18,545	18,545	37,090	42,636
Total support costs	1,052,565	581,465	1,634,030	996,471

NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2024

5 Gains/(losses) on investment assets

An unrealised gain of £120,697 (2023 – gain of £32,631) was recorded on the current asset investment managed fund (note 13).

All income from investments was attributable to unrestricted funds.

6 Net income for the year

Net income is stated after charging / (crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	223,452	83,746
Operating lease rentals	182,718	30,116
	<u>182,718</u>	<u>30,116</u>

7 Auditor's remuneration

The auditor's remuneration amounts to an audit fee of £14,400 (2023 - £12,000).

8 Trustees' and key management personnel remuneration and expenses

No Trustees during the year received remuneration (2023 - £Nil).

During the period ended 30 September 204, travel and subsistence expenses totalling £530 (2023- £Nil) were reimbursed or paid directly to two trustees (2023 – None)

The total amount of employee benefits (including employer pension contributions) received by key management personnel is £465,963 (2023 - £539,717). The Trust considers its key management personnel to comprise of the Trustees and the Senior Management Team.

9 Staff costs and employee benefits

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

	2024	2023
	Number	Number
Administrative staff	18	15
Direct service staff	239	234
	<u>257</u>	<u>249</u>

The total staff costs and employee's benefits was as follows:

	2024	2023
	£	£
Wages and salaries	8,102,936	7,594,501
Social security	775,913	731,909
Defined contribution pension costs	353,661	333,699
	<u>9,232,510</u>	<u>8,660,109</u>

Five employees received total employee benefits (excluding employer pension costs) of more than £60,000 (2023 - 1).

NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2024

10 Tangible fixed assets

	Fixtures, fittings & equipment £	Leasehold improvements £	Total £
Cost or valuation:			
At 1 October 2023	637,467	53,706	691,173
Additions	785,740	-	785,740
Disposals	(159,948)	(53,706)	(213,654)
	<u>1,263,259</u>	<u>-</u>	<u>1,263,259</u>
Depreciation:			
At 1 October 2023	315,419	53,706	369,125
Charge for the year	223,452	-	223,452
Eliminated on disposals	(159,948)	(53,706)	(213,654)
	<u>378,923</u>	<u>-</u>	<u>378,923</u>
Net book value:			
At 30 September 2024	<u>884,336</u>	<u>-</u>	<u>884,336</u>
At 30 September 2023	<u>322,048</u>	<u>-</u>	<u>322,048</u>

11 Fixed asset investments

Investments held by the Charity in the prior year amounted to £10 being a 100% investment in the subsidiary Leeds Counselling Limited at cost. The company is incorporated in England and has remained dormant since incorporation. Investments totalling £1,120,697 relate to amounts invested in a managed fund in the period. These amounts are intended for long-term holding, and are accordingly classified as fixed asset investments.

Total fixed asset investment movement in the year:

	2024 £	2023 £
Market value brought forward	10	10
Add: additions to investments at cost	1,000,000	-
Add: net (loss)/ gain on revaluation	120,697	-
	<u>1,120,707</u>	<u>10</u>

12 Debtors

	2024 £	2023 £
Trade debtors	1,517,827	2,946,749
Other debtors	3,946	-
Prepayments and accrued income	217,101	137,535
	<u>1,738,874</u>	<u>3,084,284</u>

NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2024

13 Current asset investments

Current asset investments amounting to £782,058 were sold during the year. These funds related to amounts invested in a managed fund in the period, which were accessible on demand and had always been intended for disposal after one year.

Total current asset investment movement in the year:

	2024 £	2023 £
Market value brought forward	782,058	749,427
Add: additions to investments at cost	-	-
Less: sales of investments	(790,813)	
Add: net (loss)/ gain on revaluation	8,755	32,631
	<u>-</u>	<u>782,058</u>

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	321,272	210,996
Other tax and social security	174,935	183,856
Other creditors	58,407	140
Accruals and deferred income	2,672,512	6,374,102
	<u>3,227,126</u>	<u>6,769,094</u>

Deferred income

	2024 £	2023 £
Amounts brought forward	6,222,962	4,642,705
Additions during the year	1,966,361	4,211,482
Amounts released to income	(5,751,820)	(2,631,225)
Deferred income as at 30 September 2024	<u>2,437,503</u>	<u>6,222,962</u>

Income has been deferred where it has been received in advance of the provision of services.

15 Provisions for liabilities

	2024 £	2023 £
Operating lease rentals	<u>-</u>	<u>144,270</u>

**NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS**

YEAR ENDED 30 SEPTEMBER 2024

16 Leases

Operating leases - lessee

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2024	2023
	£	£
Not later than one year	195,636	24,366
Later than one and not later than five years	1,180,300	18,591
Later than five years	767,195	-
	<u>2,143,131</u>	<u>42,957</u>

Operating leases - lessor

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2024	2023
	£	£
Not later than one year	-	10,079
Later than one and not later than five years	-	-
	<u>-</u>	<u>10,079</u>

17 Fund reconciliation

Unrestricted funds

	Balance at 1 October 2023 £	Income £	Expenditure £	Gains, losses & Transfers £	Balance at 30 September 2024 £
General funds	2,504,212	10,958,509	(10,264,853)	120,697	3,318,565
	<u>2,504,212</u>	<u>10,958,509</u>	<u>(10,264,853)</u>	<u>120,697</u>	<u>3,318,565</u>

