

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 2023**

# GRANBY COMMUNITY MENTAL HEALTH GROUP COMPANY LIMITED BY GUARANTEE LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Patrons</b>	Louise Emerick Dame Lorna Muirhead Paul Sesay Protasia Torkington	
<b>Trustees</b>	Karen Mello Michelle O'Dwyer Kemi Otubu Mimoza Gashi Tracy Dickens Ayesha Bell-Gam Woto Matthew Thomas Kahra Wayland-Larty Sarah Byrne Janet Cornmell Sally Brajkovich	(Appointed 12 January 2023) (Appointed 12 January 2023) (Appointed 14 September 2023) (Appointed 13 April 2023) (Appointed 14 September 2023)
<b>Chief Executive</b>	Carol Sowande	
<b>Charity number</b>	1062895	
<b>Company number</b>	3204514	
<b>Registered office</b>	91 Upper Parliament Street Liverpool L8 7LB	
<b>Independent examiner</b>	Anita C Mason BA(Hons) BFP FCA BWM Tempest Suite 5.1 12 Tithebarn Street Liverpool L2 2DT	
<b>Bankers</b>	NatWest 2 - 8 Church Street Liverpool L1 3BG	
<b>Solicitors</b>	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 2023**

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, 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.

## **Events & Achievements**

### **April 2022 - March 2023 Achievements/Impact**

- **350** newly arrived asylum seekers, refugees, and local people have taken part in community learning. Over **10%** of them went on to paid employment.
- **80** people throughout the year volunteered with us.
- **50** people completed functional skills, digital skills, interpreting level 1, and other qualifications.
- **70** people took part in the weight management program.
- **150** men took part in a bicycle maintenance course, a bicycle group, football therapy, smoking cessation, and a walking group.
- **150** women took part in several training courses, and received emotional, practical, and language support. Many also attended numerous health talks.
- **300** families in various areas received assistance and support to access welfare benefits, property pools, children's school admissions, help with debts, GP registrations, and dental care.
- **30** health talks covering topics such as dementia, diabetes, mental and physical health, and other areas of expertise were presented by health professionals.
- **50** people received support to access Covid 19 and booster jabs last year.

# **GRANBY COMMUNITY MENTAL HEALTH GROUP COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023**

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## **Achievements/Impact (Continued)**

### **Awareness Raising Sessions**

We have acknowledged various awareness days and health subjects throughout the year including Mental Health Awareness Week, Brew Monday, World Mental Health Day, Diabetes & Dementia Awareness.

Dr Rachel Wiles came to our Women's Group and gave a talk on screening for early detection of women's illnesses such as cervical & breast cancer. She also discussed menopause and its symptoms.

### **Sessions that were delivered:**

- Health checks
- Physical and mental health awareness
- Weight loss programs
- Smoking cessation
- Oral health
- Exercise programs
- Fixing and riding bicycles
- Art and craft
- Sewing groups
- Coffee mornings – These were very popular and well-attended. All the sessions have provided the attendees with relaxation techniques, and the ability to express themselves and feel connected with other members of the community.

### **DEMENTIA**

Mary Seacole House was approached by the 'University of Exeter' to work in partnership and develop a BAMER (Black, Asian, Minority Ethnic and Refugee) toolkit and video of the sessions to highlight the support needed for BAMER carers.

### **CANCER**

Mary Seacole House worked with Merseyside and Cheshire NHS to hold a joint event, 'Prostate Cancer' to get BAMER males tested via a blood test for cancer markers. Over 75 men attended, and the majority agreed to be tested, 3 males tested positive and are now receiving early intervention support.

### **DIABETES**

MSP (Merseyside Sports Partnership) - we linked this in with the Diabetes groups to provide both online and physical exercise classes and purchased the group their own yoga mats, stretch bands, and shared equipment.

Virtual walking group to promote walking we secured funding to purchase Fitbit type watches and 60 people log their activities and attend the diabetes sessions.

Black History Month we teamed up with 'Anthony Walker Foundation' to promote our services at John Lewis retail store.

Mary Seacole House held a Community Advocacy event at the Kuumba Imani Centre sharing information on our Advocacy services.

