

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 2024

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

Patrons	Louise Emerick Dame Lorna Muirhead Paul Sesay Protasia Torkington
Trustees	Kemi Otubu Mimoza Gashi Ayesha Bell-Gam Woto Matthew Thomas Kahra Wayland-Larty Sarah Byrne (Appointed 14 September 2023) Janet Cornmell (Appointed 13 April 2023)
Chief Executive	Carol Sowande (Resigned October 2023)
Interim Chief Executive	Dawn Tolcher Dawn Morris
Charity number	1062895
Company number	3204514
Registered office	91 Upper Parliament Street Liverpool L8 7LB
Independent examiner	Anita C Mason BA(Hons) BFP FCA Mitchell Charlesworth 14th Floor The Plaza 100 Old Hall Street Liverpool L3 9QJ
Bankers	NatWest 2 - 8 Church Street Liverpool L1 3BG
Solicitors	Mishcon de Reya LLP Africa House 70 Kingsway London WC2B 6AH

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GRANBY COMMUNITY MENTAL HEALTH GROUP COMPANY LIMITED BY GUARANTEE CHAIRMAN'S STATEMENT FOR THE YEAR ENDED 31 MARCH 2024

Chair's report

In November of 2023, I took over as Chair of Mary Seacole House, succeeding Mimi Gashi during a time of great change and uncertainty for the organisation. Over 2023, we saw the retirement of our CEO of over 20 years, Carol Sowande, along with our long-standing Treasurer, Karen Mello. As a team of relatively new trustees, we have worked hard to develop effective ways of working while navigating such great transitions at Mary Seacole House. It is fair to say this transitional period was tough on both staff and trustees, exacerbated by the need to appropriately absorb the responsibilities and workload of the outgoing CEO while struggling to find a replacement.

In the midst of these transitions, our dedicated team of staff and volunteers have managed to maintain Mary Seacole House's high-quality support, helping over 700 individuals and families through our Multicultural Wellbeing Service and Advocacy services.

In a year which has seen continued animosity towards minorities – particularly migrants – in mainstream media and political discourse, we are proud to have been able to provide a safe haven for people suffering from the emotional, physical and socioeconomic impacts of oppression, displacement and marginalisation.

Through our community-based services in the heart of Liverpool's historically Black L8 area, local people can join one of our plethora of activities to support their general wellbeing, talk one-to-one with one of our emotional support workers, or get specific support with a rights-based issue from our advocacy team.

Unfortunately, statistics on the disproportionate levels of Black people sectioned under the Mental Health Act and incarcerated in UK prisons still demonstrate systems rife with racial inequity. Black and racial and ethnic minority individuals within these secure settings often face barriers to accessing their rights, alongside incidents of racial discrimination and abuse. Thankfully, our Independent Mental Health Advocates have been able to maintain their support, offering culturally appropriate advocacy in prisons and hospitals.

The year began with conversations around strategy, with a view to developing a new organisational strategy with the pro bono support of Cranfield Trust. As their work with us developed, it became evident that there were more urgent strategic projects which trustees were responsible for leading, namely the recruitment of a new CEO. As such, this became the priority, with trustees launching a refreshed recruitment campaign for an interim CEO in October 2023. Unfortunately, we were not able to recruit in this round.

As part of a series of meetings focused on assessing risks at Mary Seacole House, trustees explored various options for immediate and long-term leadership, assessed the risks of these various options and weighed up costs and benefits. In March 2024, we decided to engage external support from a recruitment agency to provide more specialist support in hiring an interim CEO who could support us to stabilise and strengthen the organisation ahead of the arrival of a permanent leader

In December 2023, trustees agreed to implement a set of proposals to improve Board operations, including changes to meeting format, improvements to internal communications, registering and monitoring of risks, and strategy on trustee roles, recruitment and development. As Chair, I was able to immediately implement initial recommendations, and to kick-start work to progress further changes. As a Board we hope to trial and roll out further changes to improve our functioning and increase the confidence of each trustee to contribute their wide array of skills in the governance and leadership of Mary Seacole house.

I would like to thank our staff team, volunteers and funders for their support in ensuring Mary Seacole house continues to provide such a lifeline of support to communities around Toxteth.

