

WIRRAL MIND

England & Wales · Charity number 1064007

Details

Other names	WIRRAL MIND
Status	Registered
Legal form	Charitable company
Company number	03404770
Registered	1997-08-19
Register	View on the Charity Commission register

Contact

Address	Wirral Mind 90-92 Chester Street Birkenhead CH41 5DL
Phone	01515122200
Email	admin@wirralmind.org.uk
Website	wirralmind.org.uk

Activities

Objects: TO PROMOTE THE PRESERVATION OF MENTAL HEALTH AND TO ASSIST IN RELIEVING AND REHABILITATING PERSONS SUFFERING FROM MENTAL DISORDERS, LEARNING DISORDERS OR CONDITIONS OF EMOTIONAL OR MENTAL DISTRESS REQUIRING ADVICE OR TREATMENT IN THE BOROUGH OF WIRRAL AND OTHER PARTS OF MERSEYSIDE AND CHESHIRE IN ASSOCIATION WITH MIND (THE NATIONAL ASSOCIATION OF MENTAL HEALTH) ("MIND") AND IN ACCORDANCE WITH THE AIMS AND OBJECTS OF MIND

Activities: Mental Health Charity

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Accommodation/housing
- **Who:** People With Disabilities

Geography

- **Area of benefit:** BOROUGH OF WIRRAL AND OTHER PARTS OF THE AREA KNOWN AS "THE WIRRAL"
- Cheshire East
- Cheshire West & Chester
- Halton
- Knowsley
- Liverpool City
- Sefton
- St Helens
- Warrington
- Wirral

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,822,208	£2,044,163	£2,176,086	53
2024-03-31	£1,606,570	£1,808,489	£2,303,568	46
2023-03-31	£1,456,006	£1,571,893	£2,452,902	46
2022-03-31	£1,324,432	£1,342,148	£2,591,200	40
2021-03-31	£1,224,796	£1,188,275	£2,535,086	38

Trustees

Name	Role	Appointed
Dr Marion Ruth McCutcheon		2024-05-30
JONATHAN BEN ADAMS		
Jennifer Mary Owens		2021-05-22
Margaret Davies		2023-03-23
Matthew Vine		2022-08-25
NICHOLAS HEWITT		2012-01-13
Patricia Chadderton		2016-12-13

Accounts

Registered number
3404770

Wirral Mind
Report and Accounts
31 March 2025

Wirral Mind
A Company Limited by Guarantee
Report and accounts for the year ended 31 March 2025
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Wirral Mind
A Company Limited by Guarantee
Trustees' Report (including the Directors' Report)

The Trustees present their report and financial statements for the year ended 31 March 2025

Company Information

Directors

Ms P Chadderton - Chair
Dr C Vora -Vice Chair
Mr N Hewitt - Treasurer
Mr J.B. Adams
Ms J Owens
Mr M Vine
Mrs M Davies
Dr M McCutcheon - appointed 30 May 2024

CEO

Mrs S Gilbert

Investment Managers

Chartwell Wealth Management
Chapel House Barn, Pillmoss Lane
Whitley, Cheshire, WA7 3GH

M&G Charifund
PO Box 9038
Chelmsford
TM99 2XF

BlackRock
PO Box 545
Darlington , DL1 9TQ

Auditors

DJH Audit Limited
3rd Floor Pacific Chambers
11-13 Victoria Street
Liverpool
Merseyside, L2 5QQ

Bankers

Royal Bank of Scotland
1 Dale Street
Liverpool, L2 2PP

Bankers

Lloyds Bank
PO Box 1000
BX1 1LT

Bankers

United Trust Bank
1 Ropemaker St,
London, EC2Y 9AW

Registered office

90-92 Chester Street,
Birkenhead,
Wirral, CH41 5DL

Registered number

Company 3404770
Charity 1064007

Wirral Mind
Trustees' Report (including the Directors' Report)
For the year ended 31 March 2025

Structure, governance and management

Governing document

Wirral Mind is a company limited by guarantee governed by its Memorandum and Articles of Association, and its governing document. It is registered as a charity with the Charity Commission.

Appointment of trustees

Wirral Mind's Executive Committee are also Trustees of the Charity and Directors of the company. Members are elected by Annual General Meetings of the members of Wirral Mind, with casual vacancies filled, as required, by the Executive Committee in accordance with the Articles of Association.

Trustee induction and training

New Trustees are issued with an induction booklet specifically for trustees of Wirral Mind, which sets out their roles and responsibilities. Training courses are arranged with an appropriate training provider, face to face and/or online and all Trustees are encouraged to attend training courses which are appropriate to their role in the organisation.

Risk management

The Executive committee has undertaken a full assessment of all risks, and has set out measures to mitigate these risks.

Objectives and Activities

Wirral Mind exists to promote mental health: to foster and encourage greater understanding of mental health problems; to aid the development of and to provide good quality voluntary and statutory services to those suffering from mental health problems and mental stress. To represent the concerns and common interests of users of the service, their families, service providers and members of the public. There is unrestricted access to our services for all affected by such conditions. In consequence the activities deliver public benefit.

The main activities are:

Supported housing - provision of housing in independent flats operated by the charity.

Residential housing- provision of residential care in flats operated by the charity

Counselling

Learning and Life - training

Fountain Project - a drop in centre for service users, providing support and activity

The charity is dependent upon voluntary help, and there are currently around 47 volunteers. The majority of the work done by the volunteers is befriending and counselling. However there are also volunteers assisting as support workers and in administration.

We estimate that without this volunteer help an additional 6 full time staff members would be required to undertake these duties at a cost of £140,314

Wirral Mind
Trustees' Report (including the Directors' Report)
For the year ended 31 March 2025

Achievements, performance and plans for the future

This year the managers, staff and volunteers have continued to work with unswerving enthusiasm ensuring that all programmes and activities continue to provide excellent services for our members /service users. These are monitored and outcomes assessed in order to be satisfied that these continue to meet service user needs .In addition there are regular members/ service user led meetings to discuss services and to propose new initiatives.

In assessing whether the organisation has met the Strategic objectives for 2024/2025, we are able to reflect on the success of the last 6 years .It's clear that Wirral Mind continues to identify and provide services that maximise social wellbeing and relieve the distress and disadvantages associated with mental ill health To this end we continue to work in partnership with other organisations .

It is the Board's responsibility to ensure that the Strategic objectives have been met.

The Board provides good governance and ensures robust financial management as part of reviewing strategic objectives.