Our staff and volunteers supported Savera UK's International Women's Day event.

We held a Hate Crime Prevention Workshop in partnership with 'Stop Hate UK', 'Tell Mama UK', The 'Prevent Team' at Liverpool City Council & 'Moulana' raising awareness of Hate Crime and the rights of people seeking asylum across Merseyside.

We celebrated and acknowledged various cultural days throughout the year including - The Hindu Festival Diwali, The Queens Jubilee, Christmas, Persian New Year, Nowruz & Easter.

We worked with and contributed towards The NIHR (National Institute for Health Research - 'Clinical Research Network') as part of their Research Ready Community Programme tackling health inequalities. Over the year we have facilitated several workshops in various languages in partnership with NIHR, helping BAME communities understand the importance of contributing towards Health Research. [https://youtu.be/JF1HTet\\_9g8](https://youtu.be/JF1HTet_9g8)

We acknowledged our volunteer's contributions for 'Volunteers Week' with a get together including lunch.

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**GRANBY COMMUNITY MENTAL HEALTH GROUP  
COMPANY LIMITED BY GUARANTEE  
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 MARCH 2023**

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**Achievements/Impact (Continued)**

**Mental Health & Wellbeing Activities**

We have offered service users a multitude of activities which have greatly benefited their mental health & wellbeing including Peer Support Groups, Arts & Crafts, Photography, Digital Skills, Dental Hygiene, and other Health information talks.

We were visited by the High Sheriff of Merseyside (Lesley Martin-Wright), who came to offer her support for our Friday activities.

We worked with Victoria Gallery and were given a guided tour of the Arrivals/Departures exhibition by artist Fiona Gunn. We then had a workshop with Pam & Vikki, service users - built houses and wrote meaningful messages about their homes on them.

MerseyCare NHS Foundation Trust Engagement Team helped fund our trip to Chester. This was a good opportunity to meet and get to know our service users, carers, volunteers, and staff. 50 people enjoyed a beautiful day out.

We provided cookery classes with 'Baytree' Catering which taught service users how to utilise store cupboard ingredients, how to cut down on food waste by storing food correctly and using up leftovers.

Service users and volunteers worked together to improve the Kuumba Imani Centre's outside space and garden area helping to keep it tidy and planting new flowers as part of the 'Green Space Project'.

Staff and volunteers visited the Lake District thanks to funding from Green Space.

We have been working with 'Liverpool Football Therapy' to enhance BAMER participation in football sessions for improved mental health and peer support.

**Training, Education & ESOL**

Volunteers & service users completed 8 weeks of learning with Eduk8 training in the following:

- First Aid
- Mental Health First Aid
- Basic Counselling
- Food Hygiene
- Health and Safety
- Safeguarding.

72 service users engaged, and 33 family members took part in our 10-week Health and wellbeing program.

One of our service users who didn't know the English alphabet when she first came to us after 10 months of engaging in our ESOL group she is able to read with confidence. She said that coming to Mary Seacole House makes her feel happy and relaxed.

We began a new partnership with St. Helens College which offers accredited ESOL Courses to BAME people including Refugees, alongside our own informal ESOL groups.

We facilitated Driving Theory courses in partnership with Granby Toxteth Development Trust.

We also held an information session around Energy Efficiency.

**Volunteers**

Currently, we have 45 active volunteers who will assist in relevant groups according to their skills in:

- Language support
- Esol
- Activities within the sessions/projects running
- Health information to be translated in appropriate languages

# **GRANBY COMMUNITY MENTAL HEALTH GROUP COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023**

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## **Achievements/Impact (Continued)**

- Triage for new referrals - as they may come across someone who needs support. They will ring the staff members and explain the situation. It can be determined through this process whether a staff members intervention is required, or it can be dealt with through the volunteer
- Admin - helping to enrol new clients.
- Post relevant community information on the WhatsApp group such as scams/bad emails etc.

