

**MID KENT MIND**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**



# MID KENT MIND

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	D Watkin L Kinch V Edwards C Eastwood J Lang P Miller P Miller	(Appointed 27 July 2022) (Appointed 27 July 2022) (Appointed 27 July 2022)
<b>Charity number</b>	1167328	
<b>Principal address</b>	23 College Road Maidstone Kent ME15 6YH	
<b>Independent examiner</b>	Darren Harding ACA FCCA DChA Richard Place Dobson Services Limited 1-7 Station Road Crawley West Sussex RH10 1HT	

---

# MID KENT MIND

## CONTENTS

---

	<b>Page</b>
Trustees' report	1 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Statement of cash flows	10
Notes to the financial statements	11 - 23

---

# MID KENT MIND

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2023

---

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, 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 (FRS 102)" (effective 1 January 2019).

#### Objectives and activities

The key objectives of the charity are;

a) to promote the preservation of good mental health in particular by enabling and empowering everyone experiencing mental health problems to live with, manage and recover from their condition.

b) to relieve the needs of people with mental health problems by working to increase the understanding of mental health and mental health problems by gathering and disseminating information and working to raise awareness, promote understanding and challenge stigma and discrimination.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Mid Kent Mind's Strategic Plan 2021 to 2024 provides the strategic framework through which we will achieve our objective. We also have a business plan that details our key business objectives which is reviewed every 12 months.

The plan is based on our vision, mission and values.

#### Our Vision

- We are Mid Kent Mind and we are passionate about supporting people with mental health issues and promoting positive wellbeing.
- We recognise people as unique individuals and not as a diagnosis or a label.
- We aim to equip people with the tools they need, empowering them to reach their potential.
- We encourage diversity, challenging stigma and discrimination.

#### Our Values

- Person Centred in everything we do putting the individuals' wellbeing first
- Recovery Based using the Recovery Model and Six Ways to Wellbeing to shape all of our services
- Holistic in our approach to mental health and wellbeing, accepting that many things can affect people in different ways, and we believe everyone in the community can be an active participant.
- Diverse and Inclusive by supporting social inclusion for anyone with mental health or wellbeing needs.

#### Our Goals

**Priority 1:** Ensure everyone in Mid Kent has equal opportunity to achieve positive mental health and wellbeing

- A Provide or increase support in communities that lack access to services
- B Promote our work so that everyone is aware of what services and support we provide
- C Increase variety of wellbeing activities to meet more need
- D Strengthen our partnerships with National and Kent Mind

**Priority 2:** Maintain and consistently improve quality of services

Monitoring and tracking outcomes to measure impact on individuals

- A Maintain outstanding quality by dynamically reviewing all services
- B Support professional development of staff
- C Evaluate and adapt delivery through feedback from service users and funders
- D Quality control through Senior Management with scrutiny provided by trustee board
- E Design services based on local need and demand

# MID KENT MIND

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

---

#### **Priority 3: Promote a positive working environment**

- A Increase and strengthen the Board by further recruitment of Trustees to reflect identified skills gap
- B Foster a culture of transparency, integrity and impartiality
- C Provide personal and professional growth opportunities
- D Ensure staff can access wellbeing support and feel supported

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Main activities undertaken to further the Charity's purposes for the public benefit**

The main activities undertaken for the public benefit are as follows;

- Affordable counselling
- CBC courses
- Social activities
- Wellbeing Drop in Services
- Suicide Prevention and Mental Health training
- Social Prescribing
- Peer support
- Adult and Youth mindfulness
- Hoarding Programme
- Live Well Kent Delivery

#### **Achievements and performance**

Mid Kent Mind provides mental health support services to the core communities of Maidstone, Ashford and Swale and in partnership with other local Minds, across Kent.

The Charity has increased the number of beneficiaries able to access services, increase the amount and quality of services and has increased training opportunities for staff and volunteers.

New and existing partnerships continue to grow to extend our provisions and areas of specialised support.