Wirral Mind is founded on good teamwork and investing in our staff is a major part of the strategy so that they continue to deliver effective services. The training department ensures staff are up to date with policies as well as providing appropriate skill based training.

In terms of Board Development, we have reviewed and implemented an amended Trustee Recruitment and Induction policy. The Board will continue to focus on reviewing our skills and commissioning training as required. We intend to introduce an annual Peer review.

We are proud to have such a passionate group of Managers , Staff and volunteers .

In conclusion, I would like to thank my fellow Trustees for their support and input throughout the year.

Wirral Mind
Trustees' Report (including the Directors' Report)
For the year ended 31 March 2025

The figures below are indicative of the effectiveness of our services:

Counselling and Befriending Service

2,707 counselling sessions were provided to Wirral residents

The Fountain Project

19,355 people visited the Fountain Project for mental health support and engaged in the range of activities available;

11,619 attended support groups

6,582 attended the Motiv8! fitness sessions

516 people were supported by our Third Sector Connector

141 people completed our Mental Health First Aid Training

Mums Matter

46 people completed the Mums Matter programme with 75 children between them, and this relatively new programme has gone from strength to strength. They now have a talented choir 'Singing Mamas'.

Digital strategy

Wirral Mind have produced a digital strategy which has 3 clear Aims and Objectives. These are to improve accessibility and experience of our services for service users, supporting the workforce to become digitally confident and to broaden our reach and scope within our community.

Befriending Service

We provided 1057 befriending hours to those isolated in our community.

Financial review

The trustees report that the charity made a realised loss in the year of £171,508. This was planned and expected as the charity was fully committed to providing funding for new services and expanding existing services from reserves.

Reserves policy

It is the trustees' policy to preserve reserves at a level of £775,000 to ensure that the charity has sufficient cash balances to meet any unforeseen circumstances such as potential under funded cost increases, potential additional working capital requirements and any maintenance and repair costs that may arise.

Investment policy

The trustees have spent a significant amount of time reviewing Wirral Mind's investments to ensure that the risk and reward is appropriate. The Board will continue to monitor how the reserves of Wirral Mind can be used to maximise income for the benefit of the organisation and its service users now and in the future.

Wirral Mind
Trustees' Report (including the Directors' Report)
For the year ended 31 March 2025

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing those accounts, 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 accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Disclosure of information to auditors

We, the trustees of the charitable company, who held office at the date of approval of these financial statements, as set out above, each confirm so far as we are aware, that:

- there is no relevant audit information of which the company's auditors are unaware; and
- we have taken all steps that we ought to have taken to make ourselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditors

A resolution proposing that DJH Audit Limited be reappointed as auditors of Wirral Mind will be put to the AGM.

This report was approved by the board on 4 December 2025

Ms P Chadderton
Chair

Wirral Mind
A Company Limited by Guarantee
Independent Auditors' Report to the Members of Wirral Mind
For the year ended 31 March 2025

Opinion

We have audited the financial statements of Wirral Mind (the "Charity") for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2025 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 1 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Wirral Mind
A Company Limited by Guarantee
Independent Auditors' Report to the Members of Wirral Mind
For the year ended 31 March 2025

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- we have not obtained all the information and explanations necessary for the purposes of our audit;
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the directors' report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out on page 5, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly, we have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Wirral Mind
A Company Limited by Guarantee
Independent Auditors' Report to the Members of Wirral Mind
For the year ended 31 March 2025

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditor that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

We assessed the susceptibility of the Charity's financial statements to material misstatement, including how fraud might occur.

Audit Procedures performed by the Charity's engagement team included:

- Identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
- Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable law and regulations;
- Challenging assumptions and judgements made by management in its significant accounting estimates.

Despite the audit being planned and conducted in accordance with ISAs (UK) there remains an unavoidable risk that material misstatement in the financial statements may not be detected owing to inherent limitations of the audit, and that by their very nature, any such instances of fraud or irregularity likely involve collusion, forgery, intentional misrepresentations, or the override of internal controls.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of my Report of the Independent Auditor.

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

DJH Audit Limited
Statutory Auditor
3rd Floor Pacific Chambers
11-13 Victoria Street
Liverpool
Merseyside L2 5QQ

4 December 2025

DJH Audit Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Wirral Mind**A Company limited by Guarantee****Statement of Financial Activities (Incorporating the Income and Expenditure Account)
for the year ended 31 March 2025**

	Notes	2025 Restricted £	2025 Unrestricted £	2025 Total £	2024 Total £
Income and endowments from:					
Donations and legacies	2	-	37,869	37,869	54,796
Charitable activities	3	174,406	1,478,761	1,653,167	1,379,194
Investments	5	-	9,376	9,376	10,838
Activities for generating funds	4	-	96,319	96,319	137,782
Other-Management fee	6	-	25,477	25,477	23,960
Total Incoming Resources		174,406	1,647,802	1,822,208	1,606,570
Charitable activities	7	164,806	1,871,438	2,036,244	1,801,659
Governance costs	8	-	7,919	7,919	6,830
Total Resources Expended		164,806	1,879,357	2,044,163	1,808,489
Net (outgoing)/Incoming resources		9,600	(231,555)	(221,955)	(201,919)
Transfers between funds		-	-	-	-
Recognised gains/(losses) on investments		-	53,594	53,594	(2,406)
		9,600	(177,961)	(168,361)	(204,325)
Revaluation of property		-	24,800	24,800	-
Unrealised gains/(losses) on investment		-	16,079	16,079	54,991
Funds brought forward		-	2,303,568	2,303,568	2,184,168
Revaluation reserve brought forward		-	-	0	268,734
Total funds carried forward	18	9,600	2,166,486	2,176,086	2,303,568

The Statement of Financial Activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities.