Kahra Wayland-Larty
Chair

Date: 28 January 2025

GRANBY COMMUNITY MENTAL HEALTH GROUP COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

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 2023 - March 2024 Achievements/Impact

- **33 Years** delivering services since 1991 and aspiring to make sustainable changes to improve the lives of BAMER communities of Liverpool
- **50+** individuals volunteered to help our service run smoothly
- **700+** individuals/families we supported in the year
- **20+** languages spoken by our service users
- **32** We cater to service users from 32 different countries
- **7+** Faiths practiced by service users including Christianity, Islam, Hinduism, Judaism, Sikhism, Zoroastrianism & more.
- **300** Families were assisted in various areas such as welfare benefits, property pools, school admissions, debts, GP registrations, and dental care.
- **5** Number of new Community Research Champions created to network with the various ethnic communities.

GRANBY COMMUNITY MENTAL HEALTH GROUP COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

Achievements/Impact (Continued)

- **137** Newly arrived asylum seekers, refugees, and local people have taken part in community learning.
- **50+** People participated in driving theory course qualification
- **>10%** Of those who took part in community learning went on to paid work

Our staff, volunteers and service users supported other causes including Brain Charity Family Fund and Refugee Women's Connect International Women's Day with both events being very well supported with 60 to 70 people attending.

Awareness Raising Sessions

>24 Health talks with over 50 people participating in various areas of expertise presented by health professionals including:

- Dementia
- Diabetes
- Mental & physical health
- Perinatal care
- Emergency 1st Aid

Healthy eating sessions provided information about food content, preparation and cooking to benefit service users with support in managing diabetes, physical health alongside the benefits of gentle exercise.

Collaborations / Partnerships

Mary Seacole House have partnered with a number of organisations to raise awareness of various health issues and including Liferooms, Liverpool Women's Hospital, GP Surgeries, University of Liverpool, Liverpool John Moores University, University of Lancaster. We also continue to work with The NIHR (National Institute for Health Research - 'Clinical Research Network'), contributing to their research through facilitating more than 6 workshops in various languages.

We also work in partnership with a local Citizens Advice Bureau branch and facilitate weekly appointments for service users to meet with a representative and gain valuable advice and support.

We also arranged a Liferooms event - a collaboration of a number of partners working to support people with mental health issues - in collaboration with Granby Toxteth Development Trust which had over 80 people attending.

Advocacy Support

We work to support local people and in the past year have received more than **275** new referrals, with a high proportion being self-referrals. These referrals have resulted in our advocacy team supporting clients with more than **800** issues with the main issue relating to training/outreach support, housing/accommodation, children's services, complaints and care act assessments. We also help clients to develop a range of natural supports including self-advocacy, to assist them towards independence, empowerment and social inclusion.

Separately to the above service, a Culturally Appropriate Independent Mental Health Advocate delivers support to patients in low, medium and high Secure and Specialist Learning Disability sites and local prisons.

The Community Advocacy Team continued to work with Central Liverpool Primary Care Network, Asylum Refugee and BAME at Brownlow Health to provide a fortnightly drop-in service.

We have continued to develop partnerships and linked in with a wide range of organisations including the Community Inclusion Team, Police, Vauxhall Law Centre, Whitechapel, Shelter, Taking Therapies, Safer Communities Team, Hongkong (BNO) and met with the lead for Eastern European services.

Service Users have also contributed to a number of different consultations and focus groups including Transforming Community Mental Health Services, Patient Carer Race Equality Framework, Police Race Equality Framework and development of other services.

GRANBY COMMUNITY MENTAL HEALTH GROUP COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

Achievements/Impact (Continued)

Mary Seacole House organise daily activities to support service users to benefit their mental health & wellbeing in which over 120 women and 150 men took part in a range of sessions including:

- Peer Support Sessions
- Weekly swimming sessions
- Healthy Eating Sessions
- Massage/relaxation therapy
- Weight management
- Music therapy
- Art & Craft session
- Football sessions
- Sewing sessions
- ESOL language sessions
- Coffee mornings

These sessions allow participants to connect, celebrate cultural diversity, share experiences, build community integration, build confidence, learn new skills and improve their health and mental wellbeing.