Restricted funds

	Balance at 1 October 2023 £	Income £	Expenditure £	Gains, losses & Transfers £	Balance at 30 September 2024 £
Supporting Emotional Health and Wellbeing	-	24,276	(24,276)	-	-
Mental Health Support Teams	-	1,136,405	(1,136,405)	-	-
Transition Support	-	-	-	-	-
Trauma pilot	-	91,213	(91,213)	-	-
	<u>-</u>	<u>1,251,894</u>	<u>(1,251,894)</u>	<u>-</u>	<u>-</u>

Total funds	<u>2,504,212</u>	<u>10,958,509</u>	<u>(10,264,966)</u>	<u>120,697</u>	<u>3,318,452</u>
--------------------	-------------------------	--------------------------	----------------------------	-----------------------	-------------------------

**NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS**

YEAR ENDED 30 SEPTEMBER 2024

17 Fund reconciliation (continued)

Comparative information in respect of the preceding period is as follows:

Unrestricted funds

	Balance at 1 October 2022	Income	Expenditure	Gains, losses & Transfers	Balance at 30 September 2023
	£	£	£	£	£
General funds	2,595,121	9,011,709	(9,135,249)	32,631	2,504,212
	2,595,121	9,011,709	(9,135,249)	32,631	2,504,212

Restricted funds

	Balance at 1 October 2022	Income	Expenditure	Gains, losses & Transfers	Balance at 30 September 2023
	£	£	£	£	£
Supporting Emotional Health and Wellbeing	-	48,552	(48,552)	-	-
Mental Health Support Teams	-	1,119,342	(1,119,342)	-	-
Transition Support	-	-	-	-	-
Trauma pilot	-	169,045	(169,045)	-	-
	-	1,336,939	(1,336,939)	-	-

Total funds	2,595,121	10,348,648	(10,472,188)	32,631	2,504,212
--------------------	------------------	-------------------	---------------------	---------------	------------------

a) Unrestricted funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

b) Restricted funds

IAPT Direct Access

This project was funded to support initiatives to allow more IAPT patients to access treatment directly, without the need for a full screening assessment.

IAPT Waiting List Initiatives 1, 2 and 3

Funding was secured for these initiatives to reduce the number of IAPT patients waiting for treatment.

NREC Investments

This funding was secured to invest in non-recurring support staff roles within the IAPT infrastructure.

NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2024

17 Fund reconciliation (continued)

Newly Qualified Posts

This project was funded to add more qualified staff to the IAPT service delivery team.

Trainee Salaries

This project was funded to recruit and train additional IAPT service delivery staff.

Supporting Emotional Health and Wellbeing

This project was funded by Calderdale Council and Calderdale Youth Justice Service to provide specialist mental health outreach to vulnerable children and young people who struggle to engage with CAMHS.

Transition Support

This project was funded to provide support to staff/parents/students in managing the emotional impact of transition to secondary school.

Trauma pilot

This project is to deliver services for young people experiencing mental health difficulties due to past trauma.

18 Analysis of net assets between funds

Fund balances at 30 September 2024 are represented by:

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	884,346	-	884,346
Cash at bank and in hand	2,753,420	48,354	2,801,774
Other current assets	2,859,571	-	2,859,571
Other current liabilities	(3,178,772)	(48,354)	(3,227,126)
Total	3,318,565	-	3,318,565

Comparative information in respect of the preceding period is as follows:

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	322,058	-	322,058
Cash at bank and in hand	2,566,511	2,662,665	5,229,176
Other current assets	3,866,342	-	3,866,342
Other current liabilities	(4,250,699)	(2,662,665)	(6,913,365)
Total	2,504,212	-	2,504,212

19 Capital commitments

	2024 £'000	2023 £'000
Contracted for, but not provided in the financial statements	-	634,584

NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2024

20 Reconciliation of net income to net cash flow from operating activities

	2024	2023
	£	£
Net income for year	814,353	(90,909)
Interest receivable	(132,859)	(83,170)
Depreciation and impairment of tangible fixed assets	223,452	83,756
Decrease/(increase) in debtors	1,345,410	(1,312,336)
(Decrease)/increase in creditors	(3,686,238)	1,710,512
Decrease in provisions	-	-
Unrealised gain on investments	(129,452)	(32,631)
	<u>(1,565,334)</u>	<u>275,222</u>

21 Pensions and other post-retirement benefits

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £353,661 (2023 - £333,689). At the year-end contributions of £Nil (2023 - £Nil) were outstanding.

22 Related party transactions

No related party transactions took place during the reporting period.

23 Financial instruments

The carrying amounts of the charity's financial instruments are as follows:

	2024	2023
	£	£
<i>Financial assets</i>		
Debt instruments measured at amortised cost:		
- Trade debtors (note 12)	1,517,827	2,946,749
- Accrued income	-	-
	<u>1,517,827</u>	<u>2,946,749</u>
Equity instruments measured at fair value		
- Fixed asset investments (note 13)	1,120,697	782,058
	<u>1,120,697</u>	<u>782,058</u>
<i>Financial liabilities</i>		
Measured at amortised cost		
- Trade creditors (note 14)	321,272	210,996
- Other creditors (note 14)	58,407	140
- Accruals (note 14)	235,009	295,411
	<u>614,688</u>	<u>506,547</u>

The total interest income and interest expense for financial assets and financial liabilities that are not measured at fair value was £132,859 (2023 - £83,170).