

Registered number: 03026457
Charity number: 1044977

West Kent Mind
(A company limited by guarantee)

Trustees' report and financial statements
for the year ended 31 March 2022

West Kent Mind
(A company limited by guarantee)

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West Kent Mind
(A company limited by guarantee)

Reference and administrative details
for the year ended 31 March 2022

| | |
|----------------------------------|--|
| Trustees | Mary-Ann Palmer, Chair Pat Downing MBE, President Marie Stanley, Treasurer James Bailey (resigned 21 July 2021) Chris Eriksson-Lee Kirsty Cook (appointed 21 July 2021) Ashley Ramsay (appointed 1 March 2022) Gemma Borwick Harriet Hart-Fox Chloe Webb Stephen Sunnucks Rachel Hewett |
| Company registered number | 03026457 |
| Charity registered number | 1044977 |
| Registered office | 34 St John's Road Sevenoaks TN13 3LW |
| Company secretary | Stevie Rice |
| Chief executive officer | Stevie Rice |
| Independent auditor | Kreston Reeves LLP Chartered Accountants Statutory Auditor Montague Place Quayside Chatham Maritime Chatham Kent ME4 4QU |

Chair's Welcome

On behalf of the Board of Trustees, I should like to formally thank all our staff and volunteers for their commitment, dedication and hard work over the past year. I believe we continue to make an important difference to the people and communities of West Kent.

This reporting year has remained under the shadow of the pandemic and coping with 'living with Covid-19'. So, I particularly thank our staff and volunteers for continuing to provide our services and support to clients and each other during this difficult period. Financially, we have found the environment more challenging as resources become scarcer and the funding environment even more competitive. However, we remain well reserved and have begun the investment needed to deliver the strategic plan published last year

This is my final report as Chair as I am moving away from West Kent. I have had the privilege of being Chair for 13 years and have thoroughly enjoyed working with our eminent President, Pat, three wonderful CEOs, many loyal trustees and of course, our committed staff and volunteers. Demand for West Kent Mind's services continues to increase and I am sure that with strong leadership, a dedicated staff team and clear strategic vision West Kent Mind will continue to support our community for many years to come.

CEO's Welcome

As we finally emerge from the constraints and restrictions of Covid, we are seeing a changed world. A world in which socioeconomic inequality has become the most significant social issue in the country and in which the impact on our community continues to be felt by class, ethnicity, gender, age, sexuality, geography, disability and mental health.

As we launched our new Strategic Plan, we committed to ensuring that we would target those people most impacted by Covid and tailor services to meet their needs and during the year we took bold steps towards these ambitions.

At a time of significant changes within the statutory mental health sector, West Kent Mind has been engaging with the NHS, local authorities and the charity sector to develop ways of working more closely together to achieve a better, more holistic, joined up experience for people with mental health problems.

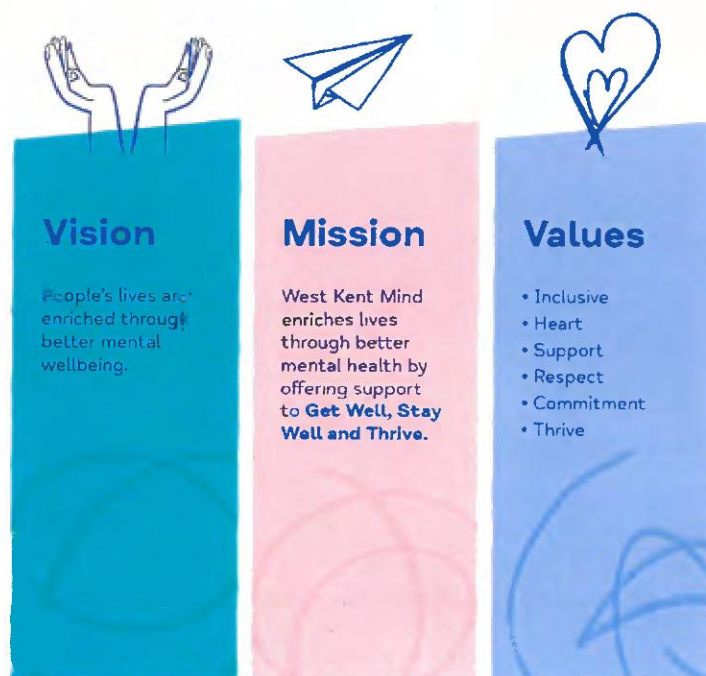
During the year, resources for our work became scarcer, competition for funds soared and the complexity of our work increased. Through it all, our staff team showed grit, resilience and endless commitment to improving the mental health of those in our community. I want to pay tribute to them all for their hard work and support in the past year.

Our ambitious approach and unstoppable fervour led to West Kent Mind winning the Kent Mental Health and Disability Charity of the Year – an award that we were extremely honoured to receive. This Annual Report outlines some of our key successes over the year and the ways in which we have supported our community to Get Well, Stay Well and to Thrive.

Stevie Rice, CEO

Our Vision, Mission, Values and Strategic Goals

In 2019 we worked closely with our stakeholders and our clients to develop a Theory of Change for West Kent Mind. With this as our starting point, and in response to the pandemic and rapidly changing environment, in 2021, we launched a new strategic plan for 2021-24 to ensure that West Kent Mind can support our community to get well, stay well and thrive.



Our key strategic goals for 2021-24 are:



Our year in numbers

The positive mental wellbeing of people and communities living and working in West Kent is at the heart of all that we do.

In 2021-22...

- 180 clients supported in 3094 counselling sessions
- 99 training sessions delivered
- 64% people attending a training session have used skills gained in a real-life situation
- 50 clients supported through the Life Skills course with 100% significantly improving their overall wellbeing
- 99% of people attending the Solace Café would recommend the service to others
- 27 fundraising heroes laced up their trainers and took on challenge events
- 40 parents were supported in specialist parenting groups
- 3 residents moved out of supported housing on to independent living
- Over 8000 people followed us on social media
- Over 2000 attendances at our community wellbeing groups
- 45 professionals attended specialist hoarding training
- Over 24,000 users visited the website
- 45 volunteers gave their time and expertise to our counselling service

How we supported people to get well

Affordable Counselling

Our low-cost counselling service offers a safe space for people wanting to find more effective ways of coping through talking therapy. Our team is made up of qualified volunteer counsellors and supervised trainees at an advanced stage of their training, all dedicated to helping clients through difficulties. Some of the challenges that people have worked through with us include stress, anxiety, emotional and relationship issues, bereavement, depression, and low self-esteem.

