

Charity registration number 1062895

Company registration number 3204514 (England and Wales)

GRANBY COMMUNITY MENTAL HEALTH GROUP
COMPANY LIMITED BY GUARANTEE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

GRANBY COMMUNITY MENTAL HEALTH GROUP COMPANY LIMITED BY GUARANTEE

LEGAL AND ADMINISTRATIVE INFORMATION

Patrons	Louise Emerick Dame Lorna Muirhead Paul Sesay Protasia Torkington	
Trustees	Karen Mello Michelle O'Dwyer Kemi Otubu Mimoza Gashi Tracy Dickens Ayesha Bell-Gam Woto Dagogo Kinigoma	(Appointed 12 August 2021) (Appointed 9 September 2021) (Appointed 12 August 2021) (Appointed 9 September 2021)
Chief Executive	Carol Sowande	
Charity number	1062895	
Company number	3204514	
Registered office	91 Upper Parliament Street Liverpool L8 7LB	
Independent examiner	Mr P H Taaffe FCA CTA DChA BWM Tempest Suite 5.1 12 Tithebarn Street Liverpool L2 2DT	
Bankers	NatWest 2 - 8 Church Street Liverpool L1 3BG	
Solicitors	Jackson Lees Horton House Exchange Flags Liverpool L2 3YL	

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GRANBY COMMUNITY MENTAL HEALTH GROUP COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, as updated on 14 March 2019, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019).

Objectives and activities

The overall aim of the Granby Community Mental Health Group (GCMHG), widely known as Mary Seacole House, is to provide services to local people who are experiencing mental illness. The area in which GCMHG operates has a high black and racial minority population and the Group's client base and range of services reflect this.

In this context the objectives of Mary Seacole House are:

- To provide an informal multi-racial mental health charity and resource service in Liverpool where people experiencing mental health problems can find support.
- To act as a resource for other mental health services and people interested in mental health services.
- To help service users achieve their maximum potential for independent living by developing effective coping skills and provide supportive networks.
- To actively seek to involve members of the BAMER (Black, Asian, Minority, Ethnic, Refugees) communities.

We have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will continue to the aims and objectives they have set.

ACHIEVEMENTS & EVENTS

ACHIEVEMENTS

April 2021 – March 2022

Diabetes awareness funded by the Liverpool Clinical Commissioning Group (CCG) where over 80 people attended weekly sessions provided by MSH and Diabetes partnership addressing the high number of people with Diabetes. All received awards for completing the program which started online due to COVID with Healthy eating and Bollycise along with support from Merseyside sports partnership to buy exercise equipment for service users to maintain their sessions at home. Through this we now have 22 Diabetes champions.

Dementia UMEED group has been maintained providing support for carers and service users promoting Dementia awareness and training volunteers and carers to become Dementia champions and gaining Dementia certification.

MSH worked with CCG around mental health and promotion to ensure that service users had been getting their mental health checks and support. This was with over 200 service users.

New Men's Peer Group started and has over 100 men attending on a weekly basis.
New Women's peer support group has 40 attending on weekly basis.

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COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2022**

Throughout the training programs, 42 people have completed certification with EDUK8 training in the following:

Health & Safety
Food Hygiene
Safeguarding
Basic Counselling
Mental Health Level 1
Mental Health First Aid
Social Care Level 1

Basic computer training with Adult Learning Centre, 16 people have been awarded certificates.

Mary Seacole House provided training for service users to train on Zoom and other social media to enable them to receive support in various language and formats, this also included accessing sessions. 65 people received a tablet from funding received.

Online Homework group for younger people

Children had access to a Mary Seacole House volunteer for guidance with their homework and studies.

Online ESOL (English for Speakers of Other Languages) classes

These classes were carried out during the COVID-19 pandemic.

Interpreting and translating WhatsApp group

COVID-19 and vaccine information in different languages. The group was created from the very beginning of the pandemic and kept up to date with government guidelines.

Virtual Emotional support group

We have been very proud of this new group developed to provide support during lockdown. Service users had access to Mary Seacole House staff and volunteers to speak about their mental health and receive support.

Health and wellbeing virtual group with Dr Laura

This group created due to lockdown restrictions limiting people's access to GP and other professional bodies.

Virtual healthy eating with UK diabetes

This group was created to promote healthy eating and eating habits that can contribute to healthy lifestyle.

Virtual walking group

People were encouraged to go out and walk, while sharing their experiences with other members through a WhatsApp group. All participants were provided step counters over 50 people post their daily steps in the walking Wapp group.