Wirral Mind
A Company Limited by Guarantee
Balance Sheet
as at 31 March 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	12	1,003,238	981,878
Investments	13	937,864	1,017,009
		<u>1,941,102</u>	<u>1,998,887</u>
Current assets			
Debtors	14	140,435	181,242
Cash at bank and in hand		<u>193,391</u>	<u>207,838</u>
		333,826	389,080
Creditors: amounts falling due within one year	15	(98,842)	(84,399)
Net current assets		<u>234,984</u>	<u>304,681</u>
Net assets		<u>2,176,086</u>	<u>2,303,568</u>
Funds	18		
Revaluation reserve		293,534	268,734
Restricted		9,600	-
Unrestricted		<u>1,872,952</u>	<u>2,034,834</u>
Total funds		<u>2,176,086</u>	<u>2,303,568</u>

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Ms P Chadderton
Chair
Approved by the Board on 4 December 2025

Wirral Mind
Cash Flow Statement
for the year ended 31 March 2025

	2025 £	2024 £
Cash used in operating activities	<u>(172,641)</u>	<u>(262,328)</u>
Interest income	9,376	10,838
Purchase of tangible fixed assets		
Purchase of investments	(4,847)	(3,980)
Disposal of investments	153,665	103,690
Cash provided/(used in) investing activities	<u>158,194</u>	<u>110,548</u>
in the year		
Cash and cash equivalents at the beginning of the year	207,838	359,618
Total cash and cash equivalents at the end of the year	<u>193,391</u>	<u>207,838</u>

Reconciliation of net movements in funds to net cash flow from operating activities

	2025 £	2024 £
Net movement in funds	(127,482)	(149,334)
Depreciation charge	3,440	3,440
Losses/(Gains) on investments	(69,673)	(52,585)
Revaluation of property	(24,800)	-
Deduct interest income shown in investing activities	(9,376)	(10,838)
Decrease/(increase) in debtors	40,807	(37,876)
Increase/(decrease) in creditors	14,443	(15,135)
Net cash used in operating activities	<u>(172,641)</u>	<u>(262,328)</u>

Wirral Mind
Notes to the Accounts
for the year ended 31 March 2025

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention, as modified to account for revaluation of property, and in accordance with Charities SORP (FRS102), applicable accounting standards and the Companies Act 2006.

Going Concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Business equipment	25% straight line
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Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Incoming Resources

Voluntary income including donations and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivables basis.

Income from charitable activities includes grants received under contract, and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Income is deferred when the donors specify that it must be used in future accounting periods or donor conditions have not been fulfilled.

Wirral Mind
Notes to the Accounts
for the year ended 31 March 2025

Volunteers and donated services and facilities

The value of services provided by volunteers is not incorporated into these financial statements. Further details of the contribution by volunteers can be found in the Trustees Annual Report.

Where services are provided to the Charity as a donation that would normally be purchased from our suppliers, the contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis inclusive of any vat which cannot be recovered. Expenditure which is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity they have been apportioned across categories on a basis consistent with the use of these resources.

Funds

Unrestricted funds are incoming resources receivable for the objects of the charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the management committee for particular purposes.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Investments

Listed investments held as fixed assets are shown at market value.

Investment property is shown at market value and will be professionally revalued every 3 years.

2 Donations and legacies

	Restricted	Unrestricted	2025	2024
Donations	-	37,869	37,869	54,784
Other	-	-	-	12
	<u>-</u>	<u>37,869</u>	<u>37,869</u>	<u>54,796</u>

3 Charitable Activities

	Restricted	Unrestricted	2025	2024
	£	£	£	£
WBC Fountain Club	-	89,461	89,461	105,391
Mums Matter	101,256	2,320	103,576	18,175
Mind Motiv8	14,425	-	14,425	-
WBC Volunteers	-	37,000	37,000	37,522
WBC Housing Support and care	-	1,199,338	1,199,338	1,138,443
WBC Floating Support	-	128,625	128,625	79,663
Training	58,725	22,017	80,742	-
	<u>174,406</u>	<u>1,478,761</u>	<u>1,653,167</u>	<u>1,379,194</u>

Wirral Mind
Notes to the Accounts
for the year ended 31 March 2025

4 Activities for generating funds

	Restricted	Unrestricted	2025	2024
	£	£	£	£
Carrog Mill	-	45,526	45,526	46,771
Conference facilities	-	6,240	6,240	3,436
Catering facilities	-	20,019	20,019	22,140
Training fees	-	24,534	24,534	65,435
	<u>-</u>	<u>96,319</u>	<u>96,319</u>	<u>137,782</u>

5 Investment Income

	Restricted	Unrestricted	2025	2024
	£	£	£	£
Investment Income	-	4,847	4,847	3,980
Bank interest	-	4,529	4,529	6,858
	<u>-</u>	<u>9,376</u>	<u>9,376</u>	<u>10,838</u>

6 Management fee

During the year the charity received £25,477 (2024:£23,960) to manage the properties rented by service users supported by the Charity.

7 Direct Charitable Expenditure

	Restricted	Unrestricted	2025	2024
	£	£	£	£
Fountain Club	-	190,534	190,534	188,667
Motiv8	14,425	21,871	36,296	30,319
Mums Matter	101,256	6,824	108,080	34,112
Volunteers/Counselling	-	86,161	86,161	97,949
Housing	-	1,264,723	1,264,723	1,135,289
Floating Support	-	105,576	105,576	47,277
Training	49,125	74,180	123,305	127,146
Catering facilities	-	16,665	16,665	19,373
Carrog Mill	-	64,005	64,005	85,152
Fundraising	-	40,899	40,899	36,375
	<u>164,806</u>	<u>1,871,438</u>	<u>2,036,244</u>	<u>1,801,659</u>

8 Governance Costs

	Restricted	Unrestricted	2025	2024
	£	£	£	£
Audit fee	-	4,254	4,254	3,140
Investment management fee	-	3,665	3,665	3,690
	<u>-</u>	<u>7,919</u>	<u>7,919</u>	<u>6,830</u>

9 Grants Paid

No grants were paid in the year, nor in the previous year.

Wirral Mind
Notes to the Accounts
for the year ended 31 March 2025

10 Trustees remuneration and staff costs

No remuneration was paid to trustees in the year, nor were any expenses reimbursed to them.
The following costs were included within charitable activities:

	2025	2024
	£	£
Wages and salaries	1,571,849	1,394,033
Social Security	141,565	115,770
Pension	48,686	43,795
	<u>1,762,100</u>	<u>1,553,598</u>

The average number of staff employed by the charity during the financial year amounted to:

	2025	2024
	£	£
Direct Charitable	50	43
Administration	3	3
	<u>53</u>	<u>46</u>

Employees receiving remuneration over £60,000 per annum

£60,000-£69,999	-	-
£70,000-£79,999	-	-
£80,000-£89,999	1	1

11 Net Incoming Resources

The net incoming resources are stated after charging:

	2025	2024
	£	£
Depreciation	3,440	3,440
Auditors remuneration	4,251	3,140
	<u>7,691</u>	<u>6,580</u>

12 Tangible fixed assets

	Land and buildings £	Plant and machinery etc £	Total £
Cost (or valuation)			
At 1 April 2024	975,000	13,758	988,758
Surplus on revaluation	24,800	-	24,800
At 31 March 2025	<u>999,800</u>	<u>13,758</u>	<u>1,013,558</u>
Depreciation			
At 1 April 2024	-	6,880	6,880
Charge for the year	-	3,440	3,440
At 31 March 2025	<u>-</u>	<u>10,320</u>	<u>10,320</u>
Net book value			
At 31 March 2025	<u>999,800</u>	<u>3,438</u>	<u>1,003,238</u>
At 31 March 2024	<u>975,000</u>	<u>6,878</u>	<u>981,878</u>

The premises at 90-92 Chester Street were revalued on 8th July 2025
by BA Commercial Chartered Surveyors, and is, in the opinion of the directors not
materially different at 31 March 2025.