Members of the team also support service users through one-to-one emotional support sessions which are highly effective as demonstrated through their improved scores on the Warwick Edinburgh Mental Wellbeing scale. The team support with a range of issues from benefits, housing, school appeals, immigration issues, medical appointments, debts and complaints. Their invaluable listening and counselling skills support the service users effectively with resolving issues and increasing their confidence.

The Women Peer Support Group completed the Healthy Cooking on a Budget course where they learned to plan and make delicious recipes on a low budget. The Women's Group also participated in a Six Weeks' Wellbeing project where they enjoyed a range of activities promoting health and wellbeing. During this time, they enjoyed a trip to Southport and a walk around the city.

We celebrated and acknowledged various cultural days throughout the year including – Mother Language Day, The Hindu Festival Diwali, Christmas, Chinese New Year & Easter.

Staff, volunteers and service users also enjoyed the health benefits of gardening sessions, learning about different types of plants and flowers and how to effectively care for a range of plants and shrubs. The group used their skills to make hanging baskets which decorated the outdoor area.

Training & Education

Staff, volunteers & service users completed learning with a range of service providers in the following areas:

- Counselling Skills
- English Language Basics
- First Aid
- Fire Safety
- Mental Health First Aid
- Food Hygiene
- Health and Safety
- Safeguarding

Volunteers

We are greatly appreciative of the volunteers who assist with supporting the services delivered according to their skills in:

- Language support
- English Language Basics
- Activities within the sessions/projects running
- Translating health information into the appropriate language
- Oral Health awareness

**GRANBY COMMUNITY MENTAL HEALTH GROUP
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2024**

Achievements/Impact (Continued)

We honoured our volunteer's contributions and support through hosting a lunch to show our appreciation.

Thank you

Thank you to all who continue to support Mary Seacole House to provide the much-needed funding, grants and donations, thus enabling Mary Seacole House to continue to provide services and support to vulnerable and marginalised members of our local communities.

Thank you to all of our staff, volunteers, partners and stakeholders for your continued support enabling Mary Seacole House to complete another productive and successful year.

Financial review

The total income for the year was £487,214 (2023: £526,607). The total expenditure for the year was £585,484 (2023: £478,673) giving rise to an overall deficit of £98,270 (2023: surplus £47,934) split between a deficit of £92,793 on the unrestricted funds and a deficit of £5,477 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 2024 were £389,968. Free reserves amount to £104,445 (2023: £193,018). The target for the reserves is 20% - 30% of current expenditure, which is £100,025 - £150,038 based on unrestricted expenditure in the year ended 31 March 2024.

Risk policy

The trustees have initiated the process of developing a refreshed risk register, defining and assessing the major risks to which the charity is exposed. This process will inform steps to ensure that systems are in place to mitigate exposure to 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:

Karen Mello	(Resigned 16 October 2023)
Kemi Otubu	
Mimoza Gashi	
Tracy Dickens	(Resigned 22 August 2024)
Ayesha Bell-Gam Woto	
Matthew Thomas	
Kahra Wayland-Larty	
Sarah Byrne	(Appointed 14 September 2023)
Janet Cornmell	(Appointed 13 April 2023)
Sally Brajkovich	(Appointed 14 September 2023 and resigned 10 October 2024)

**GRANBY COMMUNITY MENTAL HEALTH GROUP
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
*FOR THE YEAR ENDED 31 MARCH 2024***

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. Current trustees are working to improve and roll out induction, training and development processes. In order to maintain broad skill mix, members of the management committee provide a list of skills. 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.

Kahra Wayland-Larty

Trustee

Dated: 28 January 2025

**GRANBY COMMUNITY MENTAL HEALTH GROUP
COMPANY LIMITED BY GUARANTEE
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2024**

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 2024.