Virtual Bollywood dance classes

30-40 people were encouraged to take part in a weekly dance workout to keep themselves fit and active.

EVENTS

Black History Month Art Exhibition at the Kuumba Imani Millennium Centre.

Art session with Victoria Gallery for Jamaica Making Exhibition with artist in residence Desanna & guided tour of the exhibition with the curator.

International Women's Day Art Project (art was created for our social media platforms).

Tree Photography Project 'Open Art Gallery' history of Liverpool through its trees.

Liverpool University members research project - Mental health/hazardous levels of alcohol/non-drinkers with Jo-Anne Puddephat.

Art session with Victoria Gallery for 'Jamaica Making' Exhibition with artist in residence, Desanna & guided tour of the exhibition with the curator.

**GRANBY COMMUNITY MENTAL HEALTH GROUP
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TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2022**

EVENTS (continued)

Meeting with Steve Rotheram, Metro Mayor, to provide both support to the community after the bombing in the Women's hospital and to introduce himself to the service users.

Prostate Cancer event with Merseyside and Cheshire NHS to promote awareness of Men's cancer, 70 men attended.

Dementia awareness event as part of the toolkit with Essex University, carers and service users with dementia were interviewed and a video toolkit has been developed to be shared with other professionals and service users.

Holi celebration for the Indian community.

Mental health awareness event to promote mental health and wellbeing.

International Women's Day - Health talks and promotion of influential women provided, a peer support day to BAMER women service users.

ESOL and key skills training has been ongoing supporting over 100 people a week to improve their English / confidence and qualifications.

Weekly health sessions with organisations including dentists/ GP's/Mental health/Art therapy/ Relaxation and various discussions run with language support to address issues and promotions.

PROMOTION

Interview with Kellie Rostron/Reuters - news on the effect of COVID-19 within the BAMER community and the work MSH has been doing.

News article in Liverpool Echo with Fouzia Hinchliffe on the support MSH have been providing to the BAMER community and the work the volunteers did with translation/videos and language support to provide correct information.

Video for Dementia awareness with Essex University - We have 25 volunteers who help daily providing support with language and peer support.

COVID Update

This financial year the staff have returned to working in the office using the hybrid model. We have ensured that all offices and areas being used are cleaned regularly and contain the appropriate PPE masks, hand sanitisers etc. for both service users and staff. Any staff showing symptoms are to take a COVID test before returning to the office.

During COVID-19 we had to adapt the way which we work and support our service users and families the best way possible.

It has been a very difficult period for many of our most vulnerable clients as English is not their first language. Although we have been able to support them via mobile, tablet, and online service, the language barrier has been a significant issue.

We started working with the Primary Care Network (PCN) and Public Health to support our BAMER service users with the correct information around COVID-19 and provide both language support and translation to ensure that the information is in various languages and videos to share within the community. We have also been promoting and taking groups of people to get their vaccines for both COVID-19 and Flu, as some are extremely apprehensive.

**GRANBY COMMUNITY MENTAL HEALTH GROUP
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2022**

COVID Update (Continued)

We have decided to reopen our face-to-face services again, within government guidelines and monitoring protocols ensuring our COVID-19 policy is updated. We have undertaken a full risk assessment and will modify and adapt protocols and practices appropriately. We have been assessing and preparing which services we will provide face to face, and which will remain online. To maintain the most vulnerable service users they will still receive support if they are still shielding or concerned about face-to-face settings.

Financial review

The total income for the year was £447,220 (2021: £465,998). The total expenditure for the year was £409,407 (2021: £348,795) giving rise to an overall surplus of £37,813 (2021: surplus of £117,203) consisting of a surplus of £24,129 on the unrestricted funds and a surplus of £13,684 on the restricted funds.

Reserves policy

It is the policy of the charitable company to establish and maintain unrestricted funds which are not committed, invested or designated to a specific service. Unrestricted funds not designated are grants, other income or donations which have and can be used freely and allow the trustees the freedom to work to achieve their objectives in whatever way they think is best without any funder restriction or conditions attached. Unrestricted funds usually go toward the operating expenses of the organisation or to a specific service.

Total funds carried forward at 31 March 2022 were £440,304. Free reserves amount to £142,268 (2021: £118,341). The target for free reserves is 20% - 30% of current expenditure, which is £75,000 - £115,000 based on unrestricted expenditure in the year ended 31 March 2022.

