

**SWAFFHAM & DISTRICT MENTAL HEALTH ASSOCIATION LIMITED**

**(A company limited by guarantee)**

**UNAUDITED**

**EXECUTIVE COMMITTEE'S REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2022**

**SWAFFHAM & DISTRICT MENTAL HEALTH ASSOCIATION LIMITED**  
(A company limited by guarantee)

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**SWAFFHAM & DISTRICT MENTAL HEALTH ASSOCIATION LIMITED**  
**(A company limited by guarantee)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND  
ADVISERS**

**FOR THE YEAR ENDED 31 March 2022**

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The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2022.

**Reference and administrative details**

**Registered charity name** Swaffham & District Mental Health Association Limited

**Charity registration number** 1050124

**Company registration number** 02956667

**Principal office and registered office** Merle Boddy Centre  
Station Yard  
Swaffham  
Norfolk  
PE37 7JE

**Executive Committee** Dr R Musson  
Mr I W Pilcher  
Mrs S J Pilcher  
Mr S M Sole

**Company secretary** Mrs S J Pilcher

**Directors** Mr D C Morris  
Mr S M Sole  
Mrs S J Pilcher  
Dr R Musson

**SWAFFHAM & DISTRICT MENTAL HEALTH ASSOCIATION LIMITED**  
(A company limited by guarantee)

**EXECUTIVE COMMITTEE'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2022**

The Executive Committee present their annual report together with the financial statements of the company Swaffham & District Mental Health Association Limited for the period 1 April 2021 to 31 March 2022. The Executive Committee confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the 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 (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

**OBJECTIVES AND ACTIVITIES**

**a. POLICIES AND OBJECTIVES**

In setting objectives and planning for activities, the Executive Committee has given due consideration to general guidance published by the charity commission relating to public benefit.

The principal objective of the company during the year was to protect and preserve health and to relieve the mentally ill in particular by providing and assisting in the provision of day services.

There have been no changes in the objectives since the last annual report.

**b. STRATEGIES FOR ACHIEVING OBJECTIVES**

The company has been set up to give friendship and support to all suffering from mental illness, to provide information to those who would like to help in this work, to stimulate interest in mental health and to study local needs and consider ways of filling any gaps in the service, and to cooperate with all local organisations engaged in mental health work.

Our members are consulted to establish their needs and wants. We will continue to develop our service in line with both their and our objectives.

**ACHIEVEMENTS AND PERFORMANCE**

**a. REVIEW OF ACTIVITIES**

The Day Centre continues to be open five days per week and, although our numbers are not as high as we would wish, we continue to offer a valuable service to those who do come to us.

At present, we have 7 members of staff, all of whose efforts are greatly appreciated by the Executive Committee and the clients at the Centre.

Essential changes for provision of individual services, due to Covid specifications, included the procurement of individual serving tables for each client at their own chair.

As has been happening for a number of years, the Centre Manager gives talks about the work of the Centre to organisations in the town and surrounding areas, in order to make as many people as possible aware of the service we offer.

**SWAFFHAM & DISTRICT MENTAL HEALTH ASSOCIATION LIMITED**  
**(A company limited by guarantee)**

**EXECUTIVE COMMITTEE'S REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

We are grateful for the support and encouragement which we receive from organisations, groups and individuals in the town. Without their help, we would not be able to continue.

The Executive Committee would like to thank the staff for their efforts, dedication and continued support in maintaining the high standard of service that the Centre offers.

**FINANCIAL REVIEW**

**a. GOING CONCERN**

After making the appropriate enquiries, the trustees have a reasonable expectation that the company 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.

**b. RESERVES POLICY**

The Executive Committee are conscious of the need to maintain unrestricted reserves, sufficient to meet planned and unforeseen fluctuations in income and expenditure for the foreseeable future. The policy is to maintain a level of resources that is equivalent to at least six months of the annual expenditure or which, on cessation, would cover all anticipated liabilities, including redundancy payments to staff.