#### **Key performance indicators**

The charity measures its performance by recording the number of people that access our services and those who have improved their levels of mental health and wellbeing. We also measure a number of outcomes that are set by our funders and commissioners, usually also linked to wellbeing levels.

Between 2022 and 2023 there were 14,394 attendances across all Mid Kent Mind's services with 4,463 individuals supported.

3,325 children and young people benefited from a range of targeted interventions, including Cognitive Behavioural Coaching courses and Wellbeing Support.

The Affordable Counselling service provided 3,613 Counselling Sessions.

1,274 people were trained in suicide prevention with 93% of attendees reporting increased confidence to support others.

Additionally, there were 972 instances of the Wellbeing Drop-In service providing support.

Mid Kent Mind's Activity Groups provided 1,071 Sessions with 100% of attendees stating they would not have gone outside without the walking group.

# MID KENT MIND

## TRUSTEES' REPORT (CONTINUED)

### *FOR THE YEAR ENDED 31 MARCH 2023*

---

#### **Review of activities**

The past year has been a hugely busy period for our organisation, with the need to develop new services proving critical given the rapidly changing world around us. 2022 – 2023 has seen the fall-out of the Covid-19 pandemic, and a slow transition back to a new 'normal'.

It has also seen a war break out in Europe, and a rapidly evolving cost of living crisis which has presented significant challenges for many people. All this is to say the need for mental health support has never been greater.

During this period, we have committed ourselves to developing and delivering services which continue to put the holistic needs of our clients at their heart.

As we continue to face new challenges, we are devoted to fighting for the needs of our communities, forming strong partnerships which embody our vision, mission and values and ensure that our clients are at the heart of everything we do.

This year has also seen our new senior management team adapt and grow into new roles alongside colleagues across the organisation furthering our strategic ambitions. This has ensured that lived experience has been further embedded from the ground-up within our organisation, ensuring peer-driven service design is present in everything we do.

As we begin to focus more on developing services that are committed to meeting the emerging needs of the community, our dedicated and passionate staff and volunteer team continue to take challenges in their stride. This ensures we are providing the highest quality support for all our clients.

As we continue to face challenges posed by the everchanging mental health landscape, we are committed to making a sustained difference in the communities we serve.

#### **Working In Partnership**

Collaborative working has been vital in helping Mid Kent Mind to deal with the challenges of the past year. Providing meaningful wraparound support for all our clients has been possible because of the support from our wonderful partners. In the past year we have:

- Supported the arrival of the Knife Angel in Maidstone, working collaboratively with One Maidstone to raise awareness about services.
- Partnered up with domestic abuse charity SATEDA to provide drop-in advice and support for women experiencing domestic abuse in Maidstone.
- Worked with Fremlin Walk to install a vinyl shop front for Kent County Council's Release The Pressure service.
- Took part in Maidstone's Scarecrow Festival organised by Maidstone Borough Council.
- Attended various events run by the Maidstone Early Help team, supporting local young people.
- Partnered up with Arriva Kent & Medway, who supported Iwade Rock with a free shuttle bus service.
- We were proud to support the 'Helping You Home' project; working in partnership with Maidstone Borough Council to support clients hoarding by providing a much-needed talking therapy services.

We are grateful to everyone who has partnered with us throughout this year and remain committed to building new partnerships, enabling us to make a long-term, sustainable difference to our communities.

# MID KENT MIND

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2023*

---

### **Training**

Training Awareness continues to be at the heart of Mid Kent Mind's work both with adults and youths.

Our Suicide Prevention & Awareness Programme has continued to grow with training delivered to many partners including:

- Kent Police
- Kent Fire & Rescue
- The Salvation Army
- Sevenoaks District Council
- Medway Adult Education
- University Of Kent
- G4S

We also introduced our 'Everyday Mental Health' course, designed to highlight the key information from our sessions in a condensed, one-hour workshop.

We are very grateful to Kent County Council, Medway Council, and the NHS in Kent and Medway - whose generous funding continues to make this invaluable work possible.