Risk policy

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee. The company was incorporated on 28 May 1996. Charitable status was granted on 17 June 1997.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Jannine Antigha	(Resigned 11 November 2021)
Alice Beckerleg	(Resigned 12 July 2021)
Stanley Mayne	(Resigned 31 January 2022)
Karen Mello	
Michelle O'Dwyer	
Kemi Otubu	
Mark Lyth	(Resigned 28 October 2021)
Sheila Berko	(Resigned 22 October 2021)
Mimoza Gashi	(Appointed 12 August 2021)
Tracy Dickens	(Appointed 9 September 2021)
Ayesha Bell-Gam Woto	(Appointed 12 August 2021)
Dagogo Kinigoma	(Appointed 9 September 2021)

The directors of the company are also charity trustees. For the purpose of Charity Law and under the company's Articles of Association trustees are also known as members of the Management Committee.

All current trustees will strive to identify good candidates for trusteeship and appoint new trustees on merit. All trustees participate in relevant induction, training and development activities. In order to maintain broad skill mix, members of the management committee provide a list of skill. If a particular skill is lost due to retirement, individuals are approached to offer themselves for election.

**GRANBY COMMUNITY MENTAL HEALTH GROUP
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2022**

Small company provisions

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

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

KMello

.....
Karen Mello

Trustee

Dated: 13/10/22

**GRANBY COMMUNITY MENTAL HEALTH GROUP
COMPANY LIMITED BY GUARANTEE
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2022**

The trustees, who are also the directors of Granby Community Mental Health Group for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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.

**GRANBY COMMUNITY MENTAL HEALTH GROUP
COMPANY LIMITED BY GUARANTEE
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF GRANBY COMMUNITY MENTAL HEALTH GROUP**

I report to the trustees on my examination of the financial statements of Granby Community Mental Health Group (the charity) for the year ended 31 March 2022.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees 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 charity and the charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

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

Independent examiner's statement

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

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Anita C Mason BA(Hons) BFP FCA

BWM

Chartered Accountants

Tempest

Suite 5.1

12 Tithebarn Street

Liverpool

L2 2DT

Dated:

**GRANBY COMMUNITY MENTAL HEALTH GROUP
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022**

Current financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes				
<u>Income from:</u>					
Donations and legacies	3	56,834	-	56,834	69,176
Charitable activities	4	349,688	40,698	390,386	396,822
Total income		406,522	40,698	447,220	465,998
<u>Expenditure on:</u>					
Charitable activities	5	382,393	27,014	409,407	348,795
Total expenditure		382,393	27,014	409,407	348,795
Net income for the year/ Net movement in funds		24,129	13,684	37,813	117,203
<u>Reconciliation of funds</u>					
Fund balances at 1 April 2021		402,491	-	402,491	285,288
Fund balances at 31 March 2022		426,620	13,684	440,304	402,491

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

All income and expenditure derive from continuing activities.

The movement in funds detailed above complies with the requirements for a statement of changes in equity under FRS102.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**GRANBY COMMUNITY MENTAL HEALTH GROUP
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022**

Prior financial year

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes			
<u>Income from:</u>				
Donations and legacies	3	69,176	-	69,176
Charitable activities	4	339,425	57,397	396,822
Total income		408,601	57,397	465,998
<u>Expenditure on:</u>				
Charitable activities	5	274,398	74,397	348,795
Total expenditure		274,398	74,397	348,795
Net income for the year/ Net movement in funds		134,203	(17,000)	117,203
Reconciliation of funds				
Fund balances at 1 April 2020		268,288	17,000	285,288
Fund balances at 31 March 2021		402,491	-	402,491

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

All income and expenditure derive from continuing activities.

The movement in funds detailed above complies with the requirements for a statement of changes in equity under FRS102.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**GRANBY COMMUNITY MENTAL HEALTH GROUP
COMPANY LIMITED BY GUARANTEE
BALANCE SHEET**

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	9		69,917		69,715
Current assets					
Debtors	11	25,563		21,094	
Cash at bank and in hand		348,292		315,032	
		373,855		336,126	
Liabilities:					
Creditors: amounts falling due within one year	12	(3,468)		(3,350)	
Net current assets			370,387		332,776
Total net assets			440,304		402,491
The funds of the charity					
Restricted funds	13		13,684		-
<u>Unrestricted funds</u>					
Designated funds	14	214,435		214,435	
General unrestricted funds		212,185		188,056	
Total unrestricted funds			426,620		402,491
Total charity funds			440,304		402,491

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors 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 members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the board of directors and authorised for issue on and are signed on its behalf by:



.....
Karen Mello
Trustee



.....
Mimoza Gashi
Trustee

Company Registration No. 3204514

GRANBY COMMUNITY MENTAL HEALTH GROUP COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Company information

Granby Community Mental Health Group is a private company limited by guarantee incorporated in England and Wales. The registered office is 91 Upper Parliament Street, Liverpool, L8 7LB.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

Following a detailed assessment by the Management Team and Board of Trustees and given the level of funds held, it is still appropriate for the 2022 accounts to be filed on a going concern basis.