Over the last year we delivered 3,094 counselling sessions both online and face to face, supporting over 180 clients to navigate difficult life situations and gain a better understanding of their feelings and thought processes. A special thanks to our team of volunteers, including therapists, counsellors, and supervisors all working passionately to provide a high-quality service.

"A very big thank you for all that you have done for me over the past 18 months in helping me overcome what I can only describe as the single worst period of my life, I seem to have found some solace in all of this mess and that's all down to you. I feel ready to fly the nest and move forward with whatever comes my way!"

Affordable counselling client

Live Well Kent

West Kent Mind is proud to be a delivery partner of Live Well Kent – a county-wide programme led by Shaw Trust and Porchlight delivering a range of therapeutic and social engagement groups including Brighter Futures, Life Skills and community wellbeing activities.

Brighter Futures

Our Brighter Futures programme offers those experiencing loss the opportunity to talk and explore their feelings in a safe space with a qualified professional counsellor. The programme offers eight weeks of specialist counselling, supporting people experiencing different types of loss. As expected, we saw an increase in demand following the pandemic supporting 57 clients, 27 more than last year.

"My counsellor has been absolutely unbelievable. Oh my god did you pick the right person for me. She has allowed me to feel optimistic again which is something I never thought possible. So much compassion. She has turned my life around – an angel without wings. I now have hope." Brighter Futures client

80% of clients felt that their mental health had improved because of the support they received and 100% of clients felt that sessions lived up to their expectations.

Life Skills

In partnership with Mid Kent Mind, we delivered 16 specialist psychoeducational Life Skills courses. The course runs over 5 weeks with a specific focus on understanding mood and behaviours and aims to help clients to challenge unhelpful thinking and behaviour, making positive changes to their lives.

On completion of the course, clients

- feel more optimistic about the future

- have been feeling more useful
- have been feeling more relaxed
- are now dealing with problems better
- are now thinking more clearly

“This was one of the best things I have ever done in my life. It’s given me a deeper understanding of how my body works and reacts, and tools to manage myself”

Life Skills client

Solace Café

The Solace Café provides an essential crisis support environment within the community, for those experiencing mental or emotional distress. The café is facilitated by specialist trained staff and was delivered online this year with plans to operate in a blended approach from spring 2022. Clients can access mental health support and advice from peers and professionals in moments of crisis or emotional distress.

87% of attenders said that a visit to The Solace Café had improved their mental health and wellbeing; 99% would recommend The Solace Café to others.

New Beginnings

Our innovative New Beginnings programme supports those who are struggling with hoarding behaviours and self-neglect. In association with West Kent Housing Association, we worked with clients offering over 120 hours of support. We also offer specialist Hoarding Awareness workshops and delivered 3 courses to 45 professionals.

Supported Living

West Kent Mind’s supported housing scheme provides safe and secure accommodation in two houses in the heart of Sevenoaks for 15 people who are experiencing or recovering from mental health problems. With help from our support staff, residents work at their own pace towards increasing levels of independence. This year, 3 residents have moved on to independent living and are now thriving in the community.

“Before I came here, I was suffering in silence from my mental health condition. My hope and beliefs are that by being able to access this help and care offered by staying at Freshfields I can halt my decline and address the cause. Thank you!”

Supported Housing resident

How we supported people to stay well

Community Wellbeing

Managing anxiety, depression and stress can be a lonely experience. Our social & activity groups give clients the opportunity to meet others and learn new skills in a friendly, safe and supportive environment. Our community wellbeing team, assisted by our volunteers, continued to provide art, music, nature-based, and wellbeing groups in a blended delivery of online and face-to-face provisions with 2,109 attendances.

Money Works

Money works is a telephone finance advice service offering individualised support to clients to better manage their money as part of the Live Well Kent programme. The catchment area for the service was extended this year covering the whole of the West Kent, Maidstone, Ashford, Canterbury, and coastal areas with 262 attendances.

"Money Works was really helpful, and I even managed to claim back £3,000! This service has helped me to better budget my money showing me where I was going wrong, which has helped me to manage better." Money Works client

Parental Support Groups

Covid-19 continued to impact new parents this year, which we responded to by providing support through several provisions. Our ASD Support Group, Mum's Support Group, and our psychoeducational course Mum's Matter provided an essential service to over 40 parents.

My Mind's Eye

After a hugely successful and popular first course, we delivered the second round of our online photography project, My Mind's Eye, led by a professional photographer with lived experience of mental health issues. In February, a fundraising exhibition of clients' work was held at the Kaleidoscope Gallery in Sevenoaks.

"By coming to this group, it has helped me grow in confidence, and get outside more. When I first started the course, I didn't leave my house. My Mind's Eye has helped me get outside more to take photos, and I have now joined a weekly walking group, and feel much more connected and active." My Mind's Eye client

Skiffle Express

Skiffle Express continued to bring people together through a love of music with over 240 individual engagements this year. Our clients grow in confidence and musical ability on a weekly basis and this year enjoyed performances back out in the local community including on the Sevenoaks bandstand.

"As well as being good for your mental health, it also helps you to make friends. It's a musical community at West Kent Mind." Skiffle Express Client

How we supported our community to thrive

Disability and Mental Health Charity of the Year 2021, Kent Charity Awards

The commitment of the West Kent Mind team in challenging circumstances to continue supporting those in the local community who needed it throughout the last year, was recognised in September with this prestigious award.

"Winning this award is a real testament to the energy, drive and ambition of all the staff, volunteers and the trustees who work for West Kent Mind. It is also an award for those people we work with who have chosen to share their stories, sought out our support and made us a part of their mental health journey."

"We will continue to work with passion and determination to enrich lives through better mental health, by offering support to get well, stay well and thrive." Stevie Rice, CEO

It's good to talk

With the support of our amazing volunteers, who give their time, energy and expertise to support our staff team, our friendly phone and face-to-face Telepal and Befriending services supported people who were feeling socially isolated, giving them confidence to take steps to get back out into the community.

"For just one hour, once a week, I meet with a lovely person who's been dealt a rotten hand in life, taking the time to listen, to talk, to laugh, to share experiences and build their confidence to go out in town, walk for health and fitness and enjoy a simple coffee amongst other people." Gayle, volunteer befriender

Training & Workshops

Building a mentally healthy community

The aim of the training offer at West Kent Mind is to increase understanding and to challenge discriminatory attitudes towards mental ill health. Embedding education about mental health into schools and businesses can help to create mentally healthy communities where everyone feels supported – and has the potential to thrive.