### **Fundraising and donations**

Each year we are grateful to be supported by an incredible number of enthusiastic fundraisers who want to make a difference. 2022 - 2023 was no different, with some incredible support from our community.

We are grateful to Sittingbourne Football Club; Mancave Maidstone; Suzanne Howe Communications; Justin & Vanessa; Little Voices Mid Kent and Waitrose amongst others, for their support across the past year.

We also want to mention the amazing Karen & Angela - who walked 110KM along the Via Francigena to fundraise for our organisation; encouraging other people to get involved and fundraise along the way.

Lastly, we must highlight the absolutely incredible Iwade Rock; an event which raised £9,000 for Mid Kent Mind. We are hugely grateful to everyone who came along to this event - we had a blast rocking it out with everyone at the festival.

Our donors and fundraisers raised nearly £44,000 in the year and although it would be impossible to list all of our fundraisers and donors in this small space; to everyone who supported us this year we would like to say thank you.

You have helped us to make a huge difference in the local community.

### **Financial review**

As at 31 March 2023, the charity held total funds of £708,106 (2022: £941,852), of which £24,327 is restricted and £683,779 was unrestricted.

Total income for the year was £495,773 with a net deficit being generated for the year ended 31 March 2023 of £233,746 (2022: net surplus of £147,194).

The net deficit for the year of £233,746 comprises of an unrestricted deficit of £144,911 and a restricted deficit of £88,835 which will be funded by unrestricted reserves.

A full review of the allocation of expenditure against restricted funds was undertaken in the previous year and a restatement of the comparative year was undertaken as a result.

### **Funds held as custodian trustee**

No funds are held by Mid Kent Mind as a custodian.

# MID KENT MIND

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

---

#### Going concern

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

#### Reserves policy

The Charity Commission's CC19 guidance Charity reserves: building resilience states: "There is no single level, or even a range of, reserves that is right for all charities. Any target set by trustees for the level of reserves to be held should reflect the particular circumstances of the individual charity. To do this, trustees need to know why the charity should hold reserves and, having identified those needs, the trustees should consider how much should be held to meet them."

In the current environment where grant funding has become more sparse and charities are competing against each other for income like never before, the trustees of Mid Kent Mind have taken the decision that the charity work towards maintaining 12 months operating costs in their reserves along with all other expenses that would need to be met in the closure of the charity.

As Mid Kent Mind provide services to some of the most vulnerable people in our community that are vital in them maintaining their wellbeing and not meeting crisis points for their mental health, we believe, that any loss of services would need to come with long term warning over the period of a year so we could assist everyone to transition to alternate providers where possible and protect them from potential self-harm or suicide.

#### Structure, governance and management

The charity is a registered charity, number 1167328 and is constituted under a Charitable Incorporated Organisation, (CIO).

The trustees who served during the year and up to the date of signature of the financial statements were:

J Parris	(Resigned 28 February 2023)
D Watkin	
L Kinch	
V Edwards	(Appointed 27 July 2022)
C Eastwood	(Appointed 27 July 2022)
J Lang	(Appointed 27 July 2022)
P Miller	
P Miller	
S Brimmer	(Resigned 22 February 2023)

#### Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. A trustee cannot be voted in for more than three consecutive terms.

The role of chairperson may be held for a maximum of three years. A chairperson cannot be voted in for more than two consecutive terms in the role.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

#### Organisational structure

Mid Kent Mind continues to review and improve its organisational structure in line with furthering our strategic ambitions.

---



# MID KENT MIND

## TRUSTEES' REPORT (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2023*

---

### **Pay policy for key management personnel**

The trustees give their time freely and no trustee received remuneration in the year. Details of trustee expenses are disclosed in note 8 to the accounts. The pay of senior staff is reviewed and set annually.

### **Financial risk management**

The Trustees regularly assess the major risks to which the Charity is exposed and remain satisfied that systems and procedures are in place to mitigate exposure to the major risks.