## **Donations**

- Huge Thank You to Used Bicycles UK for donating £300 in customer tips from 2022.
- To Always Endeavour for donating £50 from a percentage of her recent bracelet sales
- Liverpool Raptors at The University of Liverpool for donating £260 from their Super Bowl event.
- We held a Fundraising Fitness Day for Mary Seacole House at Wavertree Tennis Centre in partnership with Lifestyles Fitness centres for World Mental Health Day. We had free activities including Spinning, Lifestyles Games, Zumba, Yoga, Indoor inflatables, and fundraising activities including Refreshments, Cakes, Handmade bracelets & Plant pots. Over £1,000 was raised.
- We also received bicycles that were donated by the public after a social media call out

## **Events**

Be Free Campaign Mental Health Changemaker Awards - Mary Seacole House won the "Community Impact Award".

Dementia - Event held at the Kuumba Imani Millenium Centre. Over 120 attendees.

Mary Seacole House worked with Merseyside and Cheshire NHS to hold a joint event, 'Prostate Cancer'. 75 attendees.

We have organised educational trips including visits to Port Sunlight & Walker Art Gallery.

Echo Article [Mental health charity that's served communities for over 30 years - Liverpool Echo](#)

We won 'Mental Health Change Makers' Community Impact Award.

## **Financial review**

The total income for the year was £526,607 (2022: £447,220). The total expenditure for the year was £478,673 (2022: £409,407) giving rise to an overall surplus of £47,934 (2022: surplus of £37,813) consisting of a surplus of £48,941 on the unrestricted funds and a deficit of £1,007 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 2023 were £488,238. Free reserves amount to £193,018 (2022: £142,268). The target for free reserves is 20% - 30% of current expenditure, which is £78,000 - £118,000 based on unrestricted expenditure in the year ended 31 March 2023.

## **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:

**GRANBY COMMUNITY MENTAL HEALTH GROUP  
COMPANY LIMITED BY GUARANTEE  
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 MARCH 2023**

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Karen Mello	
Michelle O'Dwyer	
Kemi Otubu	
Mimoza Gashi	
Tracy Dickens	
Ayesha Bell-Gam Woto	
Dagogo Kinigoma	(Resigned 6 January 2023)
Matthew Thomas	(Appointed 12 January 2023)
Kahra Wayland-Larty	(Appointed 12 January 2023)
E Jonas	(Appointed 12 January 2023 and resigned 9 March 2023)
Sarah Byrne	(Appointed 14 September 2023)
Janet Cornmell	(Appointed 13 April 2023)
Sally Brajkovich	(Appointed 14 September 2023)

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.

**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.

**Karen Mello**  
Trustee

Dated: 12 October 2023

**GRANBY COMMUNITY MENTAL HEALTH GROUP  
COMPANY LIMITED BY GUARANTEE  
STATEMENT OF TRUSTEES' RESPONSIBILITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

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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**

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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 2023.

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: 12 October 2023

**GRANBY COMMUNITY MENTAL HEALTH GROUP  
COMPANY LIMITED BY GUARANTEE  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2023**

**Current financial year**

		<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
	<b>Notes</b>				
<b><u>Income from:</u></b>					
Donations and legacies	<b>3</b>	57,754	-	57,754	56,834
Charitable activities	<b>4</b>	384,052	84,801	468,853	390,386
<b>Total income</b>		<u>441,806</u>	<u>84,801</u>	<u>526,607</u>	<u>447,220</u>
<b><u>Expenditure on:</u></b>					
Charitable activities	<b>5</b>	392,865	85,808	478,673	409,407
<b>Total expenditure</b>		<u>392,865</u>	<u>85,808</u>	<u>478,673</u>	<u>409,407</u>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		48,941	(1,007)	47,934	37,813
<b><u>Reconciliation of funds</u></b>					
Fund balances at 1 April 2022		426,620	13,684	440,304	402,491
<b>Fund balances at 31 March 2023</b>		<u>475,561</u>	<u>12,677</u>	<u>488,238</u>	<u>440,304</u>

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 2023**

Prior financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes			
<b>Income from:</b>				
Donations and legacies	3	56,834	-	56,834
Charitable activities	4	349,688	40,698	390,386
<b>Total income</b>		406,522	40,698	447,220
<b>Expenditure on:</b>				
Charitable activities	5	382,393	27,014	409,407
<b>Total expenditure</b>		382,393	27,014	409,407
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		24,129	13,684	37,813
<b>Reconciliation of funds</b>				
Fund balances at 1 April 2020		402,491	-	402,491
<b>Fund balances at 31 March 2022</b>		426,620	13,684	440,304