The increase in valuation of £24,800 has been included in the reserves.

Wirral Mind
Notes to the Accounts
for the year ended 31 March 2025

Investment property	2025	2024
	£	£
Historical cost	460,991	460,991
Cumulative depreciation based on historical cost	92,200	82,980

Freehold property	2025	2024
	£	£
Historical cost	340,000	340,000
Cumulative depreciation based on historical cost	174,534	167,734

13 Other Investments

	2025	2024
	£	£
Market Value		
At 1 April 2024	1,017,009	1,064,134
Additions	4,847	3,980
Disposals	(153,665)	(103,690)
Realised gain/(loss)	53,594	(2,406)
Unrealised gain/(loss)	16,079	54,991
At 31 March 2025	937,864	1,017,009

Investments comprise:	2025	2024
	£	£
Quoted investments UK	937,676	1,016,909
Cash held within portfolio	188	100
	937,864	1,017,009

14 Debtors	2025	2024
	£	£
Trade debtors	67,803	132,914
Other debtors	72,632	48,328
	140,435	181,242

15 Creditors: amounts falling due within one year	2025	2024
	£	£
Trade creditors	4,195	-
Other taxes and social security costs	42,401	34,090
Other creditors	52,246	50,309
	98,842	84,399

Wirral Mind
Notes to the Accounts
for the year ended 31 March 2025

16 Resources held for a third party

	2025 £	2024 £
Balance at 1 April 2024	15,742	16,290
Received in year	-	2,200
Expended in year	(1,440)	(2,748)
Balance at 31 March 2025	<u>14,302</u>	<u>15,742</u>

Included within other creditors this relates to amounts held by Wirral Mind on behalf of tenants of Bermuda Road, in respect of maintenance and other housing costs of the property.

17 Related party disclosures

The Trustees have undertaken to contribute an amount not exceeding £1 towards meeting the Charity's liabilities in the event of its being wound up.

The Charity's Trustees were not paid during the year and no Trustee received any emolument or payment for professional or other services.

Controlling Entity

The charity is controlled by the Trustees who are all directors of the company.

18 Statement of funds

	Restricted £	Unrestricted £	Revaluation Reserve £	Total £
At 1 April 2024	-	2,034,834	268,734	2,303,568
Income	174,406	1,647,802	-	1,822,208
Expenditure	(164,806)	(1,879,357)	-	(2,044,163)
Increase in revaluation reserve	-	-	24,800	24,800
Realised gain/(Loss)	-	53,594	-	53,594
Unrealised gain/(loss) on investments	-	16,079	-	16,079
At 31 March 2025	<u>9,600</u>	<u>1,872,952</u>	<u>293,534</u>	<u>2,176,086</u>

19 Restricted funds

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

	Balance at 1/4/2024 £	Incoming resources £	Resources expended £	Balance at 31/3/2025 £
National Mind-Motiv8	-	12,625	12,625	-
Enterprise mobility - Motiv8	-	500	500	-
Enterprise mobility - Training	-	500	500	-
Badminton England - Motiv8	-	1,300	1,300	-
Dept of Health and Social Care - Mums Matter	-	101,256	101,256	-
Dept of Health and Social Care - Training	-	9,600	-	9,600
Wirral BC LEN - Peer Led Initiative - Training	-	24,997	24,997	-
Wirral BC LEN -Substance misuse - Training	-	23,628	23,628	-
	<u>-</u>	<u>174,406</u>	<u>164,806</u>	<u>-</u>

Wirral Mind
Notes to the Accounts
for the year ended 31 March 2025

20 Other information

Wirral Mind is a charitable company limited by guarantee in England and Wales.

It's registered number is 3404770, and it's registered address is:

90-92 ChesterStreet, Birkenhead, Wirral, CH41 5DL

Accounts

Registered number
3404770

Wirral Mind
Report and Accounts
31 March 2024

Wirral Mind
A Company Limited by Guarantee
Report and accounts for the year ended 31 March 2024
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Wirral Mind
A Company Limited by Guarantee
Trustees' Report (including the Directors' Report)

The Trustees present their report and financial statements for the year ended 31 March 2024

Company Information

Directors

Ms P Chadderton - Chair
Dr C Vora -Vice Chair
Mr N Hewitt - Treasurer
Mr R.W. Nicholas- resigned 30 May 2024
Mr J.B. Adams
Mr K Henshaw - resigned 30 May 2024
Dr C O'Brien - resigned 25 January 2024
Ms J Porter - resigned 25 January 2024
Ms E Fowler - resigned 25 January 2024
Ms J Owens
Mr M Vine
Mrs M Davies
Dr M McCutcheon - appointed 30 May 2024

CEO

Mrs S Gilbert

Investment Managers

Chartwell Wealth Management
Chapel House Barn, Pillmoss Lane
Whitley, Cheshire, WA7 3GH

M&G Charifund
PO Box 9038
Chelmsford
TM99 2XF

BlackRock
PO Box 545
Darlington , DL1 9TQ

Auditors

KPH Audit & Assurance Services Limited
255 Poulton Road
Wallasey, Merseyside
CH44 4BT

Bankers

Royal Bank of Scotland
1 Dale Street
Liverpool, L2 2PP

Bankers

Lloyds Bank
PO Box 1000
BX1 1LT

Bankers

United Trust Bank
1 Ropemaker St,
London, EC2Y 9AW

Registered office

90-92 Chester Street,
Birkenhead,
Wirral, CH41 5DL

Registered number

Company 3404770
Charity 1064007

Wirral Mind
Trustees' Report (including the Directors' Report)
For the year ended 31 March 2024

Structure, governance and management

Governing document

Wirral Mind is a company limited by guarantee governed by its Memorandum and Articles of Association, and its governing document. It is registered as a charity with the Charity Commission.