1.3 Charitable funds

Restricted funds are used for the purposes specified by the donor. Expenditure which meets the criteria is identified to the fund. The trustees have considered the treatment of funds as restricted and have reclassified certain contracts as unrestricted.

Unrestricted funds are donations and any other income received or generated for the objects of the charity without further specified purpose and are available as separate funds.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

1.4 Income

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

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

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

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

**GRANBY COMMUNITY MENTAL HEALTH GROUP
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure reflects all amounts paid and accrued during the year. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. All costs are allocated between the expenditure categories of the Statement of Financial Activities (SOFA) on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, support costs are apportioned on an appropriate basis.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs represent costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include staff salaries, premises and other costs which support the charity's activities. These costs have been allocated to expenditure on charitable activities. The basis on which support costs have been allocated is set out in note 6.

1.6 Tangible fixed assets

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

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold Improvements	1% straight line
Fixtures, fittings & equipment	20% straight line

Only capital expenditure in excess of £250 per item is capitalised.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

**GRANBY COMMUNITY MENTAL HEALTH GROUP
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

1 Accounting policies

(Continued)

Basic financial assets

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

Basic financial liabilities

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

1.11 Retirement benefits

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

1.12 Taxation

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**GRANBY COMMUNITY MENTAL HEALTH GROUP
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	3,135	8,616
Grants	53,699	60,560
	<u>56,834</u>	<u>69,176</u>

4 Charitable activities

Mental health services

	2022	2021
	£	£
Services provided under contract	342,056	338,082
Grants received	40,698	57,397
Other income	7,632	1,343
	<u>390,386</u>	<u>396,822</u>

Analysis by fund
Unrestricted funds
Restricted funds

349,688
40,698
390,386

Performance related grants

Other	40,698	57,397
	<u>40,698</u>	<u>57,397</u>

For the year ended 31 March 2021

Analysis by fund		
Unrestricted funds		339,425
Restricted funds		<u>57,397</u>
		<u>396,822</u>

**GRANBY COMMUNITY MENTAL HEALTH GROUP
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

5 Charitable activities

	2022	2021
	£	£
Mental health services		
Staff costs	308,654	265,449
Depreciation and impairment	4,672	4,114
Staff development and travel	3,249	3,809
Project costs	1,345	8,444
Premises costs	28,244	20,821
Office costs	9,722	9,529
Sessional workers	11,894	-
Miscellaneous	10,677	6,665
	<u>378,457</u>	<u>318,831</u>
Share of support costs (see note 6)	27,184	26,230
Share of governance costs (see note 6)	3,766	3,734
	<u>409,407</u>	<u>348,795</u>
Analysis by fund		
Unrestricted funds	382,393	
Restricted funds	27,014	
	<u>409,407</u>	

For the year ended 31 March 2021

Analysis by fund	
Unrestricted funds	274,398
Restricted funds	74,397
	<u>348,795</u>

**GRANBY COMMUNITY MENTAL HEALTH GROUP
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

6 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	25,601	-	25,601	24,622	-	24,622
Legal and professional	1,583	-	1,583	1,608	-	1,608
Independent examination	-	1,100	1,100	-	1,100	1,100
Accountancy	-	2,282	2,282	-	2,321	2,321
Bank charges	-	384	384	-	313	313
	<u>27,184</u>	<u>3,766</u>	<u>30,950</u>	<u>26,230</u>	<u>3,734</u>	<u>29,964</u>
Analysed between						
Charitable activities	<u>27,184</u>	<u>3,766</u>	<u>30,950</u>	<u>26,230</u>	<u>3,734</u>	<u>29,964</u>

Support and governance costs are allocated to charitable activities.

Governance costs includes payments to the accountants of £1,100 (2021 - £1,100) for independent examination fees and £2,282 (2021 - £2,321) for accountancy services.

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year (2021: none).

During the year there were no trustees' expenses (2021: none).