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 2023**

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	10		68,108		69,917
<b>Current assets</b>					
Debtors	12	25,529		25,563	
Cash at bank and in hand		398,417		348,292	
		<u>423,946</u>		<u>373,855</u>	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	13	(3,816)		(3,468)	
Net current assets			420,130		370,387
<b>Total net assets</b>			<u>488,238</u>		<u>440,304</u>
<b>The funds of the charity</b>					
Restricted funds	14		12,677		13,684
<u>Unrestricted funds</u>					
Designated funds	15	214,435		214,435	
General unrestricted funds		<u>261,126</u>		<u>212,185</u>	
Total unrestricted funds			<u>475,561</u>		<u>426,620</u>
<b>Total charity funds</b>			<u>488,238</u>		<u>440,304</u>

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 2023.

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 12 October 2023 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 2023**

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#### **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 2019). 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 2023**

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**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 2023**

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**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 2023**

**3 Donations and legacies**

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	10,669	3,135
Grants	47,085	53,699
	<u>57,754</u>	<u>56,834</u>

**4 Charitable activities**

**Mental health services**

	2023	2022
	£	£
Services provided under contract	363,398	342,056
Grants received	84,801	40,698
Other income	20,654	7,632
	<u>468,853</u>	<u>390,386</u>

Analysis by fund  
Unrestricted funds  
Restricted funds

384,052  
84,801  
468,853

**Performance related grants**

Other	84,801	40,698
	<u>84,801</u>	<u>40,698</u>

**For the year ended 31 March 2022**

Analysis by fund	
Unrestricted funds	349,688
Restricted funds	40,698
	<u>390,386</u>

**GRANBY COMMUNITY MENTAL HEALTH GROUP  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**5 Charitable activities**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Mental health services</b>		
Staff costs	323,598	308,654
Depreciation and impairment	5,388	4,672
Staff development and travel	2,562	3,249
Project costs	36,976	1,345
Premises costs	28,932	28,244
Office costs	19,948	9,722
Sessional workers	24,100	11,894
Miscellaneous	13,705	10,677
	<u>455,209</u>	<u>378,457</u>
Share of support costs (see note 6)	19,235	27,184
Share of governance costs (see note 6)	4,229	3,766
	<u>478,673</u>	<u>409,407</u>
<b>Analysis by fund</b>		
Unrestricted funds	392,865	
Restricted funds	85,808	
	<u>478,673</u>	
<b>For the year ended 31 March 2022</b>		
<b>Analysis by fund</b>		
Unrestricted funds		382,393
Restricted funds		27,014
		<u>409,407</u>

**GRANBY COMMUNITY MENTAL HEALTH GROUP  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**6 Support costs**

	<b>Support costs</b>	<b>Governance costs</b>	<b>2023</b>	<b>Support costs</b>	<b>Governance costs</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Staff costs	17,699	-	17,699	25,601	-	25,601
Legal and professional	1,536	-	1,536	1,583	-	1,583
Independent examination	-	1,306	1,306	-	1,100	1,100
Accountancy	-	2,510	2,510	-	2,282	2,282
Bank charges	-	413	413	-	384	384
	<u>19,235</u>	<u>4,229</u>	<u>23,464</u>	<u>27,184</u>	<u>3,766</u>	<u>30,950</u>
Analysed between						
Charitable activities	<u>19,235</u>	<u>4,229</u>	<u>23,464</u>	<u>27,184</u>	<u>3,766</u>	<u>30,950</u>

Support and governance costs are allocated to charitable activities.

Governance costs includes payments to the accountants of £1,306 (2022 - £1,100) for independent examination fees and £2,510 (2022 - £2,282) for accountancy services.

**7 Trustees**

None of the trustees (or any persons connected with them) received any remuneration during the year (2022: none).

During the year there were no trustees' expenses (2022: none).