Our courses and workshops give people

- the skills and confidence to have supportive conversations about mental health
- the tools for protecting and promoting their own mental wellbeing
- information about how to access further support

We measure our successes in terms of income generated and number of people reached, and also in the positive feedback we receive and the improvements in knowledge, skills and confidence - to support themselves and others - reported by participants.

"A fantastic interactive course, I gained so much from both the tutor, and the other delegates. Plenty of room for discussion which really aided the learning. Great mix of group work, personal learning and excellent resource pack."

Mental Health First Aid course participant

Our training reached 1679 people through 99 sessions and 94% of people felt better equipped to protect and promote their own mental wellbeing having attended one of our courses.

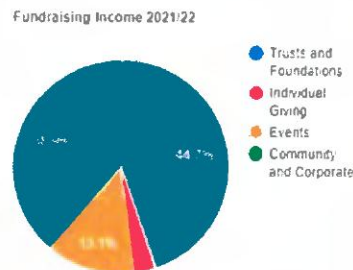
CPD accreditation

This year we attained Continued Professional Development (CPD) accreditation for three of our unique short courses – Understanding Stress & Anxiety, Understanding Depression and Mental Health Awareness for Managers. This has proved to be an additional incentive for organisations sourcing mental health training in a crowded marketplace; particularly the Managers' training, which we have delivered to a total of 207 people, over 16 sessions, reaching 7 organisations.

Alongside these certified sessions, we continued to deliver Mental Health First Aid England accredited courses as well as mentoring for Mental Health First Aiders, wellbeing workshops and bespoke sessions in Mental Health Awareness and Suicide Awareness & Prevention.

"I can say that the course has given me a real sense of understanding mental health, my own attitudes towards it, and then more importantly feeling like I can actually support someone who may need my help" Course participant

How we raised our funds



With the majority of our income coming from contracts and statutory sources, the pandemic has reinforced the importance of diversifying income streams, to mitigate risk to the charity and support our future sustainability. We began implementing plans in 2021/22 to generate income from new sources, with a focus on event, community, and corporate fundraising.

Silent Auction

We introduced a Silent Auction to our fundraising calendar which raised **£5,255** and provided an opportunity to engage with many individuals and businesses in our local community. We were incredibly grateful for the generosity of those who donated prizes and placed bids in our auction, especially during such challenging times.

Going the extra mile!

27 #FundraisingHeroes laced up their trainers and took on challenge events throughout the year which included the ASICS 10K, Vitality Half Marathon, Virtual London Marathon, and Brighton Half Marathon.

Fundraising Heroes!

During this extraordinary period, we called on our local community to join #teamWKM and help to raise the funds needed to deliver our services. We were overwhelmed by everyone's dedication and generosity, as they came up with a variety of fun and creative fundraising ideas!

Here are just a few examples of how our Fundraising Heroes stepped up to raise funds for West Kent Mind:

Ali Jeerooburkhan hosted a fun-filled event featuring live DJs and a summer BBQ raising £628.72

Chris Zachwieja took on an epic solo swim from Jersey to France raising £1,833.75

George Norgate ran from London to Brighton, a challenge covering just over 75km in one go raising £3,231.86

Eddie Armer created a range of musical tracks and encouraged people to make donations to West Kent Mind in return for downloads raising a total of £1,519.29

Trudi McLeod had a dramatic transformation whilst the hairdressers were closed during lockdown and dyed her hair from brunette to bright red raising £386.25

Carl Harris cycled 100k for the Captain Tom 100 challenge and raised £582.35

Trusts and Foundations

As an independent local charity, we continue to be extremely grateful to the Trusts and Foundations that support our crucial work. Key to maintaining our local services and developing new projects to meet the growing mental health needs of the West Kent community, is the vital income granted to us by these Trusts and Foundations. All our services and projects have benefitted from Trust and Foundations grant funding this year.

"I chose to fundraise for West Kent Mind because of the vital work they do. I wanted to raise awareness for mental health and do my part to reduce the stigma surrounding it. I ran the Asics 10k on behalf of the charity, it was a really fun and invigorating experience, that really helped my own mental health." Erica, ASICS 10K participant

Communicating and connecting

Digital systems and delivery

The last year has seen significant investment in upgrading and modernising our digital systems as we adapt to the new era of increased home working, which depends on modern technology.

- Our ISDN telephone system has been replaced by a new internet-based system.
- Our fleet of desktop computers has been replaced by modern lightweight laptops.
- Our on-site server has been retired and we have moved to cloud-based services.

During the year we went through an extensive and thorough process, facilitated by consultants Hart Square, to identify the most suitable and cost-effective CRM (Customer Relationship Management) product for the charity. We have big ambitions for this system as its destined to be the 'single source of truth' for many of our activities such as fundraising, events, training, and case management. Beacon CRM emerged as the best fit and we are excited to be working with them over the coming year to develop and implement their solution.

We're always looking to take advantage of technology in service delivery. The pandemic created a new urgency in digital delivery, and one pioneering project was the 'counselling kiosk'. This allowed clients to come to the Sevenoaks centre and meet with their counsellor remotely via Zoom videoconferencing. The constantly changing pandemic restrictions meant that the kiosk was not used extensively, however there was a lot of interest in this innovation, and it remains a possibility for us to roll out in future.

A new look

May saw the launch of national Mind's brand refresh. The new visual elements, fonts and colour palette offer a welcome freshness and contemporary feel and we integrated this new branding into all our communications. The new brand is accessible, and crucially, is optimised for a digital world.

We continued to work to establish our own identity as West Kent Mind; developing a tone of voice informed by our new values; focussing on client voice and our staff team; embedding our strapline and visually grounding our work in our geographical location.

We are live!

In September our new website went live. The site now accurately and creatively communicates the range of support and variety of activity across the organisation. It is welcoming and engaging reflecting our branding and values and there is clear and concise navigation with considered user journeys.

"The new website is looking great; very informative and bright in an easy to follow format. It is much more lively, interesting and colourful!"

Getting social

Reach and engagement across all social media platforms continued to grow significantly with small scale paid media supporting organic reach. Over 9000 people engaged and interacted directly with our posts, and total reach across all platforms was in excess of 370,000. Over 24,000 people visited our website with a high proportion visiting our 'I want help' pages.