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

Mitchell Charlesworth
Accountants
14th Floor The Plaza
100 Old Hall Street
Liverpool
L3 9QJ

Dated: 30 January 2025

**GRANBY COMMUNITY MENTAL HEALTH GROUP
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024**

Current financial year

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes				
<u>Income from:</u>					
Donations and legacies	3	2,030	-	2,030	57,754
Charitable activities	4	405,304	79,880	485,184	468,853
Total income		407,334	79,880	487,214	526,607
<u>Expenditure on:</u>					
Charitable activities	5	500,127	85,357	585,484	478,673
Total expenditure		500,127	85,357	585,484	478,673
Net (expenditure)/income for the year/ Net movement in funds					
		(92,793)	(5,477)	(98,270)	47,934
Reconciliation of funds					
Fund balances at 1 April 2023		475,561	12,677	488,238	440,304
Fund balances at 31 March 2024		382,768	7,200	389,968	488,238

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 2024**

Prior financial year

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

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 2024**

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	10		63,888		68,108
Current assets					
Debtors	12	26,702		25,529	
Cash at bank and in hand		313,470		398,417	
		<u>340,172</u>		<u>423,946</u>	
Liabilities:					
Creditors: amounts falling due within one year	13	(14,091)		(3,816)	
Net current assets			326,081		420,130
Total net assets			<u>389,969</u>		<u>488,238</u>
The funds of the charity					
Restricted funds	14		7,200		12,677
<u>Unrestricted funds</u>					
Designated funds	15	214,435		214,435	
General unrestricted funds		<u>168,333</u>		<u>261,126</u>	
Total unrestricted funds			382,768		475,561
Total charity funds			<u>389,969</u>		<u>488,238</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 2024.

The director acknowledges his 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 28 January 2025 and are signed on its behalf by:

Kahra Wayland-Larty
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 2024

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 2024 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 2024**

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 £1,000 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 2024**

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
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	2,030	10,669
Grants	-	47,085
	<u>2,030</u>	<u>57,754</u>

4 Charitable activities

Mental health services

	2024 £	2023 £
Services provided under contract	292,547	363,398
Grants received	79,880	84,801
Other income	112,757	20,654
	<u>485,184</u>	<u>468,853</u>

Analysis by fund
Unrestricted funds
Restricted funds

405,304
79,880
485,184

Performance related grants

Other	79,880	84,801
	<u>79,880</u>	<u>84,801</u>

For the year ended 31 March 2023

Analysis by fund	
Unrestricted funds	384,052
Restricted funds	84,801
	<u>468,853</u>

**GRANBY COMMUNITY MENTAL HEALTH GROUP
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

5 Charitable activities

	2024	2023
	£	£
Mental health services		
Staff costs	321,352	323,598
Depreciation and impairment	5,680	5,388
Staff development and travel	8,978	2,562
Project costs	9,445	36,976
Premises costs	95,705	28,932
Office costs	26,332	19,948
Sessional workers	30,650	24,100
Miscellaneous	33,804	13,705
	<u>531,946</u>	<u>455,209</u>
 Share of support costs (see note 6)	 47,005	 19,235
Share of governance costs (see note 6)	6,533	4,229
	<u>585,484</u>	<u>478,673</u>
 Analysis by fund		
Unrestricted funds	500,127	
Restricted funds	85,357	
	<u>585,484</u>	

For the year ended 31 March 2023

Analysis by fund	
Unrestricted funds	392,865
Restricted funds	85,808
	<u>478,673</u>

**GRANBY COMMUNITY MENTAL HEALTH GROUP
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

6 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Staff costs	45,096	-	45,096	17,699	-	17,699
Legal and professional	1,909	-	1,909	1,536	-	1,536
Independent examination	-	1,402	1,402	-	1,306	1,306
Accountancy	-	2,690	2,690	-	2,510	2,510
Bank charges	-	2,441	2,441	-	413	413
	<u>47,005</u>	<u>6,533</u>	<u>53,538</u>	<u>19,235</u>	<u>4,229</u>	<u>23,464</u>
Analysed between						
Charitable activities	<u>47,005</u>	<u>6,533</u>	<u>53,538</u>	<u>19,235</u>	<u>4,229</u>	<u>23,464</u>

Support and governance costs are allocated to charitable activities.

Governance costs includes payments to the accountants of £1,402 (2023 - £1,306) for independent examination fees and £2,690 (2023 - £2,510) for accountancy services.

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year (2023: none).

During the year there were no trustees' expenses (2023: none).