**8 Employees**

**Number of employees**

The average monthly number of employees during the year was:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Charitable	<u>16</u>	<u>15</u>

**Employment costs**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	315,809	303,970
Social security costs	19,580	24,321
Other pension costs	5,908	5,964
	<u>341,297</u>	<u>334,255</u>

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

**GRANBY COMMUNITY MENTAL HEALTH GROUP  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**9 Taxation**

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

**10 Tangible fixed assets**

	Leasehold Improvements	Fixtures, fittings & equipment	Total
	£	£	£
<b>Cost</b>			
At 1 April 2022	63,488	97,630	161,118
Additions	-	3,578	3,578
At 31 March 2023	63,488	101,208	164,696
<b>Depreciation</b>			
At 1 April 2022	6,350	84,851	91,201
Depreciation charged in the year	635	4,752	5,387
At 31 March 2023	6,985	89,603	96,588
<b>Carrying amount</b>			
At 31 March 2023	56,503	11,605	68,108
At 31 March 2022	57,138	12,779	69,917

**11 Financial instruments**

	2023 £	2022 £
<b>Carrying amount of financial assets</b>		
Debt instruments measured at amortised cost	421,130	371,005
<b>Carrying amount of financial liabilities</b>		
Measured at amortised cost	3,816	3,468

**12 Debtors**

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Other debtors	22,713	22,713
Prepayments and accrued income	2,816	2,850
	25,529	25,563

**13 Creditors: amounts falling due within one year**

	2023 £	2022 £
Accruals and deferred income	3,816	3,468

**GRANBY COMMUNITY MENTAL HEALTH GROUP  
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

**14 Restricted funds**

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

	Movement in funds			Movement in funds		
	Income	Expenditure	Balance at 1 April 2022	Income	Expenditure	Balance at 31 March 2023
	£	£	£	£	£	£
Postcode Lottery	19,412	(9,625)	9,787	-	(9,787)	-
P H Holt Foundation	6,000	(2,500)	3,500	-	(3,500)	-
LCVS	7,236	(7,236)	-	-	-	-
Merseyside Sport Partnership	2,156	(1,859)	297	3,600	(903)	2,994
CRF Innovation Fund	5,894	(5,794)	100	2,000	(1,341)	759
Imagine	-	-	-	22,980	(22,600)	380
NIHR	-	-	-	10,721	(10,678)	43
Greenspace	-	-	-	12,000	(3,499)	8,501
Henry Smith Fund	-	-	-	33,500	(33,500)	-
	<u>40,698</u>	<u>(27,014)</u>	<u>13,684</u>	<u>84,801</u>	<u>(85,808)</u>	<u>12,677</u>

The CRF Innovation Fund contributes towards training, room hire, Volunteers/Session workers, refreshments, stationery 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, stationery and running costs.

The funding from the P H Holt Foundation contributes towards payroll costs.

The Henry Smith Fund contributes towards payroll costs.

The funding from Greenspace contributes towards travel, volunteers/session workers, refreshments and running costs.

The funding from Imagine contributes towards room hire, tutor costs, volunteers/session workers, travel costs, refreshments, equipment, stationery, activity costs and running costs.

The funding from NIHR contributes towards room hire, travel costs, volunteers/session workers, refreshments, stationery and running costs.

**GRANBY COMMUNITY MENTAL HEALTH GROUP  
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

**15 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:

	Movement in funds		Movement in funds		
	Balance at 1 April 2021	Incoming resources	Balance at 1 April 2022	Incoming resources	Balance at 31 March 2023
	£	£	£	£	£
Designated fund	214,435	-	214,435	-	214,435
	<u>214,435</u>	<u>-</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.

**16 Analysis of net assets between funds**

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	68,108	-	68,108	69,917	-	69,917
Current assets/(liabilities)	407,453	12,677	420,130	356,703	13,684	370,387
	<u>475,561</u>	<u>12,677</u>	<u>488,238</u>	<u>426,620</u>	<u>13,684</u>	<u>440,304</u>

**17 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.

**18 Related party transactions**

**Remuneration of key management personnel**

The remuneration of key management personnel is as follows.

	2023 £	2022 £
Aggregate remuneration	<u>97,761</u>	<u>81,891</u>

There were no other related party transactions during the year.