Appointment of trustees

Wirral Mind's Executive Committee are also Trustees of the Charity and Directors of the company. Members are elected by Annual General Meetings of the members of Wirral Mind, with casual vacancies filled, as required, by the Executive Committee in accordance with the Articles of Association.

Trustee induction and training

New Trustees are issued with an induction booklet specifically for trustees of Wirral Mind, which sets out their roles and responsibilities. Training courses are arranged with an appropriate training provider, face to face and/or online and all Trustees are encouraged to attend training courses which are appropriate to their role in the organisation.

Risk management

The Executive committee has undertaken a full assessment of all risks, and has set out measures to mitigate these risks.

Objectives and Activities

Wirral Mind exists to promote mental health: to foster and encourage greater understanding of mental health problems; to aid the development of and to provide good quality voluntary and statutory services to those suffering from mental health problems and mental stress. To represent the concerns and common interests of users of the service, their families, service providers and members of the public. There is unrestricted access to our services for all affected by such conditions. In consequence the activities deliver public benefit.

The main activities are:

Supported housing - provision of housing in independent flats operated by the charity.
Residential housing- provision of residential care in flats operated by the charity
Counselling
Learning and Life - training
Fountain Project - a drop in centre for service users, providing support and activity

The charity is dependent upon voluntary help, and there are currently around 51 volunteers. The majority of the work done by the volunteers is befriending and counselling. However there are also volunteers assisting as support workers and in administration.

We estimate that without this volunteer help an additional 6 full time staff members would be required to undertake these duties at a cost of £109,994.

Wirral Mind
Trustees' Report (including the Directors' Report)
For the year ended 31 March 2024

Achievements, performance and plans for the future

On behalf of the Board I would like to emphasise the excellent services and support that the management, staff and volunteers have provided over the year. Also to acknowledge the efforts and energy our service users bring to Wirral Mind.

Our strategic objectives have been met and it is the organisation's vision to build on the successes of the last five years, as many of our services have evolved.

Our aim is to provide needed and effective services that maximise individual and social wellbeing, campaign to improve policy and attitudes and seek to relieve distress and disadvantage associated with mental ill-health wherever it affects lives in Wirral. We want to be the first choice organisation for people who require our services and who live in our area.

The world in which the charity operates continues to change, and our strategy ensures we can be an agile organisation which enables us to meet new challenges as they arise. To ensure we continue to meet our goals as an organisation, we need to maintain our focus on robust financial management and strong governance.

This report sets out how Wirral Mind will achieve its objectives, and how we will create and make the most of the opportunities that arise in the coming years.

There is flexibility within our strategy to enable us to accommodate environmental changes and keep our vision moving in the right direction.

We will continue to collaborate and work with other local and national organisations to ensure we maximise the potential of new and changing service offers.

Wirral Mind is very much about teamwork, and investing in our staff is a major part of our strategy. We see our team as the most valuable asset to the charity and we want to support and develop them to enable us to bring our strategy to life and achieve our overall aims.

We are proud of our achievements as we continue to develop services which meet the needs of our diverse community.

We have recently had a meeting and attended an open day at Multi Cultural Centre to raise awareness of our services.

We are delighted that we have recently been awarded the Mind Quality Mark in recognition of the high quality of the services we provide and that systems are in place ensuring policies are reviewed regularly. Also that the services we provide are monitored and outcomes assessed.

National Mind commissioned a scoping exercise to consider the opportunities to establish a Mind presence in Liverpool, Sefton and Knowsley. We await further developments from National Mind.

Each year the Board acknowledges and appreciates the initiatives and achievements that have been evident during the year. This year is no exception and the Board is extremely proud of the management, staff in all sectors and our volunteers who enable Wirral Mind to effectively meet the Strategic Objectives.

Wirral Mind

Trustees' Report (including the Directors' Report) For the year ended 31 March 2024

The figures below are indicative of the effectiveness of our services:

Counselling and Befriending Service

2,978 counselling sessions were provided to Wirral residents

Suicide Awareness Training

160 people completed the Suicide Awareness Training

The Fountain Project

20,108 people visited the Fountain Project for mental health support and engaged in the range of activities available;

11,171 people attended the support groups at the Fountain Project

4,800 attended the Motiv8! fitness sessions

509 people were supported by our Third Sector Connector

101 members joined the Lived Experience Networks

Mums Matter

54 people completed the Mums Matter programme with 91 children between them, and this relatively new programme has gone from strength to strength. They now have a talented choir 'Singing Mamas'.

Digital strategy

9,604 followers across our social media channels.

Wirral Mind have produced a digital strategy which has 3 clear Aims and Objectives. These are to improve accessibility and experience of our services for service users, supporting the workforce to become digitally confident and to broaden our reach and scope within our community.

Befriending Service

200 people attended our free community workshops and we provided 1,086 befriending hours to those isolated in our community.

Financial review

The trustees report that the charity made a realised loss in the year of £204,325. This was planned and expected as the charity was fully committed to providing funding for new services and expanding existing services from reserves.

Reserves policy

It is the trustees' policy to preserve reserves at a level of £500,000 to ensure that the charity has sufficient cash balances to meet any unforeseen circumstances such as potential under funded cost increases, potential additional working capital requirements and any maintenance and repair costs that may arise.

Investment policy

The trustees have spent a significant amount of time reviewing Wirral Mind's investments to ensure that the risk and reward is appropriate. The Board will continue to monitor how the reserves of Wirral Mind can be used to maximise income for the benefit of the organisation and its service users now and in the future.

Wirral Mind
Trustees' Report (including the Directors' Report)
For the year ended 31 March 2024

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing those accounts, 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 accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Disclosure of information to auditors

We, the trustees of the charitable company, who held office at the date of approval of these financial statements, as set out above, each confirm so far as we are aware, that:

- there is no relevant audit information of which the company's auditors are unaware; and
- we have taken all steps that we ought to have taken to make ourselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditors

A resolution proposing that KPH Audit and Assurance Services Limited be reappointed as auditors of Wirral Mind will be put to the AGM.