### **Auditor/Independent Examiner**

Richard Place Dobson Services Limited; previously auditors of Mid Kent Mind were re-appointed as the charity's independent examiner's during the year and have expressed their willingness to continue in that capacity.

The trustees' report was approved by the Board of Trustees.



.....  
L Kinch  
**Trustee**

Date: ....8th November 2023 .....

# MID KENT MIND

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MID KENT MIND

---

I report to the trustees on my examination of the financial statements of Mid Kent Mind (the charity) for the year ended 31 March 2023.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

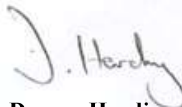
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



**Darren Harding ACA FCCA DChA**

Richard Place Dobson Services Limited  
1-7 Station Road  
Crawley  
West Sussex  
RH10 1HT

Dated: 9 November 2023

# MID KENT MIND

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 31 MARCH 2023*

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<b><u>Income and endowments from:</u></b>							
Donations and legacies	2	43,860	124,004	167,864	310,876	205,192	516,068
Charitable activities	3	73,795	248,386	322,181	44,724	414,194	458,918
Investments	4	3,718	-	3,718	87	-	87
Other income	5	1,610	400	2,010	15,668	9,600	25,268
<b>Total income</b>		<b>122,983</b>	<b>372,790</b>	<b>495,773</b>	<b>371,355</b>	<b>628,986</b>	<b>1,000,341</b>
<b><u>Expenditure on:</u></b>							
Charitable activities	6	267,894	461,625	729,519	7,589	845,558	853,147
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(144,911)</b>	<b>(88,835)</b>	<b>(233,746)</b>	<b>363,766</b>	<b>(216,572)</b>	<b>147,194</b>
Gross transfers between funds		(79,634)	79,634	-	-	-	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(224,545)</b>	<b>(9,201)</b>	<b>(233,746)</b>	<b>363,766</b>	<b>(216,572)</b>	<b>147,194</b>
As originally reported		908,324	33,528	941,852	61,289	702,369	763,658
Prior year adjustment		-	-	-	483,269	(452,269)	31,000
As restated		908,324	33,528	941,852	544,558	250,100	794,658
<b>Fund balances at 31 March 2023</b>		<b>683,779</b>	<b>24,327</b>	<b>708,106</b>	<b>908,324</b>	<b>33,528</b>	<b>941,852</b>

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

All income and expenditure derive from continuing activities.

# MID KENT MIND

## BALANCE SHEET

AS AT 31 MARCH 2023

---

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Intangible assets	11		17,315		18,259
Tangible assets	12		282,636		289,278
			<u>299,951</u>		<u>307,537</u>
<b>Current assets</b>					
Debtors	13	523,987		261,042	
Cash at bank and in hand		339,133		429,962	
		<u>863,120</u>		<u>691,004</u>	
<b>Creditors: amounts falling due within one year</b>	14	(454,965)		(56,689)	
Net current assets			<u>408,155</u>		<u>634,315</u>
<b>Total assets less current liabilities</b>			<u>708,106</u>		<u>941,852</u>
<b>Income funds</b>					
Restricted funds	17		24,327		33,528
Unrestricted funds			683,779		908,324
			<u>708,106</u>		<u>941,852</u>

The financial statements were approved by the Trustees on ....8th November 2023.....



L Kinch  
Trustee

# MID KENT MIND

## STATEMENT OF CASH FLOWS

*FOR THE YEAR ENDED 31 MARCH 2023*

---

	Notes	2023 £	£	2022 £	£
<b>Cash flows from operating activities</b>					
Cash absorbed by operations	21		(93,801)		(96,825)
<b>Investing activities</b>					
Purchase of intangible assets		(746)		(19,245)	
Purchase of tangible fixed assets		-		(2,383)	
Investment income received		3,718		87	
<b>Net cash generated from/(used in) investing activities</b>			2,972		(21,541)
<b>Net cash used in financing activities</b>			-		-
<b>Net decrease in cash and cash equivalents</b>			(90,829)		(118,366)
Cash and cash equivalents at beginning of year			429,962		548,328
<b>Cash and cash equivalents at end of year</b>			339,133		429,962