Free reserves (unrestricted not represented by tangible fixed assets) now equate to £89,610, which represents approximately nine to ten months of total expenditure.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**a. CONSTITUTION**

The company is a charitable company limited by guarantee, and was set up by a Charity Commission Scheme, and is a registered charity number 1050124.

**PLANS FOR FUTURE PERIODS**

**a. FUTURE DEVELOPMENTS**

There are no plans at present for future developments.

**SWAFFHAM & DISTRICT MENTAL HEALTH ASSOCIATION LIMITED**  
(A company limited by guarantee)

**EXECUTIVE COMMITTEE'S REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**EXECUTIVE COMMITTEES' RESPONSIBILITIES STATEMENT**

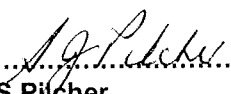
The Executive Committee (who are also directors of Swaffham and District Mental Health Association Limited for the purposes of company law) are responsible for preparing the Executive Committee's report and the financial statements in accordance with applicable law and Company law requires the Executive Committee to prepare financial statements for each financial year. Under company law, the Executive Committee 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 charitable company, and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the Executive Committee are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting 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 operation.

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

This report was approved by the Executive Committee on 9 August 2022, and signed for on their behalf by:

.....  
Mrs S Pilcher

**SWAFFHAM & DISTRICT MENTAL HEALTH ASSOCIATION LIMITED**  
(A company limited by guarantee)

**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2022**

**INDEPENDENT EXAMINER'S REPORT TO THE EXECUTIVE COMMITTEE OF SWAFFHAM & DISTRICT MENTAL HEALTH ASSOCIATION LIMITED (the 'company')**

I report to the charity Executive Committee on my examination of the accounts of the company for the year ended 31 March 2022.

This report is made solely to the company's Executive Committee, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Executive Committee those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Executive Committee as a body, for my work or for this report.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the Executive Committee of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination, I have followed the directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**INDEPENDENT EXAMINER'S STATEMENT**

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

- 1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination; or
- 4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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

Signed:  .....

Dated: 9 August 2022

Gavin Minns FCA

**CLENSHAW MINNS**  
Chartered Accountants

**SWAFFHAM & DISTRICT MENTAL HEALTH ASSOCIATION LIMITED**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME & EXPENDITURE  
ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022**

	<b>Note</b>	<b>Restricted funds 2022 £</b>	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
<b>INCOME FROM:</b>					
Donations and legacies	2	-	13,851	13,851	37,857
Charitable activities	3	-	119,545	119,545	75,290
Other trading activities	4	-	657	657	-
Investments	5	-	5	5	19
		<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL INCOME</b>		-	134,058	134,058	113,166
		<hr/>	<hr/>	<hr/>	<hr/>
<b>EXPENDITURE ON:</b>					
Charitable activities	6,7,8	-	121,626	121,629	110,102
		<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL EXPENDITURE</b>	9	-	121,626	121,629	110,102
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET EXPENDITURE BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>					
		-	12,432	12,429	3,064
<b>NET MOVEMENT IN FUNDS</b>					
		-	12,432	12,429	3,064
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		-	117,261	117,261	114,197
		<hr/>	<hr/>	<hr/>	<hr/>
<b>MOVEMENT OF FUNDS B/FWD</b>				-	
<b>TOTAL FUNDS CARRIED FORWARD</b>					
		-	129,693	129,693	117,261
		<hr/>	<hr/>	<hr/>	<hr/>

The notes on pages 8 to 19 form part of these financial statements.

**SWAFFHAM & DISTRICT MENTAL HEALTH ASSOCIATION LIMITED**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 02956667**

**BALANCE SHEET**  
**AS AT 31 MARCH 2022**

	Note	£	2022 £	£	2021 £
<b>FIXED ASSETS</b>					
Tangible assets	12		24,696		27,651
<b>CURRENT ASSETS</b>					
Debtors	13	1,188		1,315	
Cash at bank and in hand		109,100		93,189	
			<hr/>	<hr/>	
		110,288		94,504	
<b>CREDITORS:</b> amounts falling due within one year	14	(5,291)		(4,894)	
		<hr/>		<hr/>	
<b>NET CURRENT ASSETS</b>			104,997		89,610
			<hr/>		<hr/>
<b>NET ASSETS</b>			129,693		117,261
			<hr/>		<hr/>
<b>CHARITY FUNDS</b>					
Restricted funds	15		-		-
Unrestricted funds	15		129,693		117,261
			<hr/>		<hr/>
<b>TOTAL FUNDS</b>			129,693		117,261
			<hr/>		<hr/>