This report was approved by the board on 14 November 2024

Ms P Chadderton
Chair

Wirral Mind
A Company Limited by Guarantee
Independent Auditors' Report to the Members of Wirral Mind
For the year ended 31 March 2024

Opinion

We have audited the financial statements of Wirral Mind (the "Charity") for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2024 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 1 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Wirral Mind
A Company Limited by Guarantee
Independent Auditors' Report to the Members of Wirral Mind
For the year ended 31 March 2024

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- we have not obtained all the information and explanations necessary for the purposes of our audit;
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the directors' report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out on page 5, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly, we have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Wirral Mind
A Company Limited by Guarantee
Independent Auditors' Report to the Members of Wirral Mind
For the year ended 31 March 2024

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

KPH Audit and Assurance Services Limited
255 Poulton Road
Wallasey
Merseyside
CH44 4BT

14 November 2024

KPH Audit and Assurance Services Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Wirral Mind**A Company limited by Guarantee****Statement of Financial Activities (Incorporating the Income and Expenditure Account)
for the year ended 31 March 2024**

	Notes	2024 Restricted £	2024 Unrestricted £	2024 Total £	2023 Total £
Income and endowments from:					
Donations and legacies	2	-	54,796	54,796	44,590
Charitable activities	3	-	137,782	137,782	157,382
Investments	4	-	10,838	10,838	7,906
Other-Grants received	5	31,815	1,347,379	1,379,194	1,225,288
Other-Management fee	6	-	23,960	23,960	20,840
Total Incoming Resources		31,815	1,574,755	1,606,570	1,456,006
Charitable activities	7	31,815	1,769,844	1,801,659	1,565,069
Governance costs	8	-	6,830	6,830	6,824
		31,815	1,776,674	1,808,489	1,571,893
Net (outgoing)/Incoming resources		-	(201,919)	(201,919)	(115,887)
Transfers between funds		-	-	-	-
Recognised(losses)/gains on investments		-	(2,406)	(2,406)	(204)
		-	(204,325)	(204,325)	(116,091)
Revaluation of property		-	-	-	-
Unrealised gains/(losses) on investment		-	54,991	54,991	(22,207)
Funds brought forward		-	2,184,168	2,184,168	2,322,466
Revaluation reserve brought forward		-	268,734	268,734	268,734
Total funds carried forward	18	-	2,303,568	2,303,568	2,452,902

The Statement of Financial Activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities.

Wirral Mind
A Company Limited by Guarantee
Balance Sheet
as at 31 March 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	12	981,878	985,318
Investments	13	1,017,009	1,064,134
		<u>1,998,887</u>	<u>2,049,452</u>
Current assets			
Debtors	14	181,242	143,366
Cash at bank and in hand		<u>207,838</u>	<u>359,618</u>
		389,080	502,984
Creditors: amounts falling due within one year	15	(84,399)	(99,534)
Net current assets		<u>304,681</u>	<u>403,450</u>
Net assets		<u>2,303,568</u>	<u>2,452,902</u>
Funds	18		
Revaluation reserve		268,734	268,734
Unrestricted		<u>2,034,834</u>	<u>2,184,168</u>
Total funds		<u>2,303,568</u>	<u>2,452,902</u>

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

For the year ending 31 March 2024 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Ms P Chadderton
Chair
Approved by the Board on 16th November 2023

Wirral Mind
Cash Flow Statement
for the year ended 31 March 2024

	2024 £	2023 £
Cash used in operating activities	<u>(262,328)</u>	<u>(135,083)</u>
Interest income	10,838	7,906
Purchase of tangible fixed assets		(13,758)
Purchase of investments	(3,980)	(4,516)
Disposal of investments	103,690	4,052
Cash provided/(used in) investing activities	<u>110,548</u>	<u>(6,316)</u>
in the year		
Cash and cash equivalents at the beginning of the year	359,618	501,017
Total cash and cash equivalents at the end of the year	<u>207,838</u>	<u>359,618</u>

Reconciliation of net movements in funds to net cash flow from operating activities

	2024 £	2023 £
Net movement in funds	(149,334)	(138,298)
Depreciation charge	3,440	3,440
Transfers to/from investments		
Losses/(Gains) on investments	(52,585)	22,411
Deduct interest income shown in investing activities	(10,838)	(7,906)
Decrease/(increase) in debtors	(37,876)	(5,815)
Increase/(decrease) in creditors	(15,135)	(8,915)
Net cash used in operating activities	<u>(262,328)</u>	<u>(135,083)</u>

Wirral Mind
Notes to the Accounts
for the year ended 31 March 2024

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention, and in accordance with Charities SORP (FRS102), applicable accounting standards and the Companies Act 2006.

Going Concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Freehold buildings	over 50 years
Business equipment	25% straight line

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Incoming Resources

Voluntary income including donations and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivables basis.

Income from charitable activities includes grants received under contract, and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Income is deferred when the donors specify that it must be used in future accounting periods or donor conditions have not been fulfilled.

Wirral Mind
Notes to the Accounts
for the year ended 31 March 2024

Volunteers and donated services and facilities

The value of services provided by volunteers is not incorporated into these financial statements. Further details of the contribution by volunteers can be found in the Trustees Annual Report.

Where services are provided to the Charity as a donation that would normally be purchased from our suppliers, the contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis inclusive of any vat which cannot be recovered. Expenditure which is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity they have been apportioned across categories on a basis consistent with the use of these resources.

Funds

Unrestricted funds are incoming resources receivable for the objects of the charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the management committee for particular purposes.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Investments

Listed investments held as fixed assets are shown at market value.

Investment property is shown at market value and will be professionally revalued every 3 years.

2 Voluntary Income

	Restricted	Unrestricted	2024	2023
Donations	-	54,784	54,784	43,920
Other	-	12	12	670
	<u>-</u>	<u>54,796</u>	<u>54,796</u>	<u>44,590</u>

3 Activities for generating funds

	Restricted	Unrestricted	2024	2023
	£	£	£	£
Carrog Mill	-	46,771	46,771	53,007
Conference facilities	-	3,436	3,436	2,354
Catering facilities	-	22,140	22,140	16,337
Training fees	-	65,435	65,435	85,684
	<u>-</u>	<u>137,782</u>	<u>137,782</u>	<u>157,382</u>

4 Investment Income

	Restricted	Unrestricted	2024	2023
	£	£	£	£
Investment Income	-	3,980	3,980	4,516
Bank interest	-	6,858	6,858	3,390
	<u>-</u>	<u>10,838</u>	<u>10,838</u>	<u>7,906</u>

Wirral Mind
Notes to the Accounts
for the year ended 31 March 2024

5 Grants Received

	Restricted	Unrestricted	2024	2023
	£	£	£	£
WBC Fountain Club	13,640	91,751	105,391	107,785
Mind Motiv8	18,175	-	18,175	10,000
WBC Volunteers	-	37,522	37,522	42,745
WBC Housing Support and care	-	1,138,443	1,138,443	1,064,758
WBC Floating Support	-	79,663	79,663	-
	<u>31,815</u>	<u>1,347,379</u>	<u>1,379,194</u>	<u>1,225,288</u>

6 Management fee

During the year the charity received £23,960 (2023:£20,840) to manage the properties rented by service users supported by the Charity.