---

# MID KENT MIND

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

---

#### 1 Accounting policies

##### Charity information

Mid Kent Mind is a charitable incorporated organisation registered in England. The registered office of the charity is 23 College Road, Maidstone, Kent, ME15 6YH.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

##### 1.2 Going concern

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

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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

##### 1.4 Income

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

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

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

# MID KENT MIND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

---

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

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

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

All expenditure is inclusive of irrecoverable VAT.

#### 1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

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

Software	3 years straight line basis
Website development costs	3 years straight line basis

Intangible assets in the course of construction are not amortised.

#### 1.7 Tangible fixed assets

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

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

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

Freehold land and buildings	2% straight line basis on buildings
Property improvements	10 years straight line basis

Freehold land is not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.8 Cash and cash equivalents

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

# MID KENT MIND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2023*

---

### **1 Accounting policies**

**(Continued)**

#### **1.9 Financial instruments**

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

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### ***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### ***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.



# MID KENT MIND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	43,860	-	43,860	70,060	-	70,060
Legacies receivable	-	-	-	240,816	-	240,816
Grants	-	124,004	124,004	-	205,192	205,192
	<u>43,860</u>	<u>124,004</u>	<u>167,864</u>	<u>310,876</u>	<u>205,192</u>	<u>516,068</u>

### 3 Charitable activities

	Income from charitable activities	Income from charitable activities
	2023	2022
	£	£
Charitable activities	<u>322,181</u>	<u>458,918</u>
Analysis by fund		
Unrestricted funds	73,795	44,724
Restricted funds	<u>248,386</u>	<u>414,194</u>
	<u>322,181</u>	<u>458,918</u>

Grants and Contracts received during the period, included in the above and in note 2 to the accounts, are as follows:

Shaw Trust Livewell Kent and Medway	67,963
NHS Kent & Medway ICB Wellbeing Cafés	122,035
Kent County Council Suicide Prevention & Mental Health Awareness	51,389
Maidstone Borough Council – Helping you Home	6,999
The Big Lottery Fund - Reaching Communities	75,883
Kent County Council Better Mental Health and Wellbeing Community Fund	14,160
Kent County Council Early Help	9,051
Natural England - Walking in Nature	3,418
Swale Council Cost of Living Winter Plan	2,759
Shaw Trust - Specialist Supply Chain	2,758
Kent County Council Public Health Grant	2,000
The Cobtree Charity Trust Ltd	2,500
Maidstone Borough Council Safer Maidstone Partnership	2,400
Golding Homes Community Investment	920
Linda Hogan Community Fund	449
Involve Kent - Warm & Welcome Grant	100

# MID KENT MIND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 4 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	3,718	87
	<u>3,718</u>	<u>87</u>

### 5 Other income

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Other income	1,610	400	2,010	15,668	9,600	25,268
	<u>1,610</u>	<u>400</u>	<u>2,010</u>	<u>15,668</u>	<u>9,600</u>	<u>25,268</u>

### 6 Charitable activities

	Training Service 2023	Training Service 2022
	£	£
Staff costs	517,837	621,933
Depreciation and amortisation	8,332	7,589
Training and local projects	1,969	15,575
Professional fees	18,936	30,597
	<u>547,074</u>	<u>675,694</u>
Share of support costs (see note 7)	100,652	119,371
Share of governance costs (see note 7)	81,793	58,082
	<u>729,519</u>	<u>853,147</u>
<b>Analysis by fund</b>		
Unrestricted funds	267,894	7,589
Restricted funds	461,625	845,558
	<u>729,519</u>	<u>853,147</u>