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

The Executive Committee consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Executive Committee acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Executive Committee on 9 August 2022 and signed on their behalf, by;

.....  
**Mrs S Pilcher**

The notes on pages 8 to 19 form part of these financial statements.

**SWAFFHAM & DISTRICT MENTAL HEALTH ASSOCIATION LIMITED**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**1. ACCOUNTING POLICIES**

**1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Swaffham & District Mental Health Association Limited 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.

**1.2 COMPANY STATUS**

The company is a private company limited by guarantee and incorporated in England and Wales. The members of the company are the Executive Committee 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.

**1.3 FUND ACCOUNTING**

General funds are unrestricted funds which are available for use at the discretion of the Executive Committee in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Executive Committee 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 company 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.

**1.4 INCOME**

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

**SWAFFHAM & DISTRICT MENTAL HEALTH ASSOCIATION LIMITED**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**1. ACCOUNTING POLICIES (continued)**

**1.5 EXPENDITURE**

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

Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Charitable activities and governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

**1.6 TANGIBLE FIXED ASSETS AND DEPRICATION**

All assets costing more than £500 are capitalised.

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 recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

L/Term Leasehold Property	-	4% straight line
Plant & Machinery	-	33% straight line
Fixtures & Fittings	-	33% straight line
Office Equipment	-	33% straight line

**1.7 OPERATING LEASES**

Rentals under operating leases are charged to the statement of financial activities incorporating income and expenditure account on a straight line basis over the lease term.

**1.8 PENSIONS**

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

**1.9 FINANCIAL INSTRUMENTS**

The company 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.

**SWAFFHAM & DISTRICT MENTAL HEALTH ASSOCIATION LIMITED**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**2. INCOME FROM DONATIONS & LEGACIES**

	<b>Restricted funds 2022</b>	<b>Unrestricted funds 2022</b>	<b>Total funds 2022</b>	<i>Total funds 2021</i>
	£	£	£	£
Donations	-	8,376	8,376	8,351
Grants	-	5,475	5,475	29,506
	<hr/>	<hr/>	<hr/>	<hr/>
Total	-	13,851	13,851	37,857
	<hr/>	<hr/>	<hr/>	<hr/>

**3. INCOME FROM CHARITABLE ACTIVITIES**

	<b>Restricted funds 2022</b>	<b>Unrestricted funds 2022</b>	<b>Total funds 2022</b>	<i>Total funds 2021</i>
	£	£	£	£
Norfolk County Council	-	67,326	67,326	56,230
Members' contribution – dinner fund	-	9,378	9,378	3,686
Day care charges – private	-	42,841	42,841	15,374
	<hr/>	<hr/>	<hr/>	<hr/>
Total	-	119,545	119,545	75,290
	<hr/>	<hr/>	<hr/>	<hr/>

**SWAFFHAM & DISTRICT MENTAL HEALTH ASSOCIATION LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**4. FUNDRAISING INCOME**

	<b>Restricted funds 2022</b>	<b>Unrestricted funds 2022</b>	<b>Total funds 2022</b>	<i>Total funds 2021</i>
	£	£	£	£
Christmas dance, bingo raffle, etc.	-	657	657	-
Other income	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total</i>	-	657	657	3,577
	<hr/>	<hr/>	<hr/>	<hr/>

**5. INVESTMENT INCOME**

	<b>Restricted funds 2022</b>	<b>Unrestricted funds 2022</b>	<b>Total funds 2022</b>	<i>Total funds 2021</i>
	£	£	£	£
Interest receivable	-	5	5	19
	<hr/>	<hr/>	<hr/>	<hr/>