7 Direct Charitable Expenditure

	Restricted	Unrestricted	2024	2023
	£	£	£	£
Fountain Club	13,640	175,027	188,667	203,499
Other Fountain	18,175	46,256	64,431	-
Volunteers/Counselling	-	97,949	97,949	79,872
Housing	-	1,135,289	1,135,289	1,084,433
Floating Support	-	47,277	47,277	-
Training	-	127,146	127,146	135,176
Catering facilities	-	19,373	19,373	16,554
Carrog Mill	-	85,152	85,152	45,535
Fundraising	-	36,375	36,375	-
	<u>31,815</u>	<u>1,769,844</u>	<u>1,801,659</u>	<u>1,565,069</u>

8 Governance Costs

	Restricted	Unrestricted	2024	2023
	£	£	£	£
Audit fee	-	3,140	3,140	2,772
Investment management fee	-	3,690	3,690	4,052
	<u>-</u>	<u>6,830</u>	<u>6,830</u>	<u>6,824</u>

9 Grants Paid

No grants were paid in the year, nor in the previous year.

Wirral Mind
Notes to the Accounts
for the year ended 31 March 2024

10 Trustees remuneration and staff costs

No remuneration was paid to trustees in the year, nor were any expenses reimbursed to them.
The following costs were included within charitable activities:

	2024	2023
	£	£
Wages and salaries	1,394,033	1,219,539
Social Security	115,770	92,795
Pension	43,795	34,447
	<u>1,553,598</u>	<u>1,346,781</u>

The average number of staff employed by the charity during the financial year amounted to:

	2024	2023
	£	£
Direct Charitable	43	43
Administration	3	3
	<u>46</u>	<u>46</u>

Employees receiving remuneration over £60,000 per annum

£60,000-£69,999	-	-
£70,000-£79,999	-	1
£80,000-£89,999	1	-

11 Net Incoming Resources

The net incoming resources are stated after charging:

	2024	2023
	£	£
Depreciation	3,440	3,440
Auditors remuneration	3,140	2,772
	<u>6,580</u>	<u>6,212</u>

Wirral Mind
Notes to the Accounts
for the year ended 31 March 2024

12 Tangible fixed assets

	Land and buildings £	Plant and machinery etc £	Total £
Cost (or valuation)			
At 1 April 2023	975,000	13,758	988,758
At 31 March 2024	<u>975,000</u>	<u>13,758</u>	<u>988,758</u>
Depreciation			
At 1 April 2023	-	3,440	3,440
Charge for the year	-	3,440	3,440
At 31 March 2024	<u>-</u>	<u>6,880</u>	<u>6,880</u>
Net book value			
At 31 March 2024	<u>975,000</u>	<u>6,878</u>	<u>981,878</u>
At 31 March 2023	<u>975,000</u>	<u>10,318</u>	<u>985,318</u>

The premises at 90-92 Chester Street were revalued on 14 May 2019 by BA Commercial Chartered Surveyors, and is, in the opinion of the directors not materially different at 31 March 2024.

The increase in valuation of £268,734 has been included in the reserves.

Investment property	2024 £	2023 £
Historical cost	<u>460,991</u>	<u>460,991</u>
Cumulative depreciation based on historical cost	<u>82,980</u>	<u>73,760</u>
Freehold property	2024	2023
	£	£
Historical cost	<u>340,000</u>	<u>340,000</u>
Cumulative depreciation based on historical cost	<u>167,734</u>	<u>160,934</u>

Wirral Mind
Notes to the Accounts
for the year ended 31 March 2024

13 Other Investments

	2024	2023
	£	£
Market Value		
At 1 April 2023	1,064,134	1,086,081
Additions	3,980	4,516
Disposals	(103,690)	(4,052)
Realised loss	(2,406)	(204)
Unrealised (loss)/gain	54,991	(22,207)
At 31 March 2024	1,017,009	1,064,134
Investments comprise:	2024	2023
	£	£
Quoted investments UK	1,016,909	1,064,034
Cash held within portfolio	100	100
	1,017,009	1,064,134

14 Debtors

	2024	2023
	£	£
Trade debtors	132,914	102,988
Other debtors	48,328	40,378
	181,242	143,366

15 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxes and social security costs	34,090	21,284
Other creditors	50,309	78,250
	84,399	99,534

Operating lease commitments

At 31 March 2024 the charity had no annual commitments under non cancellable operating leases:

	2024	2023
	£	£
Operating leases which expire:		
Within one year	-	2,861
Within two to five years	-	-
	-	2,861

Wirral Mind
Notes to the Accounts
for the year ended 31 March 2024

16 Resources held for a third party

	2024 £	2023 £
Balance at 1 April 2023	16,290	16,411
Received in year	2,200	2,200
Expended in year	(2,748)	(2,321)
Balance at 31 March 2024	<u>15,742</u>	<u>16,290</u>

Included within other creditors this relates to amounts held by Wirral Mind on behalf of tenants of Bermuda Road, in respect of maintenance and other housing costs of the property.

17 Related party disclosures

The Trustees have undertaken to contribute an amount not exceeding £1 towards meeting the Charity's liabilities in the event of its being wound up.

The Charity's Trustees were not paid during the year and no Trustee received any emolument or payment for professional or other services.

Controlling Entity

The charity is controlled by the Trustees who are all directors of the company.