# MID KENT MIND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 7 Support costs

	Support costs	Governance costs	2023 Support costs	Governance costs	2022
	£	£	£	£	£
Advertising and Marketing	994	-	994	2,860	2,860
Training	2,601	-	2,601	4,790	4,790
Travelling costs	4,002	-	4,002	4,834	4,834
Printing Postage and Stationery	3,510	-	3,510	9,810	9,810
Telephone expenses	4,434	-	4,434	6,285	6,285
Computer software and maintenance	42,541	-	42,541	47,468	47,468
Repairs and Renewals	8,582	-	8,582	18,615	18,615
Insurance	4,915	-	4,915	2,790	2,790
Other support costs	29,073	-	29,073	21,919	21,919
Independent examiner fees	-	4,740	4,740	-	-
Accountancy	-	6,840	6,840	-	-
Consultant fees	-	65,485	65,485	-	2,640
Trustee costs	-	82	82	-	55
Legal and professional fees	-	4,646	4,646	-	6,815
Auditor fees	-	-	-	-	9,600
Interim CEO fees	-	-	-	-	38,972
	<u>100,652</u>	<u>81,793</u>	<u>182,445</u>	<u>119,371</u>	<u>177,453</u>
Analysed between Charitable activities	<u>100,652</u>	<u>81,793</u>	<u>182,445</u>	<u>119,371</u>	<u>177,453</u>

Payments to the independent examiners of £4,740 (2021 payments to auditors - £9,600) were due to be paid at the year end.

### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2022 - £Nil).

During the year ended 31 March 2022, trustee costs were incurred by the Charity amounting to £82 in respect of mileage for one of the trustees (2022 - £55).

### 9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Administrative	6	10
Welbeing and community development workers	19	20
Total	<u>25</u>	<u>30</u>

# MID KENT MIND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

---

<b>9 Employees</b>	<b>(Continued)</b>	
<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	480,656	571,389
Social security costs	29,780	40,415
Other pension costs	7,401	10,129
	<u>517,837</u>	<u>621,933</u>

There were no employees whose annual remuneration was more than £60,000.

### 10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 11 Intangible fixed assets

	<b>Software</b>	<b>Website development costs</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 April 2022	5,069	14,176	19,245
Additions - separately acquired	-	746	746
	<u>5,069</u>	<u>14,922</u>	<u>19,991</u>
At 31 March 2023	5,069	14,922	19,991
	<u>5,069</u>	<u>14,922</u>	<u>19,991</u>
<b>Amortisation and impairment</b>			
At 1 April 2022	986	-	986
Amortisation charged for the year	1,690	-	1,690
	<u>2,676</u>	<u>-</u>	<u>2,676</u>
At 31 March 2023	2,676	-	2,676
	<u>2,676</u>	<u>-</u>	<u>2,676</u>
<b>Carrying amount</b>			
At 31 March 2023	2,393	14,922	17,315
	<u>2,393</u>	<u>14,922</u>	<u>17,315</u>
At 31 March 2022	4,083	14,176	18,259
	<u>4,083</u>	<u>14,176</u>	<u>18,259</u>

Website development costs relate to the new charity website which still hadn't launched at the year ended 31 March 2023. The final payment was made in May 2022 and this will be amortised over its useful life once the website has been brought into use.

# MID KENT MIND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 12 Tangible fixed assets

	<b>Freehold land and buildings</b>
	<b>£</b>
<b>Cost</b>	
At 1 April 2022	295,881
At 31 March 2023	295,881
<b>Depreciation and impairment</b>	
At 1 April 2022	6,603
Depreciation charged in the year	6,642
At 31 March 2023	13,245
<b>Carrying amount</b>	
At 31 March 2023	282,636
At 31 March 2022	289,278

MKM owns the property at 23 College Road Maidstone, where it has its offices. Funding was provided by various bodies principally what was then called "The Maidstone Health Authority".

There is a restriction registered saying "No disposition by the proprietor of the land is to be registered and none shall take effect unless made with the consent of the Housing Corporation (being The Maidstone Health Authority), when such consent is required under the provisions of section 9 of the Housing Associations Act 1985".

