

REGISTERED COMPANY NUMBER: 07570609 (England and Wales)
REGISTERED CHARITY NUMBER: 1149932

Report of the Trustees and
Unaudited Financial Statements for the Year Ended
31 March 2015
for
Next Steps Mental Health Resource Centre

Hardcastle France
Chartered Accountants
30 Yorkersgate
Malton
North Yorkshire
YO17 7AW

Next Steps Mental Health Resource Centre

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for the Year Ended 31 March 2015**

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Next Steps Mental Health Resource Centre

Report of the Trustees
for the Year Ended 31 March 2015

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2015. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07570609 (England and Wales)

Registered Charity number

1149932

Registered office

7 Church Street

Norton

Malton

YO17 9HP

Trustees

M Dixon	- resigned 4.2.15
J I Alderson	- resigned 24.11.14
E Bunny	- resigned 17.12.14
A G Evans	
P J W Hayward	- resigned 24.11.14
D E Keal	
N Miller	- resigned 24.11.14
J Newman	
V Nicholson	
G M Payne	
J Storrs-Fox	
L Burniston	
D Whitling	
K T Axelby	- appointed 26.11.14
S Miller	- appointed 24.11.14
D Loveday-Foulds	- appointed 24.11.14
V Worrall	- appointed 4.2.15

Co-opted Trustee

E Bunny from 17.12.14

Independent examiner

Hardcastle France

Chartered Accountants

30 Yorkersgate

Malton

North Yorkshire

YO17 7AW

Next Steps Mental Health Resource Centre

Report of the Trustees for the Year Ended 31 March 2015

REFERENCE AND ADMINISTRATIVE DETAILS

Advisers

BANKERS

CAFCASH Limited
25 Kings Hill Avenue
West Malling
Kent
ME19 4JQ

Barclays Bank plc
23 Yorkersgate
Malton
North Yorkshire
YO17 7AE

Yorkshire Bank plc
11 Smiddy Hill
Pickering
North Yorkshire
YO18 7AN

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The company is governed by its Memorandum and Articles of Association. It is a limited company, limited by guarantee, as defined by the Companies Act 2006. The charity uses the working name of Next Steps.

Recruitment and appointment of new trustees

Trustees are selected from service users and local professionals. Nominated trustees are proposed and seconded by the members and trustees of the charity. Currently the committee has 7 trustees who are service users and it is the aim of the charity to maintain this level of service user representation on the committee.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The support of persons within Ryedale who have, or have previously experienced mental health issues and carers of such persons, in particular, but without limitations by the provision of resource centres offering assistance, support and information to such persons by outreach projects and activities.

Public benefit

The trustees have had due regard to guidance published by the Charity Commission on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The day to day running of the charity was delegated to M Dixon, the administration officer. M Dixon was replaced on his retirement in July 2014 by L Burniston.

During the year the charity ran a drop in centre, cafe and various activity groups for the benefit of its members. Volunteers assisted the charity in the provision of its services to its members.

FINANCIAL REVIEW

Reserves policy

The charity aims to hold in the unrestricted general fund approximately one quarter of the annual projected expenditure for the forthcoming year. The trustees recognise that, whilst the situation has improved, this has not been achieved in 2015.

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Report of the Trustees
for the Year Ended 31 March 2015

FINANCIAL REVIEW

Funds in deficit

The Trustees are aware that the general fund is, at present, in deficit. This was caused in 2014 by the poor economic situation over the last few years causing the reduction of funding for charitable enterprises. They are actively seeking ways to address this situation and have reduced the deficit by £2,718 in 2015. They are confident that they will be able to realise a surplus on general funds in the future.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 23 September 2015 and signed on its behalf by:

A G Evans - Trustee

Next Steps Mental Health Resource Centre

Statement of Trustees Responsibilities
for the Year Ended 31 March 2015

The trustees (who are also the directors of Next Steps Mental Health Resource Centre for the purposes of company law) are responsible for preparing the Report of the Trustees 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 those financial statements, the trustees are required to

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

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 to 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.

**Independent Examiner's Report to the Trustees of
Next Steps Mental Health Resource Centre**

I report on the accounts for the year ended 31 March 2015 set out on pages six to fifteen.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

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

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 statements 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 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 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.

Colin Payne FCA
Hardcastle France
Chartered Accountants
30 Yorkersgate
Malton
North Yorkshire
YO17 7AW

6 October 2015

Next Steps Mental Health Resource Centre

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2015

	Notes	Unrestricted fund £	Restricted funds £	2015 Total funds £	2014 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	8,151	-	8,151	12,190
Activities for generating funds	3	3,686	-	3,686	4,348
Investment income	4	3,469	-	3,469	2,132
Incoming resources from charitable activities					
Resource centre and cafe		34,564	27,325	61,889	86,298
Total incoming resources		<u>49,870</u>	<u>27,325</u>	<u>77,195</u>	<u>104,968</u>
RESOURCES EXPENDED					
Charitable activities					
Resource centre and cafe	5	47,153	35,426	82,579	86,581
NET INCOMING/(OUTGOING) RESOURCES		<u>2,717</u>	<u>(8,101)</u>	<u>(5,384)</u>	<u>18,387</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>(7,514)</u>	<u>25,901</u>	<u>18,387</u>	<u>-</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>(4,797)</u></u>	<u><u>17,800</u></u>	<u><u>13,003</u></u>	<u><u>18,387</u></u>