In addition to our monthly general newsletter, sent to 4,500 people, in September we launched a monthly corporate newsletter to build communication with our local business community.

Let's Talk

We supported national campaigns on social media including Time to Talk, Mental Health Awareness Week and World Mental Health Day. We secured regular press coverage across the year in print, online and broadcast local media helping to raise awareness of West Kent Mind and encouraging open and positive discussions around mental health in our community.

Looking forward

The coming year gives us much to celebrate! We will be marking 10 years of our Skiffle Express music group which is sure to result in a number of public performances. We will be launching more services targeting specific groups including the LGBTQIA+ and Deaf community and increasing our presence and profile within local communities. And as we begin 2023, West Kent Mind will enter its **60th anniversary year** with a series of public events and celebratory moments planned across West Kent.

Investment in our infrastructure will mean we will begin to reap the rewards of new, more efficient systems internally including new Customer Relationship Management (CRM) software and impact measurement tools.

2022-23 will be an opportunity to stabilise after a challenging couple of years navigating Covid and the challenges it has placed on both the charity sector and on our clients. We will continue to provide the highest level of support possible for our clients and continue to develop services with and for our community in response to their needs.

Statutory Information

The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Policies and objectives

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)'.

West Kent Mind is an independent charity that works within West Kent and the surrounding areas. It is affiliated to national Mind. The charity works with and on behalf of people with mental health problems providing a range of practical, emotional and social support, and works to promote better mental health for all. The charity involves and includes members of the community to deliver its services and delivers wider public benefit as a result. The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

The objectives of the charity are, within the area of Kent: 'to promote the preservation of mental health and to assist in relieving and rehabilitating persons suffering from mental disorder or conditions of emotional or mental distress requiring advice or treatment.'

Founded in 1963, the charity has developed a range of services that seek to provide people with mental health problems the support they need to promote recovery, reach their full potential, live well within their communities and improve their wellbeing.

Investment policy and performance

Having regard to the liquidity requirements of the charity, the trustees have agreed to keep surplus funds in an interest-bearing deposit account with the aim of balancing ease of access to funds with maximising the interest rate received. An exception to the above is the interest-bearing investment in COIF Charity Funds. This was valued at £59,079 at the year end.

Financial review

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.

The charity suffered a deficit after gains on investments of £140,202 for the year compared with a surplus of £116,501 for the previous year. Income decreased from £882,345 in the previous year to £720,803 in this year.

Reserves policy

Reserves are essential to:

- a) enable the charity to respond to short-term fluctuations in the level of funding and to provide sufficient liquidity to meet its revenue and capital needs;
- b) cover contingencies in the event of an unexpected curtailment of activities.

Based on the above, the trustees have set a minimum level of unrestricted reserves equal to three months running costs (£216,425) and an ideal level of six months running costs (£432,850). The value of our unrestricted reserves at the year-end decreased from £561,407 in the previous year to £421,205 this year. Therefore, despite the deficit suffered we have almost achieved the 6 months of running costs level of reserves.

Structure, governance and management

Constitution

West Kent Mind is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association. The company is constituted under a Memorandum of Association and is a registered charity number 1044977.

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.

Each member of the Trust may seek nomination for election as a trustee. Trustees and staff welcome potential new trustees with key professional skills.

All trustees receive comprehensive induction training sufficient for them to be able to understand their responsibilities and have a role description. In addition, away days and other opportunities to improve their skills and understanding are held for trustees, enabling them to keep fully informed of issues affecting West Kent Mind and their role as trustees.

Organisational structure and decision-making policies

West Kent Mind is governed by a Board of Trustees which meets regularly to manage its affairs. The trustees are elected by the membership at the Annual General Meeting. West Kent Mind has approximately 37 staff and over 100 active volunteers who contribute to achieving its objectives. The Chief Executive, Stevie Rice, leads the staff and volunteer team under delegated powers, reporting to the Chair and Board of Trustees.

Pay policy for key management personnel

The trustees give of their time freely and no trustee received remuneration in the year. The pay of the senior staff is reviewed annually and benchmarked against pay levels in other charities of similar size. The pay of the chief executive is reviewed and set annually by the Board of Trustees, the pay of senior staff is reviewed and set annually by the Finance Sub-Group. We aim to achieve good value whilst at the same time ensuring the recruitment and retention of key staff.

Risk management

A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due and active management of debtors and creditors to ensure that sufficient working capital is available.

The Board of Trustees reviews its risk profile annually. We use a standard risk management model which includes risk identification, risk assessment, evaluation and implementation of steps to minimise risks. Key areas covered are governance, operational, financial, and external risks and compliance with law and regulations.

Key risks include:

- competition from larger agencies and commissioning trends which favour larger organisations;
- short-term and unpredictable income sources;
- cash flow sensitivities;
- dependency on income sources within the context of economic uncertainty and a fast-changing environment;
- government policy or political changes that may have an adverse impact on our beneficiaries.

Fundraising practices

As a responsible charity, we have adequate systems and processes in place to demonstrate our commitment to protecting donors and the public, including vulnerable people, from poor fundraising practices.

As part of the new law, the fundraising standards form part of the agreements between the trust and any commercial participators including professional fundraisers with whom we undertake any work. West Kent Mind currently works with one professional fundraiser on grant and trust applications.

Disclosure of information to auditor

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Statement of Trustees' Responsibilities

The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Mary-Ann Palmer

Chair of the Board of Trustees

Date: 19-July-2022

West Kent Mind
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Independent auditor's report to the Members of West Kent Mind

Opinion

We have audited the financial statements of West Kent Mind (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the related notes, 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 31 March 2022 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 United Kingdom, including the Financial Reporting Council'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 financial statements are 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.