The property is held under the name of Maidstone Association for Mental Health Ltd, a company registered as an Industrial and Provident Society which was deregistered in 2001. The society either became or transferred its business to Maidstone and Mid Kent Mind.

Maidstone and Mid Kent Mind became Mid Kent Mind in 2018.

# MID KENT MIND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 13 Debtors

	2023	2022
Amounts falling due within one year:	£	£
Trade debtors	403,588	19,408
Other debtors and legacy receivable	13,707	241,634
Prepayments and accrued income	106,692	-
	<u>523,987</u>	<u>261,042</u>

### 14 Creditors: amounts falling due within one year

	Notes	2023	2022
		£	£
Other taxation and social security		8,332	9,449
Deferred income	15	395,222	8,750
Trade creditors		45,365	20,551
Other creditors		230	1,999
Accruals		5,816	15,940
		<u>454,965</u>	<u>56,689</u>

### 15 Deferred income

	2023	2022
	£	£
Other deferred income	395,222	8,750
	<u>395,222</u>	<u>8,750</u>

Deferred income is included in the financial statements as follows:

	2023	2022
	£	£
Deferred income is included within:		
Current liabilities	395,222	8,750
	<u>395,222</u>	<u>8,750</u>
Movements in the year:		
Deferred income at 1 April 2022	8,750	64,286
Released from previous periods	(8,750)	(64,286)
Resources deferred in the year	395,222	8,750
	<u>395,222</u>	<u>8,750</u>
Deferred income at 31 March 2023	395,222	8,750

Deferred income relates to income received in advance for Mental Health First Aid training courses due to take place, and grants and funding for the 2023/24 financial year.

# MID KENT MIND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2023*

---

### 16 Retirement benefit schemes

#### **Defined contribution schemes**

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

The charge to profit or loss in respect of defined contribution schemes was £7,401 (2022 - £10,129).

Amounts totalling £nil (2022 - £1,622) were payable to the fund at the balance sheet date and are included in creditors.

# MID KENT MIND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 17 Restricted funds

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

	Movement in funds		Movement in funds		Movement in funds		Movement in funds	
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Restricted funds brought forward	243,895	569,948	(813,843)	-	-	-	-	-
Kent Minds grant	6,205	-	(6,205)	-	-	-	-	-
Kent County Council - Early Help Swale	-	14,100	(10,455)	3,645	-	(3,645)	-	-
Kent County Council - Early Help Ashford	-	14,100	(10,455)	3,645	-	(3,645)	-	-
Community Fund - Awards for All	-	10,000	(4,000)	6,000	-	(6,000)	-	-
The Cobtree Charity Trust Ltd	-	1,800	(600)	1,200	2,500	(3,700)	-	-
Kent County Council "Confidence Building Activities" with Youth Resilience UK	-	5,000	-	5,000	-	(5,000)	-	-
Kent County Council "Life after lockdown" CBC courses with Youth Resilience UK	-	4,880	-	4,880	-	(4,880)	-	-
Kent Sport Self-defence classes in the park	-	500	-	500	-	(500)	-	-
Kent County Council Engaging Communities & Reducing Risk film	-	6,864	-	6,864	-	(6,864)	-	-
Porchlight COMF refund	-	1,794	-	1,794	(1,794)	-	-	-
Kent County Council - Suicide Prevention & Awareness Training	-	-	-	-	51,389	(51,389)	-	-
Maidstone Borough Council - Helping You Home	-	-	-	-	6,999	(6,999)	-	-
NHS Kent & Medway - Wellbeing Café (Ashford)	-	-	-	-	72,400	(72,400)	-	-
NHS Kent & Medway - Wellbeing Café (Maidstone)	-	-	-	-	49,635	(49,635)	-	-
Shaw Trust Livewell Kent & Medway (West Kent)	-	-	-	-	17,830	(32,801)	14,971	-
Shaw Trust Livewell Kent & Medway (Ashford, Canterbury and Coastal)	-	-	-	-	50,133	(74,019)	23,885	-
Kent County Council - Early Help (Ashford)	-	-	-	-	9,051	(9,051)	-	-
The Big Lottery Fund - Reaching Communities	-	-	-	-	75,883	(92,329)	40,774	24,327
Kent County Council - Better Mental Health and Wellbeing Community Fund	-	-	-	-	14,160	(14,160)	-	-
Kent County Council - Public Health Grant	-	-	-	-	2,000	(2,000)	-	-



