



For better
mental health

Scarborough, Whitby and Ryedale Mind
(A Company limited by guarantee)

Financial Statements
for the year ended

31 March 2011

Company number: 07027702

Coulsons

Chartered Accountants
*Two Belgrave Crescent
Scarborough*

 **UK200Group**
independent quality assured professionals

Scarborough, Whitby and Ryedale Mind
(A company limited by guarantee)

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Scarborough, Whitby and Ryedale Mind
(A company limited by guarantee)

Reference and Administrative Information

Charity Number 1133509

Company Registration Number 07027702

Registered Office Unit 22 Cayley Court
Hopper Hill Road
Scarborough
North Yorkshire
YO11 3YJ

Trustees	L Kershaw J King R Atherton J McConville J Hall	Chair Secretary Treasurer Resigned 21 July 2010 Co-opted 18 August 2010
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Chief Executive J Nichol

Independent Examiner Coulsons
2 Belgrave Crescent
Scarborough
North Yorkshire
YO11 1UB

Bankers Unity Trust Bank plc
Nine Brindley Place
Birmingham
B1 2HB

Solicitors Bedwell Watts
32 Queen Street
Scarborough
North Yorkshire
YO11 1HD

Scarborough, Whitby and Ryedale Mind
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Report of the Trustees (incorporating the directors' report)
for the year ended 31 March 2011

The trustees present their report and the financial statements for the year ended 31 March 2011. The trustees, who are also directors of Scarborough, Whitby and Ryedale Mind for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Scarborough Whitby and Ryedale Mind (also known as SWR Mind) was incorporated on 23 September 2009 and registered as a charity on 12 January 2010. It is governed by its Memorandum and Articles of Association. On 1 April 2010, the charity took over the assets of its predecessor, the unincorporated charity Scarborough Whitby & Ryedale Mind, registered charity number 226729. The charity is affiliated to the national charity Mind.

The charity is managed by its trustees, with the day to day running being delegated to senior staff. During the year, the trustees have continued to develop the charity's policy on trustee recruitment, induction and training. The charity has policies in place to cover the areas of staffing, financial and physical security and through the regular reports received at its monthly meetings the trustees monitor the major risks to which the charity is exposed so that necessary steps can be taken to manage those risks.

Objectives and activities

The objects of the charity are to promote in Scarborough, Whitby and Ryedale and their surrounds the preservation and safeguarding of mental health and the relief of persons suffering from mental disorder or conditions of emotional or mental distress requiring advice or treatment, in association with Mind (National Association of Mental Health) and in accordance with the aims and objects of Mind.

Achievements and performance

A review of the charity's activities for the year can be found in the attached Annual Report, which demonstrates that the trustees have had due regard to the guidance published by the Charity Commission on public benefit.

Financial review

There were no transactions through the charitable company for the period 23 September 2009 to 31 March 2010 and dormant accounts were filed at Companies House. As noted above, the charitable company became active on 1 April 2010, when the assets of its predecessor unincorporated charity were transferred. In accordance with Charity Commission guidance, the transfer of these assets, totalling £74,895, is shown as "Other income" in the Statement of Financial Activity on Page 6.

At 31 March 2011, free reserves amounted to £59,349 (2010 - £70,966), which represents some 3 months total expenditure at the 2010-11 level of activity. The trustees aim to maintain the level of free reserves at approximately six months core, service and administrative costs.

Statement of trustees' responsibilities

The trustees (who are also directors of Scarborough, Whitby and Ryedale Mind for the purpose of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Scarborough, Whitby and Ryedale Mind
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Report of the Trustees (incorporating the directors' report)
for the year ended 31 March 2011

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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

This report was approved by the trustees on 21 September 2011 and signed on its behalf by

.....
L Kershaw
Director

Scarborough, Whitby and Ryedale Mind
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Independent Examiner's Report to the Trustees of
Scarborough, Whitby and Ryedale Mind

I report on the accounts of the company for the year ended 31 March 2011 which are set out on pages 1 to 13.