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Independent auditor's report to the Members of West Kent Mind (continued)

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion 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' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of 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 Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, 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 West Kent Mind (continued)

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:

Capability of the audit in detecting irregularities, including fraud

Based on our understanding of the charity and the sector as a whole, and through discussion with the Trustees and other management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to safeguarding, health and safety and employment law. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities SORP (FRS 102) Second Edition (released October 2019), the Companies Act 2006, taxation and pension legislation. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries and management bias in accounting estimates and judgemental areas of the financial statements. Audit procedures performed by the engagement team included:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud; and
- Assessment of identified fraud risk factors; and
- Review of expenditure to confirm no evidence of personal benefit; and
- Identifying and assessing the design effectiveness of controls that management has in place to prevent and detect fraud; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance; and
- Review of significant and unusual transactions and evaluation of the underlying financial rationale supporting transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

West Kent Mind
(A company limited by guarantee)

Independent auditor's report to the Members of West Kent Mind (continued)

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



S M Robinson BA FCA FCIE DChA MCMI (senior statutory auditor)

for and on behalf of

Kreston Reeves LLP

Chartered Accountants

Statutory Auditor

Chatham Maritime

Date: 20/7/2022

West Kent Mind
(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
for the year ended 31 March 2022

| | Note | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|---|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | | |
| Donations and legacies | 3 | 88,706 | - | 88,706 | 96,770 |
| Charitable activities | 4 | 307,157 | 323,277 | 630,434 | 783,870 |
| Investments | 5 | 1,663 | - | 1,663 | 1,705 |
| Total income | | 397,526 | 323,277 | 720,803 | 882,345 |
| Expenditure on: | | | | | |
| Charitable activities | 6 | 542,422 | 323,277 | 865,699 | 775,259 |
| Total expenditure | | 542,422 | 323,277 | 865,699 | 775,259 |
| Net (expenditure)/income before net gains on investments | | (144,896) | - | (144,896) | 107,086 |
| Net gains on investments | | 4,694 | - | 4,694 | 9,415 |
| Net movement in funds | | (140,202) | - | (140,202) | 116,501 |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 561,407 | - | 561,407 | 444,906 |
| Net movement in funds | | (140,202) | - | (140,202) | 116,501 |
| Total funds carried forward | | 421,205 | - | 421,205 | 561,407 |

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

The notes on pages 23 to 41 form part of these financial statements.

West Kent Mind
(A company limited by guarantee)
Registered number: 03026457

Balance sheet
as at 31 March 2022

| | Note | 2022 £ | 2021 £ |
|--|-------------|-----------------------|-----------------------|
| Fixed assets | | | |
| Tangible assets | 10 | 16,775 | 16,759 |
| Current assets | | | |
| Debtors | 11 | 16,086 | 14,364 |
| Investments | 12 | 59,079 | 54,385 |
| Cash at bank and in hand | | 402,042 | 517,981 |
| | | <u>477,207</u> | <u>586,730</u> |
| Creditors: amounts falling due within one year | 13 | (72,777) | (42,082) |
| Net current assets | | <u>404,430</u> | <u>544,648</u> |
| Total net assets | | <u><u>421,205</u></u> | <u><u>561,407</u></u> |
| Charity funds | | | |
| Restricted funds | 14 | - | - |
| Unrestricted funds | 14 | 421,205 | 561,407 |
| Total funds | | <u><u>421,205</u></u> | <u><u>561,407</u></u> |

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Mary-Ann Palmer
Chair

Date: 19-July-2022

The notes on pages 23 to 41 form part of these financial statements.

West Kent Mind
(A company limited by guarantee)

Statement of cash flows
for the year ended 31 March 2022

| | Note | 2022 £ | 2021 £ |
|---|-------------|-------------------|-------------------|
| Cash flows from operating activities | | | |
| Net cash provided by operating activities | 17 | (110,499) | 125,807 |
| Cash flows from investing activities | | | |
| Dividends, interests and rents from investments | | 1,663 | 1,705 |
| Purchase of tangible fixed assets | | (7,103) | (16,644) |
| Net cash used in investing activities | | (5,440) | (14,939) |
| Change in cash and cash equivalents in the year | | (115,939) | 110,868 |
| Cash and cash equivalents at the beginning of the year | | 517,981 | 407,113 |
| Cash and cash equivalents at the end of the year | 18 | 402,042 | 517,981 |

The notes on pages 23 to 41 form part of these financial statements

West Kent Mind
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

1. General information

West Kent Mind is a charity, number 1044977 (company number: 03026457), limited by guarantee, incorporated in England and Wales.

The charity's registered office is 34 St John's Road, Sevenoaks, TN13 3LW.

The charitable activities of the charity continues to be to promote the preservation of mental health and to assist in relieving and rehabilitating persons suffering from mental disorder or conditions of emotional or mental distress requiring advice or treatment.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

West Kent Mind meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The charity's functional and presentational currency is Pound Sterling.

The charity's financial statements are presented to the nearest pound.

The members of the company are the trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

2.2 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events 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 at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Notes to the financial statements
for the year ended 31 March 2022

2. Accounting policies (continued)

2.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

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.

2.4 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 allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

Notes to the financial statements
for the year ended 31 March 2022

2. Accounting policies (continued)

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recovered. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount. Impairment losses are recognised in the Statement of financial activities.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

| | | |
|-----------|---|-------------|
| Equipment | - | 25% on cost |
|-----------|---|-------------|

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the statement of financial activities.

2.6 Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.7 Fund accounting

General funds are unrestricted funds which 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 each 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 costs 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.

Investment income, gains and losses are allocated to the appropriate fund.

Notes to the financial statements
for the year ended 31 March 2022

2. Accounting policies (continued)

2.8 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the statement of financial activities.

2.9 Operating leases

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

2.10 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.11 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.12 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 of the deposit or similar account.

2.13 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

2.14 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.15 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

West Kent Mind
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

3. Income from donations and legacies

| | Unrestricted funds 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|-------------------|--|---------------------------------------|---------------------------------------|
| Donations | 88,706 | 88,706 | 86,583 |
| Government grants | - | - | 10,187 |
| | <u>88,706</u> | <u>88,706</u> | <u>96,770</u> |
| Total 2021 | <u>96,770</u> | <u>96,770</u> | |

4. Income from charitable activities

| | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|---|--|--|---------------------------------------|---------------------------------------|
| Supporting Living and Housing | 137,057 | 99,909 | 236,966 | 273,357 |
| Community Mental Health and Wellbeing services | 29,638 | 90,874 | 120,512 | 92,736 |
| Talking Therapies | 48,597 | 88,220 | 136,817 | 120,126 |
| Training and Awareness Raising | 67,949 | - | 67,949 | 137,690 |
| Community Strategic Support | 23,916 | 44,274 | 68,190 | 159,961 |
| | <u>307,157</u> | <u>323,277</u> | <u>630,434</u> | <u>783,870</u> |
| Total 2021 | <u>278,764</u> | <u>505,106</u> | <u>783,870</u> | |