The notes form part of these financial statements

Next Steps Mental Health Resource Centre

Balance Sheet
At 31 March 2015

	Notes	2015 £	2014 £
FIXED ASSETS			
Tangible assets	10	290	1,024
CURRENT ASSETS			
Debtors	11	1,695	264
Cash at bank and in hand		18,922	25,833
		<hr/>	<hr/>
		20,617	26,097
CREDITORS			
Amounts falling due within one year	12	(6,237)	(5,401)
		<hr/>	<hr/>
NET CURRENT ASSETS/(LIABILITIES)		14,380	20,696
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		14,670	21,720
CREDITORS			
Amounts falling due after more than one year	13	(1,667)	(3,333)
		<hr/>	<hr/>
NET ASSETS/(LIABILITIES)		13,003	18,387
		<hr/> <hr/>	<hr/> <hr/>
FUNDS	16		
Unrestricted funds		(4,796)	(7,514)
Restricted funds		17,799	25,901
		<hr/>	<hr/>
TOTAL FUNDS		13,003	18,387
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

Next Steps Mental Health Resource Centre

Balance Sheet - continued

At 31 March 2015

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2015.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2015 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 23 September 2015 and were signed on its behalf by:

A G Evans -Trustee

Next Steps Mental Health Resource Centre

Notes to the Financial Statements
for the Year Ended 31 March 2015

1. ACCOUNTING POLICIES

Accounting convention

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

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

All income is shown gross of expenditure.

Grants

Grants, including grants for the purchase of fixed assets, are recognised in the Statement of Financial Activities when they are receivable. Where the donor has imposed restrictions then the grant is treated as a restricted fund.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Plant and machinery etc - 50% on cost

Items of equipment costing less than £500 are not capitalised.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Going concern

The accounts are prepared on the going concern basis. The Trustees are aware that the general fund is in deficit but are confident that the charity can generate funds to ensure its continuation. They, therefore, believe that the accounts should be drawn up on the going concern basis.

2. VOLUNTARY INCOME

	2015	2014
	£	£
Introduced by unincorporated charity	-	8,089
Donations	8,151	4,101
	<u>8,151</u>	<u>12,190</u>

Next Steps Mental Health Resource Centre

Notes to the Financial Statements - continued
for the Year Ended 31 March 2015

3. ACTIVITIES FOR GENERATING FUNDS

	2015	2014
	£	£
Fundraising events	3,686	4,348

4. INVESTMENT INCOME

	2015	2014
	£	£
Rents received	3,445	2,115
Deposit account interest	24	17

5. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs	Totals
	£	(See note 6)	£
	£	£	£
Resource centre and cafe	81,669	910	82,579

6. SUPPORT COSTS

	Management
	£
Resource centre and cafe	910

7. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	2015	2014
	£	£
Depreciation - owned assets	1,314	1,024
Other operating leases	10,000	10,000
Independent Examiner's fees	910	710

8. TRUSTEES' REMUNERATION AND BENEFITS

During the year to 31 March 2015 two (2014: 2) trustees were paid £28,131 in total by the charity (2014: £28,597). These amounts are included within the wages and salaries costs in note 9 below.

Trustees' expenses

During the year to 31 March 2015 three (2014: one) trustees had expenses reimbursed of £478 (2014: £182).

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Notes to the Financial Statements - continued
for the Year Ended 31 March 2015

9. STAFF COSTS

	2015	2014
	£	£
Wages and salaries	50,657	50,897
Social security costs	663	2,233
	<u>51,320</u>	<u>53,130</u>

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

	2015	2014
Resource centre and cafe	<u>8</u>	<u>10</u>

No employees received emoluments in excess of £60,000.

10. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 April 2014	2,048
Additions	580
	<u>2,628</u>
At 31 March 2015	<u>2,628</u>
DEPRECIATION	
At 1 April 2014	1,024
Charge for year	1,314
	<u>2,338</u>
At 31 March 2015	<u>2,338</u>
NET BOOK VALUE	
At 31 March 2015	<u>290</u>
At 31 March 2014	<u>1,024</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2015	2014
	£	£
Other debtors	<u>1,695</u>	<u>264</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2015	2014
	£	£
Taxation and social security	759	775
Other creditors	5,478	4,626
	<u>6,237</u>	<u>5,401</u>

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Notes to the Financial Statements - continued
for the Year Ended 31 March 2015

13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2015	2014
	£	£
Other creditors	1,667	3,333
	<u>1,667</u>	<u>3,333</u>

14. OPERATING LEASE COMMITMENTS

The following operating lease payments are committed to be paid within one year:

	2015	2014
	£	£
Expiring: In more than five years	10,000	10,000
	<u>10,000</u>	<u>10,000</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	2015 Total funds	2014 Total funds
	£	£	£	£
Fixed assets	66	224	290	1,024
Current assets	3,041	17,576	20,617	26,097
Current liabilities	(6,236)	(1)	(6,237)	(5,401)
Long term liabilities	(1,667)	-	(1,667)	(3,333)
	<u>(4,796)</u>	<u>17,799</u>	<u>13,003</u>	<u>18,387</u>

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Notes to the Financial Statements - continued
for the Year Ended 31 March 2015

16. MOVEMENT IN FUNDS

	At 1.4.14	Net movement in funds	At 31.3.15
	£	£	£
Unrestricted funds			
General fund	(7,514)	2,718	(4,796)
Restricted funds			
Ryedale District Council Community Investment Fund	2,488	(2,488)	-
Two Ridings Comic Relief	-	2,196	2,196
The Wilfred Jackson Charitable Trust	-	2,541	2,541
Allen Lane	2,891	(445)	2,446
Earl Fitzwilliam	536	(536)	-
Kirkbymoorside Town Council	551	(551)	-
Norton Town Council	614	(614)	-
C & E Sykes Charitable Trust	7,773	(7,773)	-
Brelms Trust	2,012	(415)	1,597
George Moore Foundation	805	(805)	-
Lloyds TSB Foundation	6,875	625	7,500
Pickering Town Council	250	(250)	-
Yorkshire Building Society	635	(635)	-
North Yorkshire County Council	471	(471)	-
Ryedale Lions	-	320	320
Malton and Norton Lions	-	850	850
Two Ridings Community Foundation	-	125	125
Ryedale District Council Technology Grants	-	224	224
	<hr/>	<hr/>	<hr/>
	25,901	(8,102)	17,799
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	18,387	(5,384)	13,003
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Next Steps Mental Health Resource Centre

Notes to the Financial Statements - continued
for the Year Ended 31 March 2015

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	49,870	(47,152)	2,718
Restricted funds			
Ryedale District Council Community Investment Fund	-	(2,488)	(2,488)
Two Ridings Comic Relief	4,400	(2,204)	2,196
Members' contributions	1,435	(1,435)	-
The Wilfred Jackson Charitable Trust	3,816	(1,275)	2,541
Network Rail	1,000	(1,000)	-
Allen Lane	3,500	(3,945)	(445)
Earl Fitzwilliam	-	(536)	(536)
Kirkbymoorside Town Council	-	(551)	(551)
Norton Town Council	-	(614)	(614)
C & E Sykes Charitable Trust	-	(7,773)	(7,773)
Brelms Trust	2,499	(2,914)	(415)
George Moore Foundation	-	(805)	(805)
Lloyds TSB Foundation	7,500	(6,875)	625
Pickering Town Council	-	(250)	(250)
Yorkshire Building Society	-	(635)	(635)
North Yorkshire County Council	-	(471)	(471)
Woodroffe Benton	1,000	(1,000)	-
QAF Your Consortium	39	(39)	-
Ryedale Lions	320	-	320
Malton and Norton Lions	850	-	850
Two Ridings Community Foundation	250	(125)	125
Ryedale District Council Technology Grants	716	(492)	224
	<hr/>	<hr/>	<hr/>
	27,325	(35,427)	(8,102)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>77,195</u>	<u>(82,579)</u>	<u>(5,384)</u>

Next Steps Mental Health Resource Centre

Notes to the Financial Statements - continued
for the Year Ended 31 March 2015

16. MOVEMENT IN FUNDS - continued

The restricted funds are to be used for the following purposes:

Funder	Restricted Use
Ryedale District Council Community Investment Fund	After hours group
Two Ridings Comic Relief	Walking Group
Members' Contributions	Members' activities
The Wilfred Jackson Charitable Trust	Walking Group
Network Rail	Cafe
Allen Lane	After hours group
Earl Fitzwilliam	Cafe
Kirkbymoorside Town Council	Kirkbymoorside group
Norton Town Council	Cafe
C and E Sykes Trust	Cafe
Brelms Trust	Cafe
George Moore Foundation	Walking group
Lloyds TSB Foundation	Core funding
North Yorkshire County Council	Office equipment
Yorkshire Building Society	Cafe equipment
Pickering Town Council	Drop in group
Woodroffe Benton	Core funding
QAF Your Consortium	Capacity Building
Ryedale Lions	Technology
Malton and Norton Lions	Technology
Two Ridings Community Foundation	Surviving Winter fund
Ryedale District Council	Technology

17. CONTINGENT LIABILITIES

There were no contingent liabilities at 31 March 2015 (2014: None).

18. RELATED PARTY DISCLOSURES

During the year £310 was paid to J W Burniston, the partner of L Burniston a director of the charity, for repairs to the property of the charity.

19. ULTIMATE CONTROLLING PARTY

Due to the diverse nature of the membership of the company, no one member has control over the company.

20. STATUS

The company is limited by guarantee so has no share capital. The members have guaranteed to provide an amount not exceeding £1 each in the event of the winding up of the company.