Respective responsibilities of trustees and examiner

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- follow the procedures laid down in the general Directions given by the Charity Commissioners (under section 43(7)(b) of the Act, as amended); and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

P B Hodgson FCA
Coulsons
Chartered Accountants

21 September 2011

2 Belgrave Crescent
Scarborough
North Yorkshire
YO11 1UB

Scarborough, Whitby and Ryedale Mind
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Statement of Financial Activities
(Incorporating the Income and Expenditure Account)
for the year ended 31 March 2011

	Notes	Unrestricted funds £	Restricted funds £	2011 Total £	2010 Total £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	2	3,890	269,568	273,458	-
Activities for generating funds	3	2,963	-	2,963	-
Investment income	4	392	-	392	-
Other incoming resources	5	70,966	3,929	74,895	-
Total incoming resources		<u>78,211</u>	<u>273,497</u>	<u>351,708</u>	<u>-</u>
Resources expended					
Staff costs	7	6,304	188,926	195,230	-
Operating leases		280	-	280	-
Establishment costs		6,730	9,472	16,202	-
Motor and travelling expenses		-	18,495	18,495	-
Independent examination		3,058	-	3,058	-
Payroll administration		817	-	817	-
Other accountancy		235	-	235	-
Legal and professional fees		35	-	35	-
Communications and IT		972	3,219	4,191	-
Other office expenses		233	12,605	12,838	-
Interest payable and similar charges		222	-	222	-
Depreciation and impairment		55	723	778	-
Activity costs		118	647	765	-
Housing support		(306)	-	(306)	-
Total resources expended		<u>18,753</u>	<u>234,087</u>	<u>252,840</u>	<u>-</u>
Net income/(expense) for the year		59,458	39,410	98,868	-
Total funds brought forward		-	-	-	-
Total funds carried forward		<u>59,458</u>	<u>39,410</u>	<u>98,868</u>	<u>-</u>

The notes on pages 8 to 13 form an integral part of these financial statements.

Scarborough, Whitby and Ryedale Mind
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Balance Sheet
as at 31 March 2011

	Notes	£	2011 £	£	2010 £
Fixed assets					
Tangible assets	11		1,779		-
Current assets					
Debtors	12	13,049		-	
Cash at bank and in hand		105,601		-	
		<u>118,650</u>		<u>-</u>	
Creditors: amounts falling due within one year	13	(21,561)		-	
Net current assets/(liabilities)			<u>97,089</u>	<u>-</u>	-
Net assets/(liabilities)			<u>98,868</u>	<u>-</u>	-
Funds	14				
Restricted income funds			39,410		-
Unrestricted income funds			59,458		-
Total funds			<u>98,868</u>	<u>-</u>	-

The Balance Sheet continues on the following page.

The notes on pages 8 to 13 form an integral part of these financial statements.

Scarborough, Whitby and Ryedale Mind
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Balance Sheet (continued)

Trustees statements required by Sections 475(2) and (3) of the Companies Act 2006
for the year ended 31 March 2011

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to section 476 requesting that an audit be conducted for the year ended 31 March 2011 and;

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps accounting records which comply with section 386 of the Companies Act 2006, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of section 393, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the board on 21 September 2011 and signed on its behalf by

.....
L Kershaw
Director

Registration number 07027702

The notes on pages 8 to 13 form an integral part of these financial statements.

Scarborough, Whitby and Ryedale Mind
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Notes to Financial Statements
for the year ended 31 March 2011

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Companies Act 2006.

1.2. Fund accounting

Unrestricted funds are donations and other incoming resources received or generated for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

1.3. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

1.4. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 25% straight line

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Notes to Financial Statements
for the year ended 31 March 2011

1.6. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.7. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

2. Voluntary income

	Unrestricted funds £	Restricted funds £	2011 Total £	2010 Total £
Donations	820	-	820	-
Local Government grants	-	79,210	79,210	-
Health Authority grants	-	10,000	10,000	-
Big Lottery	-	67,796	67,796	-
Other grants	3,070	112,562	115,632	-
	<u>3,890</u>	<u>269,568</u>	<u>273,458</u>	<u>-</u>

3. Activities for generating funds

	Unrestricted funds £	2011 Total £	2010 Total £
Fundraising events	1,743	1,743	-
Other activities for generating funds income	1,220	1,220	-
	<u>2,963</u>	<u>2,963</u>	<u>-</u>

4. Investment income

	Unrestricted funds £	2011 Total £	2010 Total £
Bank interest receivable	392	392	-
	<u>392</u>	<u>392</u>	<u>-</u>

Scarborough, Whitby and Ryedale Mind
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Notes to Financial Statements
for the year ended 31 March 2011

5. Other incoming resources

	Unrestricted funds £	Restricted funds £	2011 Total £	2010 Total £
Transfer of net assets from unincorporated charity	70,966	3,929	74,896	-
	<u>70,966</u>	<u>3,929</u>	<u>74,896</u>	<u>-</u>

6. Net incoming resources for the year

	2011 £	2010 £
Net incoming resources are stated after charging: Depreciation and other amounts written off tangible fixed assets	778	-
	<u>778</u>	<u>-</u>

7. Employees

	2011 £	2010 £
Employment costs		
Wages and salaries	175,515	-
Social security costs	14,383	-
Pension costs	1,767	-
Other post retirement benefits	860	-
Other costs	2,705	-
	<u>195,230</u>	<u>-</u>

No employee received emoluments of more than £60,000 (2010: None).