West Kent Mind
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

Grants and contracts received, included in the above, are as follows

| | 2022 £ | 2021 £ |
|-------------------------------------|----------------|----------------|
| Garfield Weston Foundation | 30,000 | 40,000 |
| Sevenoaks District Council | 14,672 | 30,900 |
| Shaw Trust | 214,038 | 208,354 |
| KMPT Service User Payments | - | 16,000 |
| Kent Community Foundation | 26,021 | 36,000 |
| National Lottery | - | 43,578 |
| West Kent CCG | 49,635 | 49,635 |
| Kent County Council | - | 11,100 |
| Citizens Advice Bureau | - | 7,500 |
| National Mind | 3,000 | 61,244 |
| Tonbridge & Malling Borough Council | 10,096 | 10,000 |
| Involve Kent | 20,250 | 1,000 |
| Kickstart | 8,409 | - |
| WKHA | 10,000 | - |
| Kent County Council CYP | - | 16,848 |
| Local Minds | 18,078 | - |
| NFU Mutual | 6,452 | - |
| The Great Stonebridge Trust | - | 3,500 |
| Mid Kent Mind Minding Me/Early Help | - | 8,100 |
| | 410,651 | 543,759 |

5. Investment income

| | Unrestricted funds 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|---------------------|------------------------------------|-----------------------------|-----------------------------|
| Interest receivable | 1,663 | 1,663 | 1,705 |
| | 1,705 | 1,705 | |

West Kent Mind
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

6. Analysis of expenditure by activities

| | Direct costs 2022 £ | Support costs 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|---|--|---|---------------------------------------|---------------------------------------|
| Supporting Living and Housing | 136,267 | 77,616 | 213,883 | 207,915 |
| Community Mental Health and Wellbeing services | 90,043 | 88,490 | 178,533 | 176,216 |
| Talking Therapies | 111,156 | 17,175 | 128,331 | 104,495 |
| Training and Awareness Raising | 97,243 | 40,009 | 137,252 | 150,301 |
| Community Strategic Support | 172,661 | 35,090 | 207,751 | 132,681 |
| Community Development | - | (51) | (51) | 3,651 |
| | 607,370 | 258,329 | 865,699 | 775,259 |
| Total 2021 | 551,346 | 223,913 | 775,259 | |

West Kent Mind
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

| | Supporting Living and Housing 2022 £ | Community Mental Health and Wellbeing services 2022 £ | Talking Therapies 2022 £ | Training and Awareness Raising 2022 £ |
|----------------------------------|---|--|---|--|
| Staff costs | 44,255 | 78,712 | 90,586 | 61,861 |
| Rent | 65,403 | - | - | - |
| Rates and water | 6,995 | - | - | - |
| Light and heat | 12,960 | - | - | - |
| Telephone | 528 | 1,047 | 393 | - |
| Printing, postage and stationery | - | - | - | 1 |
| Sundries | 1,119 | - | - | - |
| Travelling | - | - | 317 | - |
| Equipment costs | - | - | - | 15,022 |
| Staff training | 160 | 331 | 455 | 7,251 |
| Maintenance | 4,419 | - | - | - |
| Staff advertising | 428 | 870 | 663 | - |
| Events and outgoings | - | 1,489 | - | - |
| Bought in services | - | 7,500 | 18,580 | 12,737 |
| Marketing | - | 83 | - | 353 |
| Volunteer expenses | - | 11 | 162 | 18 |
| | <u>136,267</u> | <u>90,043</u> | <u>111,156</u> | <u>97,243</u> |
| Total 2021 | <u>141,485</u> | <u>100,929</u> | <u>91,207</u> | <u>117,086</u> |

West Kent Mind
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

6. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

| | Volunteer Support and Develop- ment 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|----------------------------------|---|---------------------------------------|---------------------------------------|
| Staff costs | 144,823 | 420,237 | 383,310 |
| Rent | - | 65,403 | 70,984 |
| Rates and water | - | 6,995 | 5,021 |
| Light and heat | - | 12,960 | 11,556 |
| Telephone | 5,481 | 7,449 | 4,349 |
| Printing, postage and stationery | 6,476 | 6,477 | 1,064 |
| Sundries | - | 1,119 | 1,423 |
| Travelling | 25 | 342 | 26 |
| Equipment costs | 9,141 | 24,163 | 5,298 |
| Staff training | 247 | 8,444 | 5,753 |
| Maintenance | - | 4,419 | 2,223 |
| Staff advertising | 863 | 2,824 | 3,131 |
| Events and outgoings | 2,256 | 3,745 | 2,154 |
| Subscriptions | 67 | 67 | - |
| Bought in services | 450 | 39,267 | 52,997 |
| Marketing | 2,467 | 2,903 | 1,712 |
| Volunteer expenses | 365 | 556 | 345 |
| | 172,661 | 607,370 | 551,346 |
| Total 2021 | 100,639 | 551,346 | |

West Kent Mind
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

6. Analysis of expenditure by activities (continued)

Analysis of support costs

| | Supporting Living and Housing 2022 £ | Community Mental Health and Wellbeing services 2022 £ | Talking Therapies 2022 £ | Training and Awareness Raising 2022 £ | Community Strategic Support 2022 £ |
|----------------------------------|--|---|-----------------------------------|--|--|
| Staff costs | 46,685 | 52,946 | 9,301 | 23,343 | 23,342 |
| Depreciation | 2,126 | 2,410 | 425 | 1,063 | 1,063 |
| Rent | 2,700 | 3,060 | 540 | 1,350 | 1,350 |
| Rates and water | 2,026 | 2,297 | 405 | 1,013 | 1,013 |
| Light and heat | 1,505 | 1,705 | 301 | 752 | 752 |
| Telephone | 53 | 59 | 11 | 27 | 27 |
| Printing, postage and stationery | 282 | 496 | 56 | 141 | (35) |
| Sundries | 1,871 | 2,121 | 1,547 | 935 | (187) |
| Equipment costs | 1,611 | 1,826 | 322 | 805 | 805 |
| Staff training | 293 | 331 | 59 | 146 | 146 |
| Maintenance | 5,197 | 5,891 | 1,039 | 2,598 | 2,598 |
| Staff advertising | 270 | 306 | 54 | 135 | 135 |
| Insurance | - | - | - | - | - |
| Bought in services | - | - | - | - | - |
| Marketing | - | - | - | - | - |
| Subscriptions | 197 | 222 | 39 | 161 | 35 |
| Bank charges | 802 | 910 | 176 | 401 | 385 |
| Professional fees | 11,882 | 13,468 | 2,376 | 7,081 | 2,981 |
| DBS fees | 116 | 442 | 524 | 58 | 680 |
| | <u>77,616</u> | <u>88,490</u> | <u>17,175</u> | <u>40,009</u> | <u>35,090</u> |
| Total 2021 | <u>66,430</u> | <u>75,287</u> | <u>13,288</u> | <u>33,215</u> | <u>32,042</u> |