**6. DIRECT COSTS**

	<b>Total 2022</b>	<i>Total 2021</i>
	£	£
Marketing, selling and promotion	2,152	1,064
Administrative expenses	4,264	1,923
Establishment	17,502	13,287
Food purchases	6,861	2,695
Wages and salaries	84,096	84,241
Pension cost	1,156	1,224
Depreciation	3,054	3,022
	<hr/>	<hr/>
	119,088	107,456

**SWAFFHAM & DISTRICT MENTAL HEALTH ASSOCIATION LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**7. SUPPORT COSTS**

	<b>Total 2022</b>	<i>Total 2021</i>
	£	£
Professional fees	-	-
	<hr/>	<hr/>

**8. GOVERNANCE COSTS**

	<b>Restricted funds 2022</b>	<b>Unrestricted funds 2022</b>	<b>Total funds 2022</b>	<i>Total funds 2021</i>
	£	£	£	£
Accountancy fees	-	2,540	2,540	2,646
	<hr/>	<hr/>	<hr/>	<hr/>

**9. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE**

	<b>Staff costs 2022</b>	<b>Depreciation 2022</b>	<b>Other costs 2022</b>	<b>Total 2022</b>	<i>Total 2021</i>
	£	£	£	£	£
Protect, preserve health and relieve the mentally ill	85,252	3,054	30,780	119,086	107,456
Expenditure on governance	-	-	2,540	2,540	2,646
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	85,252	3,054	33,322	121,626	110,102
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

**SWAFFHAM & DISTRICT MENTAL HEALTH ASSOCIATION LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**10. NET INCOME (EXPENDITURE)**

This is stated after charging:

	<b>Total 2022</b>	<i>Total 2021</i>
	£	£
Depreciation of tangible fixed assets:		
- owned by the charity	3,054	3,022
Operating lease payments	5,600	3,877
	<hr/>	<hr/>

During the year, no Executive Committee received any remuneration (2021 – £NIL).

During the year, no Executive Committee received any benefits in kind (2021 – £NIL).

During the year, no Executive Committee received any reimbursement of expenses (2021 – £NIL).

**11. STAFF COSTS**

Staff costs were as follows:

Wages and salaries	84,094	84,241
Other pension costs	1,156	1,224
	<hr/>	<hr/>
	85,250	85,465
	<hr/>	<hr/>

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

	<b>No.</b>	<i>No.</i>
Charity staff	7	7

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity received employee benefits (including employer pension contributions) of £23,447 (2021 - £20,701) in the year.

**SWAFFHAM & DISTRICT MENTAL HEALTH ASSOCIATION LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**12. TANGIBLE FIXED ASSETS**

	<b>L/Term Leasehold Property £</b>	<b>Plant &amp; Machinery £</b>	<b>Fixtures &amp; Fittings £</b>	<b>Office Equipment £</b>	<b>Total £</b>
<b>COST</b>					
At 1 April 2021	30,527	2,395	8,119	2,709	43,750
Additions	-	-		97	97
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At March 2022	30,527	2,395	8,119	2,806	43,847
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>					
At 1 April 2021	4,884	2,395	6,114	2,706	16,099
Charge for the year	1,220	-	1,800	32	3,052
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2022	6,104	2,395	7,914	2,738	19,151
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>					
At 31 March 2022	24,423	-	205	68	24,696
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<i>At 31 March 2021</i>	<i>25,643</i>	<i>-</i>	<i>2,005</i>	<i>3</i>	<i>30,062</i>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

**13. DEBTORS**

	<b>2022 £</b>	<b>2021 £</b>
Trade debtors	1,188	1,315
	<hr/>	<hr/>
	1,188	1,315
	<hr/>	<hr/>

**SWAFFHAM & DISTRICT MENTAL HEALTH ASSOCIATION LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**14. CREDITOR: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	-	423
Other creditors	3,024	2,551
Accruals	2,267	1,920
	<hr/>	<hr/>
	5,291	4,894
	<hr/>	<hr/>