8 Employees

Number of employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Charitable	<u>16</u>	<u>16</u>

Employment costs

	2024	2023
	£	£
Wages and salaries	339,554	315,809
Social security costs	21,382	19,580
Other pension costs	5,512	5,908
	<u>366,448</u>	<u>341,297</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 2024

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Tangible fixed assets

	Leasehold Improvements	Fixtures, fittings & equipment	Total
	£	£	£
Cost			
At 1 April 2023	63,488	101,208	164,696
Additions	-	1,460	1,460
	<u>63,488</u>	<u>102,668</u>	<u>166,156</u>
At 31 March 2024	63,488	102,668	166,156
Depreciation			
At 1 April 2023	6,985	89,603	96,588
Depreciation charged in the year	635	5,045	5,680
	<u>7,620</u>	<u>94,648</u>	<u>102,268</u>
At 31 March 2024	7,620	94,648	102,268
Carrying amount			
At 31 March 2024	<u>55,868</u>	<u>8,020</u>	<u>63,888</u>
At 31 March 2023	<u>56,503</u>	<u>11,605</u>	<u>68,108</u>

11 Financial instruments

	2024 £	2023 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	<u>336,183</u>	<u>421,130</u>
Carrying amount of financial liabilities		
Measured at amortised cost	<u>6,740</u>	<u>3,816</u>

12 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	22,713	22,713
Prepayments and accrued income	3,989	2,816
	<u>26,702</u>	<u>25,529</u>

**GRANBY COMMUNITY MENTAL HEALTH GROUP
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

13 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	6,316	-
Trade creditors	1,617	-
Other creditors	1,035	-
Accruals	5,123	3,816
	<u>14,091</u>	<u>3,816</u>

**GRANBY COMMUNITY MENTAL HEALTH GROUP
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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			
	Balance at 1 April 2022	Income	Expenditure	Balance at 1 April 2023	Income	Expenditure	Balance at 31 March 2024
	£	£	£	£	£	£	£
Liverpool Uni (Diabetes)	-	-	-	-	3,500	(3,500)	-
Postcode Lottery	9,787	-	(9,787)	-	-	-	-
P H Holt Foundation	3,500	-	(3,500)	-	1,880	(1,475)	405
Feeding Liverpool	-	-	-	-	7,700	(7,700)	-
Merseyside Sport Partnership	297	3,600	(903)	2,994	-	(2,994)	-
CRF Innovation Fund	100	2,000	(1,341)	759	-	(759)	-
Imagine	-	22,980	(22,600)	380	-	(380)	-
NIHR	-	10,721	(10,678)	43	36,100	(29,348)	6,795
Greenspace	-	12,000	(3,499)	8,501	-	(8,501)	-
Henry Smith Fund	-	33,500	(33,500)	-	34,200	(34,200)	-
	-	-	-	-	-	-	-
	<u>13,684</u>	<u>84,801</u>	<u>(85,808)</u>	<u>12,677</u>	<u>83,380</u>	<u>(88,857)</u>	<u>7,200</u>

**GRANBY COMMUNITY MENTAL HEALTH GROUP
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

14 Restricted funds

(Continued)

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 workers and running costs.

The funding from the Postcode Lottery contributes towards Volunteers/Session workers, training costs, running costs and Apprentice costs.

The funding for 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.

The Liverpool Uni (Diabetes) project shares relevant recipes and cooking suitable meals.

The Feeding Liverpool project is funding for providing food for vulnerable clients.

**GRANBY COMMUNITY MENTAL HEALTH GROUP
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Designated fund	214,435	-	-	214,435
General funds	261,126	407,334	(500,127)	168,333
	<u>475,561</u>	<u>407,334</u>	<u>(500,127)</u>	<u>382,768</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
Designated fund	214,435	-	-	214,435
General funds	212,185	441,806	(392,865)	261,126
	<u>426,620</u>	<u>441,806</u>	<u>392,865</u>	<u>475,561</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 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2024 are represented by:						
Tangible assets	63,888	-	63,888	68,108	-	68,108
Current assets/(liabilities)	318,881	7,200	326,081	407,453	12,677	420,130
	<u>382,769</u>	<u>7,200</u>	<u>389,969</u>	<u>475,561</u>	<u>12,677</u>	<u>488,238</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.

**GRANBY COMMUNITY MENTAL HEALTH GROUP
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

18 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024	2023
	£	£
Aggregate remuneration	124,421	97,761

There were no other related party transactions during the year.