Number of employees

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

	2011 Number	2010 Number
	11	-
	<u>11</u>	<u>-</u>

8. Trustees' emoluments

No trustee received any remuneration. Travel expenses of £528 (2010: £619) were reimbursed to trustees.

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Notes to Financial Statements
for the year ended 31 March 2011

9. Pension costs

The company operates a defined contribution pension scheme. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and was as

	2011 £	2010 £
Pension charge	1,767	-
	<u> </u>	<u> </u>

An amount of £610 was owing at 31 March 2011 (2010: £521).

10. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

11. Tangible fixed assets

	Fixtures, fittings and equipment £	Computer equipment £	Total £
Cost			
Introduced at 1 April 2010	2,960	14,758	17,718
Additions	816	717	1,533
At 31 March 2011	<u>3,776</u>	<u>15,475</u>	<u>19,251</u>
Depreciation			
Introduced at 1 April 2010	2,416	14,278	16,694
Charge for the year	299	479	778
At 31 March 2011	<u>2,715</u>	<u>14,757</u>	<u>17,472</u>
Net book values			
At 31 March 2011	<u>1,061</u>	<u>718</u>	<u>1,779</u>
Introduced at 1 April 2010	<u>544</u>	<u>480</u>	<u>1,024</u>

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Notes to Financial Statements
for the year ended 31 March 2011

12.	Debtors		2011 £	2010 £	
	Trade debtors		12,776	-	
	Prepayments and accrued income		273	-	
			<u>13,049</u>	<u>-</u>	
			<u><u>13,049</u></u>	<u><u>-</u></u>	
13.	Creditors: amounts falling due within one year		2011 £	2010 £	
	Trade creditors		6,232	-	
	Other taxes and social security		4,101	-	
	Other creditors		890	-	
	Accruals and deferred income		10,338	-	
			<u>21,561</u>	<u>-</u>	
			<u><u>21,561</u></u>	<u><u>-</u></u>	
14.	Analysis of net assets between funds				
		Unrestricted funds £	Restricted funds £	Total funds £	
	Fund balances at 31 March 2011 as represented by:				
	Tangible fixed assets	109	1,670	1,779	
	Net current assets	59,349	37,740	97,089	
		<u>59,458</u>	<u>39,410</u>	<u>98,868</u>	
		<u><u>59,458</u></u>	<u><u>39,410</u></u>	<u><u>98,868</u></u>	
15.	Unrestricted funds	Transferred at 1 April 2010 £	Incoming resources £	Outgoing resources £	At 31 March 2011 £
	Accumulated fund	70,966	7,245	(18,753)	59,458
		<u>70,966</u>	<u>7,245</u>	<u>(18,753)</u>	<u>59,458</u>
		<u><u>70,966</u></u>	<u><u>7,245</u></u>	<u><u>(18,753)</u></u>	<u><u>59,458</u></u>

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Notes to Financial Statements
for the year ended 31 March 2011

16. Restricted funds	Transferred at 1 April 2010 £	Incoming resources £	Outgoing resources £	At 31 March 2011 £
Housing	-	59,211	(59,211)	-
BIG Lottery - Befriending	-	67,796	(67,796)	-
Other - befriending	1,596	41,167	(7,987)	34,776
Scarborough drop-in	544	1,500	(1,636)	408
Whitby drop in	525	10,000	(10,525)	-
Information guide	1,264	687	(1,951)	-
Social Prescribing	-	29,000	(25,810)	3,190
Lloyds TSB Foundation - salaries	-	45,000	(45,000)	-
Make It Work	-	8,207	(8,207)	-
QMIM	-	2,000	(2,000)	-
Office refurbishment	-	5,000	(3,964)	1,036
	<u>3,929</u>	<u>269,568</u>	<u>(234,087)</u>	<u>39,410</u>

17. Financial commitments

At 31 March 2011 the company had annual commitments under non-cancellable operating leases as follows:

	2011 £	2010 £
Expiry date:		
Between one and five years	<u>1,121</u>	<u>-</u>

18. Company limited by guarantee

Scarborough, Whitby and Ryedale Mind is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.