# MID KENT MIND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17 Restricted funds					(Continued)
Maidstone Borough Council - Safer Maidstone Partnership	-	-	2,400	(2,400)	-
Linda Hogan Community Fund - Arts & Craft Materials	-	-	449	(453)	4
Involve Kent - Warm & Welcome Grant	-	-	100	(100)	-
Swale Council - Cost of Living Winter Plan	-	-	2,759	(2,759)	-
Natural England - Walking in Nature	-	-	3,418	(3,418)	-
Golding Homes - Community Investment	-	-	920	(920)	-
Shaw Trust - Innovation Grant	-	-	2,758	(2,758)	-
Mind - Contribution to Audit Fee	-	-	400	(400)	-
Kent Community Foundation - Core Costs	-	-	4,400	(4,400)	-
The Grace Trust - Core Costs	-	-	3,000	(3,000)	-
Maidstone Borough Council - Community Resilience Fund	-	-	2,000	(2,000)	-
	<u>250,100</u>	<u>628,986</u>	<u>33,528</u>	<u>372,790</u>	<u>79,634</u>
		<u>(845,558)</u>		<u>(461,625)</u>	<u>24,327</u>

Wellbeing services during the year and their funders:

The provision of wellbeing support and crisis avoidance for adults within the community in Ashford and Maidstone funded by NHS Kent and Medway ICB; Swale Council; Maidstone Borough Council and Involve Kent.

The provision of wellbeing support to adults through community groups and courses in Ashford, Canterbury and Maidstone funded by Shaw Trust and Golding Homes.

The provision of wellbeing support for young people within the Mid Kent area funded by The Big Lottery Fund; Kent County Council; The Cobtree Charity Trust; Maidstone Borough Council; Kent Community Foundation and The Grace Trust.

The provision of physical activities incorporating mindfulness and self-awareness within Maidstone funded by Natural England and Kent Sport.

The provision of education and training in mental health funded by Kent County Council and The National Lottery Awards for All.

The provision of specialist counselling services funded by Maidstone Borough Council.  
Additional funding provided by the Linda Hogan Trust for art materials and funding support received from National Mind.

The balance relating to Porchlight COMIF is in respect of a refund due.

# MID KENT MIND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 18 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Intangible fixed assets	17,315	-	17,315	18,259	-	18,259
Tangible assets	282,636	-	282,636	289,278	-	289,278
Current assets/(liabilities)	383,828	24,327	408,155	600,787	33,528	634,315
	<u>683,779</u>	<u>24,327</u>	<u>708,106</u>	<u>908,324</u>	<u>33,528</u>	<u>941,852</u>

### 19 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	53,174	52,831
Between two and five years	129,720	182,300
	<u>182,894</u>	<u>235,131</u>

### 20 Related party transactions

During the year, the charity entered into no related party transactions (2022 - £8,200 with Youth Resilience UK).

### 21 Cash generated from operations

	2023 £	2022 £
(Deficit)/surplus for the year	(233,746)	147,194
Adjustments for:		
Investment income recognised in statement of financial activities	(3,718)	(87)
Depreciation and amortisation of fixed assets	8,332	7,589
Movements in working capital:		
(Increase) in debtors	(262,945)	(222,181)
Increase in creditors	11,804	26,196
Increase/(decrease) in deferred income	386,472	(55,536)
<b>Cash absorbed by operations</b>	<u>(93,801)</u>	<u>(96,825)</u>

### 22 Analysis of changes in net funds

The charity had no debt during the year.