**SWAFFHAM & DISTRICT MENTAL HEALTH ASSOCIATION LIMITED**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**15. STATEMENT OF FUNDS**

**STATEMENT OF FUNDS – CURRENT YEAR**

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
<b>UNRESTRICTED FUNDS</b>				
General funds	117,261	134,058	(121,626)	129,693
	<hr/>	<hr/>	<hr/>	<hr/>
<b>RESTRICTED FUNDS</b>				
Development fund	-	-	-	-
Norfolk Community				
Furniture fund	-	-	-	-
Tesco Groundwork	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	-		-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	117,261	134,058	(121,626)	129,693
	<hr/>	<hr/>	<hr/>	<hr/>

**STATEMENT OF FUNDS – PRIOR YEAR**

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
<b>UNRESTRICTED FUNDS</b>				
General funds	113,310	113,166	(109,215)	117,261
	<hr/>	<hr/>	<hr/>	<hr/>
<b>RESTRICTED FUNDS</b>				
Development fund	387	-	(387)	-
Norfolk Community				
Furniture fund	500	-	(500)	-
	<hr/>	<hr/>	<hr/>	<hr/>
	887	-	(887)	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	114,197	113,166	(110,102)	117,261
	<hr/>	<hr/>	<hr/>	<hr/>

**SWAFFHAM & DISTRICT MENTAL HEALTH ASSOCIATION LIMITED**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

The **Development fund** was created with a grant from the Wayland Show of £750 to be applied to improving communications and publicity to help the Association adapt to forthcoming development.

The **Norfolk Community Furniture** fund has been used for the refurbishment of existing chairs.

**SUMMARY OF FUNDS – CURRENT YEAR**

	Balance at 1 April 2021	Income	Expenditure	Balance at 31 March 2022
	£	£	£	£
General Funds	117,261	134,058	(121,626)	129,693
	<hr/> 117,261	<hr/> 134,058	<hr/> (121,626)	<hr/> 129,693
Restricted funds	-	-	-	-
	<hr/> 117,261	<hr/> 134,058	<hr/> (121,626)	<hr/> 129,693

**SUMMARY OF FUNDS – PRIOR YEAR**

	Balance at 1 April 2020	Income	Expenditure	Balance at 31 March 2021
	£	£	£	£
General Funds	113,310	113,166	(109,215)	117,261
	<hr/> 113,310	<hr/> 113,166	<hr/> (109,215)	<hr/> 117,261
Restricted funds	887	-	(887)	
	<hr/> 114,197	<hr/> 114,053	<hr/> (110,989)	<hr/> 117,261

**SWAFFHAM & DISTRICT MENTAL HEALTH ASSOCIATION LIMITED**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**16. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

**ANALYSIS OF NET ASSETS BETWEEN FUNDS – CURRENT YEAR**

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	-	24,696	24,696
Current Assets	-	110,288	110,288
Creditors due within one year	-	(5,291)	(5,291)
	<hr/>	<hr/>	<hr/>
	-	129,693	129,693
	<hr/>	<hr/>	<hr/>

**ANALYSIS OF NET ASSETS BETWEEN FUNDS – PRIOR YEAR**

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	-	27,651	27,651
Current Assets	-	94,504	94,504
Creditors due within one year	-	(4,894)	(4,894)
	<hr/>	<hr/>	<hr/>
	-	117,261	117,261
	<hr/>	<hr/>	<hr/>

**SWAFFHAM & DISTRICT MENTAL HEALTH ASSOCIATION LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**17. PENSION COMMITMENTS**

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £1,156 (2021 - £1,224)

**18. OPERATING LEASE COMMITMENTS**

At 31 March 2022 the total of the charity's future minimum lease payments under non-cancellable operating leases was :

	<b>Land and buildings</b>	
	<b>2022</b>	<b>2021</b>
<b>AMOUNTS PAYABLE</b>		
Within one year	5,600	5,600
Between 1 and 5 years	22,400	22,400
After more than 5 years	84,000	89,600
	<hr/>	<hr/>

The charity has the right to terminate its lease every 5 years, the next option occurs in May 2022.