8 Employees

Number of employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Charitable	<u>15</u>	<u>13</u>

Employment costs

	2022	2021
	£	£
Wages and salaries	303,970	261,189
Social security costs	24,321	22,848
Other pension costs	5,964	6,034
	<u>334,255</u>	<u>290,071</u>

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

**GRANBY COMMUNITY MENTAL HEALTH GROUP
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

9 Tangible fixed assets

	Leasehold Improvements	Fixtures, fittings & equipment	Total
	£	£	£
Cost			
At 1 April 2021	63,488	92,756	156,244
Additions	-	4,874	4,874
At 31 March 2022	63,488	97,630	161,118
Depreciation			
At 1 April 2021	5,715	80,814	86,529
Depreciation charged in the year	635	4,037	4,672
At 31 March 2022	6,350	84,851	91,201
Carrying amount			
At 31 March 2022	57,138	12,779	69,917
At 31 March 2021	57,773	11,942	69,715

10 Financial instruments

	2022 £	2021 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	371,005	333,975
Carrying amount of financial liabilities		
Measured at amortised cost	3,468	3,350

11 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Other debtors	22,713	18,943
Prepayments and accrued income	2,850	2,151
	25,563	21,094

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	3,468	3,350

**GRANBY COMMUNITY MENTAL HEALTH GROUP
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

13 Restricted funds

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

	Balance at 1 April 2020 £	Movement in funds		Balance at 1 April 2021 £	Movement in funds		Balance at 31 March 2022 £
		Income £	Expenditure £		Income £	Expenditure £	
John Moores Foundation	7,000	-	(7,000)	-	-	-	-
Tampon Tax	10,000	-	(10,000)	-	-	-	-
DCMS Funding	-	21,625	(21,625)	-	-	-	-
Covid-19 Community-Led Organisations Recovery Scheme	-	35,772	(35,772)	-	-	-	-
Postcode Lottery	-	-	-	-	19,412	(9,625)	9,787
P H Holt Foundation	-	-	-	-	6,000	(2,500)	3,500
LCVS	-	-	-	-	7,236	(7,236)	-
Merseyside Sport Partnership	-	-	-	-	2,156	(1,859)	297
CRF Innovation Fund	-	-	-	-	5,894	(5,794)	100
	17,000	57,397	(74,397)	-	40,698	(27,014)	13,684

**GRANBY COMMUNITY MENTAL HEALTH GROUP
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

13 Restricted funds	(Continued)
The funding from the <i>John Moores Foundation</i> is a contribution towards the BAMER Family co-ordinator salary.	
The Tampon Tax Fund contributes towards the BAMER Family Service Support Worker's salary.	
The Covid-19 Community-Led Organisations Recovery Scheme (CCLORS) contributes towards the BAMER Family Service Support Worker's and Project co-ordinator's salaries in addition to equipment costs, running costs and IT support.	
The funding from the Department for Digital, Culture, Media & Sport (DCMS) contributes towards the Operations Manager's salary, IT costs, payroll costs and training for the Day Service Provision.	
The CRF Innovation Fund contributes towards training, room hire, Volunteers/Session workers, refreshments, stationary and running costs.	
The funding from Merseyside Sport Partnership contributes towards equipment costs, room hire, volunteers/session workers and running costs.	
The funding from the Postcode Lottery contributes towards Volunteers/Session workers, training costs, running costs and Apprentice costs.	
The funding from Liverpool Charity and Voluntary Services (LCVS) contributes towards volunteer costs, payroll costs, travel costs, stationary and running costs.	
The funding from the P H Holt Foundation contributes towards payroll costs.	

**GRANBY COMMUNITY MENTAL HEALTH GROUP
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

14 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2020 £	Transfers £	Balance at 1 April 2021 £	Movement in funds Incoming resources £	Balance at 31 March 2022 £
Designated fund	145,489	68,946	214,435	-	214,435
	<u>145,489</u>	<u>68,946</u>	<u>214,435</u>	<u>-</u>	<u>214,435</u>

The Designated Fund is to cover staff redundancies and other closure costs in the event that the charitable company has to cease operating.

15 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	69,917	-	69,917	69,715	-	69,715
Current assets/(liabilities)	356,703	13,684	370,387	332,776	-	332,776
	<u>426,620</u>	<u>13,684</u>	<u>440,304</u>	<u>402,491</u>	<u>-</u>	<u>402,491</u>

16 Company limited by guarantee

Granby Community Mental Health Group is incorporated under the Companies Act as a company limited by guarantee. The liability of the members is limited to £1.

17 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022 £	2021 £
Aggregate remuneration	<u>81,891</u>	<u>79,796</u>

There were no other related party transactions during the year.

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