West Kent Mind
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

6. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

| | Volunteer Support and Develop- ment 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|----------------------------------|---|---------------------------------------|---------------------------------------|
| Staff costs | - | 155,617 | 131,044 |
| Depreciation | - | 7,087 | 6,045 |
| Rent | - | 9,000 | 9,000 |
| Rates and water | - | 6,754 | 1,052 |
| Light and heat | - | 5,015 | 241 |
| Telephone | - | 177 | 3,126 |
| Printing, postage and stationery | - | 940 | 2,147 |
| Sundries | (51) | 6,236 | 3,896 |
| Equipment costs | - | 5,369 | 12,278 |
| Staff training | - | 975 | 212 |
| Maintenance | - | 17,323 | 11,036 |
| Staff advertising | - | 900 | 1,228 |
| Insurance | - | - | 5,067 |
| Bought in services | - | - | 15,120 |
| Marketing | - | - | 3,549 |
| Subscriptions | - | 654 | 1,878 |
| Bank Charges | - | 2,674 | 1,335 |
| Professional fees | - | 37,788 | 15,659 |
| DBS Fees | - | 1,820 | - |
| | (51) | 258,329 | 223,913 |
| Total 2021 | 3,651 | 223,913 | |

7. Auditor's remuneration

| | 2022 £ | 2021 £ |
|---|-------------------|-------------------|
| Fees payable to the charity's auditor for the audit of the charity's annual accounts | 5,940 | 5,940 |
| Fees payable to the charity's auditor in respect of: All taxation advisory services not included above | - | 1,800 |

West Kent Mind
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8. Staff costs

| | 2022 | 2021 |
|-----------------------|----------------|----------------|
| | £ | £ |
| Wages and salaries | 528,697 | 477,278 |
| Social security costs | 38,270 | 29,938 |
| Other pension costs | 8,887 | 7,138 |
| | 575,854 | 514,354 |

The average number of persons employed by the charity during the year was as follows:

| | 2022 | 2021 |
|-------------------------------|-------------|-------------|
| | No. | No. |
| Support workers | 24 | 21 |
| Management and administration | 9 | 9 |
| Fundraising | 4 | 5 |
| | 37 | 35 |

The average headcount expressed as full-time equivalents was:

| | 2022 | 2021 |
|-------------------------------|-------------|-------------|
| | No. | No. |
| Support workers | 12 | 9 |
| Management and administration | 6 | 4 |
| Fundraising | 3 | 5 |
| | 21 | 18 |

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

| | 2022 | 2021 |
|-------------------------------|-------------|-------------|
| | No. | No. |
| In the band £60,001 - £70,000 | 1 | 1 |

The total remuneration, benefits and pensions paid in respect of the key management personnel in the year was £72,872 (2021 - £65,883).

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

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10. Tangible fixed assets

| | Office equipment £ |
|--------------------------|-----------------------------------|
| Cost or valuation | |
| At 1 April 2021 | 48,372 |
| Additions | 7,103 |
| At 31 March 2022 | <u>55,475</u> |
| Depreciation | |
| At 1 April 2021 | 31,613 |
| Charge for the year | 7,087 |
| At 31 March 2022 | <u>38,700</u> |
| Net book value | |
| At 31 March 2022 | <u>16,775</u> |
| At 31 March 2021 | <u>16,759</u> |

11. Debtors

| | 2022 £ | 2021 £ |
|--------------------------------|-------------------|-------------------|
| Due within one year | | |
| Trade debtors | 13,049 | 14,364 |
| Prepayments and accrued income | 3,037 | - |
| | <u>16,086</u> | <u>14,364</u> |

12. Current asset investments

| | 2022 £ | 2021 £ |
|--------------------|-------------------|-------------------|
| Listed investments | <u>59,079</u> | <u>54,385</u> |

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13. Creditors: Amounts falling due within one year

| | 2022 | 2021 |
|---|----------------------|---------------|
| | £ | £ |
| Bank overdrafts | - | 45 |
| Trade creditors | 6,906 | 9,671 |
| Other taxation and social security | 13,815 | 9,815 |
| Other creditors | 1,362 | 1,652 |
| Accruals and deferred income | 50,694 | 20,899 |
| | <u>72,777</u> | <u>42,082</u> |
| | 2022 | 2021 |
| | £ | £ |
| Deferred income at 1 April 2021 | 14,959 | 32,324 |
| Resources deferred during the year | 44,753 | 14,959 |
| Amounts released from previous periods | (14,959) | (32,324) |
| Deferred income at 31 March 2022 | <u>44,753</u> | <u>14,959</u> |

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**Notes to the financial statements
for the year ended 31 March 2022**

14. Statement of funds

Statement of funds - current year

| | Balance at 1 April 2021 £ | Income £ | Expenditure £ | Transfers in/out £ | Gains/ (Losses) £ | Balance at 31 March 2022 £ |
|---------------------------------------|---------------------------------|----------------|------------------|--------------------------|-------------------------|-------------------------------------|
| Unrestricted funds | | | | | | |
| Designated funds | | | | | | |
| Infrastructure fund | 88,000 | - | (12,005) | (7,103) | - | 68,892 |
| General funds | | | | | | |
| General Fund | 473,407 | 397,526 | (530,417) | 7,103 | 4,694 | 352,313 |
| Total Unrestricted funds | 561,407 | 397,526 | (542,422) | - | 4,694 | 421,205 |
| Restricted funds | | | | | | |
| Community Mental Health and Wellbeing | - | 90,874 | (90,874) | - | - | - |
| Talking Therapies | - | 88,220 | (88,220) | - | - | - |
| Community Strategic Support | - | 44,274 | (44,274) | - | - | - |
| Supporting Living and Housing | - | 99,909 | (99,909) | - | - | - |
| | - | 323,277 | (323,277) | - | - | - |
| Total of funds | 561,407 | 720,803 | (865,699) | - | 4,694 | 421,205 |

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Notes to the financial statements
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14. Statement of funds (continued)

Statement of funds - prior year

| | Balance at 1 April 2020 £ | Income £ | Expenditure £ | Transfers in/out £ | Gains/ (Losses) £ | Balance at 31 March 2021 £ |
|---------------------------------------|---------------------------------|-----------------------|-------------------------|--------------------------|-------------------------|-------------------------------------|
| Unrestricted funds | | | | | | |
| Designated funds | | | | | | |
| Infrastructure fund | - | - | - | 88,000 | - | 88,000 |
| General funds | | | | | | |
| General Fund | 437,321 | 377,239 | (262,568) | (88,000) | 9,415 | 473,407 |
| Total Unrestricted funds | <u>437,321</u> | <u>377,239</u> | <u>(262,568)</u> | <u>-</u> | <u>9,415</u> | <u>561,407</u> |
| Restricted funds | | | | | | |
| Community Mental Health and Wellbeing | 7,585 | 92,736 | (100,321) | - | - | - |
| Talking Therapies | - | 84,435 | (84,435) | - | - | - |
| Community Strategic Support | - | 161,113 | (161,113) | - | - | - |
| Supporting Living and Housing | - | 99,908 | (99,908) | - | - | - |
| Training and Awareness Raising | - | 66,914 | (66,914) | - | - | - |
| | <u>7,585</u> | <u>505,106</u> | <u>(512,691)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total of funds | <u><u>444,906</u></u> | <u><u>882,345</u></u> | <u><u>(775,259)</u></u> | <u><u>-</u></u> | <u><u>9,415</u></u> | <u><u>561,407</u></u> |

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Notes to the financial statements
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The Infrastructure designated fund is to be used towards the investment in infrastructure to support efficiency and the longer term viability of West Kent Mind.

The current year restricted funds are to be used for:-

Community Mental Health and Wellbeing - funding to support the provision of a range of centre and community-based recovery services.

Talking Therapies - this fund is for the running of various therapeutic programmes, funded by Shaw Trust.

Community Strategic Support - this fund supports the subcontract for the Mental Health Action Group as well as a contract for processing expenses for NHS volunteers.

Supporting Living and Housing - this fund is for funding to support the charity's supported housing scheme to help individuals in to safe and secure accommodation.

Training and Awareness Training - funding to provide a number of bespoke training courses to staff at DAVSS (a local charity) as well as Kent County Council employees.

15. Summary of funds

Summary of funds - current year

| | Balance at 1 April 2021 £ | Income £ | Expenditure £ | Transfers in/out £ | Gains/ (Losses) £ | Balance at 31 March 2022 £ |
|------------------|---------------------------------|----------------|------------------|--------------------------|-------------------------|-------------------------------------|
| Designated funds | 88,000 | - | (12,005) | (7,103) | - | 68,892 |
| General funds | 473,407 | 397,526 | (530,417) | 7,103 | 4,694 | 352,313 |
| Restricted funds | - | 323,277 | (323,277) | - | - | - |
| | <u>561,407</u> | <u>720,803</u> | <u>(865,699)</u> | <u>-</u> | <u>4,694</u> | <u>421,205</u> |

Summary of funds - prior year

| | Balance at 1 April 2020 £ | Income £ | Expenditure £ | Transfers in/out £ | Gains/ (Losses) £ | Balance at 31 March 2021 £ |
|------------------|---------------------------------|----------------|------------------|--------------------------|-------------------------|-------------------------------------|
| Designated funds | - | - | - | 88,000 | - | 88,000 |
| General funds | 437,321 | 377,239 | (262,568) | (88,000) | 9,415 | 473,407 |
| Restricted funds | 7,585 | 505,106 | (512,691) | - | - | - |
| | <u>444,906</u> | <u>882,345</u> | <u>(775,259)</u> | <u>-</u> | <u>9,415</u> | <u>561,407</u> |

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Notes to the financial statements
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16. Analysis of net assets between funds

Analysis of net assets between funds - current year

| | Unrestricted funds 2022 £ | Total funds 2022 £ |
|-------------------------------|------------------------------------|-----------------------------|
| Tangible fixed assets | 16,775 | 16,775 |
| Current assets | 477,207 | 477,207 |
| Creditors due within one year | (72,777) | (72,777) |
| Total | 421,205 | 421,205 |

Analysis of net assets between funds - prior year

| | Unrestricted funds 2021 £ | Total funds 2021 £ |
|-------------------------------|------------------------------------|-----------------------------|
| Tangible fixed assets | 16,759 | 16,759 |
| Current assets | 586,730 | 586,730 |
| Creditors due within one year | (42,082) | (42,082) |
| Total | 561,407 | 561,407 |

17. Reconciliation of net movement in funds to net cash flow from operating activities

| | 2022 £ | 2021 £ |
|--|------------------|----------------|
| Net income/expenditure for the year (as per Statement of Financial Activities) | (140,202) | 116,501 |
| Adjustments for: | | |
| Depreciation charges | 7,087 | 6,045 |
| Losses on investments | (4,694) | (9,415) |
| Dividends, interests and rents from investments | (1,663) | (1,705) |
| Decrease/(increase) in debtors | (1,722) | 27,267 |
| Increase/(decrease) in creditors | 30,695 | (12,886) |
| Net cash provided by/(used in) operating activities | (110,499) | 125,807 |

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**Notes to the financial statements
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18. Analysis of cash and cash equivalents

| | 2022 | 2021 |
|--------------|----------------|---------|
| | £ | £ |
| Cash in hand | 402,042 | 517,981 |

19. Analysis of changes in net debt

| | At 1 April 2021 | Cash flows | At 31 March 2022 |
|-------------------------------------|--------------------|------------------|---------------------|
| | £ | £ | £ |
| Cash at bank and in hand | 517,981 | (115,939) | 402,042 |
| Bank overdrafts repayable on demand | (45) | 45 | - |
| Liquid investments | 54,385 | 4,694 | 59,079 |
| | 572,321 | (111,200) | 461,121 |

20. Operating lease commitments

At 31 March 2022 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

| | 2022 | 2021 |
|--|---------------|--------|
| | £ | £ |
| Not later than 1 year | 10,588 | 12,810 |
| Later than 1 year and not later than 5 years | 3,000 | 21,953 |
| | 13,588 | 34,763 |

21. Related party transactions

During the year there were transactions with Brachers LLP, of which C Eriksson-Lee, one of the charity's trustees, is a partner, amounting to £590 (2021: £Nil). There were no balances outstanding at the year end (2021: £Nil).

22. Controlling party

There is no ultimate controlling party.