18 Statement of funds

	Restricted £	Unrestricted £	Revaluation Reserve £	Total £
At 1 April 2023	-	2,184,168	268,734	2,452,902
Income	31,815	1,574,755	-	1,606,570
Expenditure	(31,815)	(1,776,674)	-	(1,808,489)
Realised (Loss)	-	(2,406)	-	(2,406)
Unrealised gain/(loss) on investments	-	54,991	-	54,991
At 31 March 2024	<u>-</u>	<u>2,034,834</u>	<u>268,734</u>	<u>2,303,568</u>

19 Restricted funds

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

	Balance at 1/4/2023 £	Incoming resources £	Resources expended £	Balance at 31/3/2024 £
National Mind-Motiv8	-	16,875	16,875	-
National Mind - Help Through Hardship	-	13,640	13,640	-
British Triathlon- bike maintenance course	-	1,300	1,300	-
	<u>-</u>	<u>31,815</u>	<u>31,815</u>	<u>-</u>

20 Other information

Wirral Mind is a charitable company limited by guarantee in England and Wales.
It's registered number is 3404770, and it's registered address is:
90-92 ChesterStreet, Birkenhead, Wirral, CH41 5DL

Wirral Mind**Schedule to the Profit and Loss Account
for the year ended 31 March 2024***for the information of the directors only*

	2024	2023
	£	£
INCOME		
Fountain Club	105,391	117,785
Motiv8, Mum's Matter and Art Group	18,175	-
Floating Support	80,232	-
Volunteers	37,522	42,745
Training	65,435	85,684
Management charge	23,960	20,840
Care	1,137,874	1,064,759
Carrog Mill	46,771	53,007
Conferences and catering	3,436	2,354
Kitchen sales	22,140	16,337
Donations	54,784	43,920
Bank Interest	6,858	3,390
Investment income	3,980	4,516
Other Income	12	670
	<u>1,606,570</u>	<u>1,456,007</u>
Expenditure		
Wages and salaries	1,509,803	1,309,902
Pensions	43,795	37,447
Staff training and welfare	6,747	5,149
Travel and subsistence	-	201
Petty cash	(1,297)	11,579
Volunteers expenses	37,691	19,392
Kitchen costs	20,269	17,662
Rent	953	1,040
Rates	6,027	5,042
Light and heat	24,796	26,823
Cleaning	21,356	11,823
Telephone and fax	7,694	7,504
Stationery and printing	11,786	11,595
Subscriptions	4,109	4,298
Bank charges	949	995
Investment management fee	3,690	4,052
Insurance	7,260	5,927
Equipment hire	-	2,860
Water cooler	1,393	1,330
Repairs and maintenance	58,565	28,158
Depreciation	3,441	3,440
Audit fees	3,140	2,772
Accountancy	4,376	4,235
Advertising	4,202	2,386
Legal and professional	7,604	5,635
Training expenses	19,199	34,111
Art group	(1,644)	(654)
Socials and holidays for clients	2,584	7,189
	<u>1,808,488</u>	<u>1,571,893</u>
	<u>(201,918)</u>	<u>(115,886)</u>

Accounts

Registered number
3404770

Wirral Mind
Report and Accounts
31 March 2023

Wirral Mind
A Company Limited by Guarantee
Report and accounts for the year ended 31 March 2023
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Wirral Mind
A Company Limited by Guarantee
Trustees' Report (including the Directors' Report)

The Trustees present their report and financial statements for the year ended 31 March 2023

Company Information

Directors

Ms P Chadderton - Chair
Dr C Vora -Vice Chair
Mr N Hewitt - Treasurer
Mr R.W. Nicholas
Mr J.B. Adams
Mr K Henshaw
Dr C O'Brien
Ms J Porter
Ms E Fowler
Ms J Owens
Mr M Vine - appointed 25 August 2022
Mrs M Davies - appointed 23 March 2023

CEO

Mrs S Gilbert

Investment Managers

Chartwell Wealth Management
Chapel House Barn, Pillmoss Lane
Whitley, Cheshire, WA7 3GH

M&G Charifund
PO Box 9038
Chelmsford
TM99 2XF

BlackRock
PO Box 545
Darlington , DL1 9TQ

Auditors

KPH Audit & Assurance Services Limited
255 Poulton Road
Wallasey, Merseyside
CH44 4BT

Bankers

Royal Bank of Scotland
1 Dale Street
Liverpool, L2 2PP

Bankers

Lloyds Bank
PO Box 1000
BX1 1LT

Bankers

United Trust Bank
1 Ropemaker St,
London, EC2Y 9AW

Registered office

90-92 Chester Street,
Birkenhead,
Wirral, CH41 5DL

Registered number

Company 3404770
Charity 1064007

Wirral Mind
Trustees' Report (including the Directors' Report)
For the year ended 31 March 2023

Structure, governance and management

Governing document

Wirral Mind is a company limited by guarantee governed by its Memorandum and Articles of Association, and its governing document. It is registered as a charity with the Charity Commission.

Appointment of trustees

Wirral Mind's Executive Committee are also Trustees of the Charity and Directors of the company. Members are elected by Annual General Meetings of the members of Wirral Mind, with casual vacancies filled, as required, by the Executive Committee in accordance with the Articles of Association.

Trustee induction and training

New Trustees are issued with an induction booklet specifically for trustees of Wirral Mind, which sets out their roles and responsibilities. Training courses are arranged with an appropriate training provider, face to face and/or online and all Trustees are encouraged to attend training courses which are appropriate to their role in the organisation.

Risk management

The Executive committee has undertaken a full assessment of all risks, and has set out measures to mitigate these risks.

Objectives and Activities

Wirral Mind exists to promote mental health: to foster and encourage greater understanding of mental health problems; to aid the development of and to provide good quality voluntary and statutory services to those suffering from mental health problems and mental stress. To represent the concerns and common interests of users of the service, their families, service providers and members of the public. There is unrestricted access to our services for all affected by such conditions. In consequence the activities deliver public benefit.

The main activities are:

Supported housing - provision of housing in independent flats operated by the charity.

Residential housing- provision of residential care in flats operated by the charity

Counselling

Learning and Life - training

Fountain Project - a drop in centre for service users, providing support and activity

The charity is dependent upon voluntary help, and there are currently around 43 volunteers. The majority of the work done by the volunteers is befriending and counselling. However there are also volunteers assisting as support workers and in administration.

We estimate that without this volunteer help an additional 5 full time staff members would be required to undertake these duties at a cost of £90,090.

Wirral Mind

Trustees' Report (including the Directors' Report) For the year ended 31 March 2023

Achievements, performance and plans for future

In last year's report I highlighted the Board's acknowledgement and appreciation of the initiatives and achievements that were made during the year. This has continued to be the same during this year. Management, staff and volunteers have worked with unswerving enthusiasm to ensure that all programmes and activities continue to provide excellent service for our service users. In addition, new programmes have been identified and implemented that underpin our vision to ensure everyone experiencing mental health problems gets both support and respect. At the same time ensuring that our strategic objectives were met.

The Board has reviewed the following Strategic Objectives for 2022-2023

Staff training

We have continued to ensure that our staff are highly valued and fully trained in compliance with both mandatory and good practice training. The introduction of Online training has enabled staff to access training programmes when they are available to do so.

We have started Autism Training as well as establishing a link with an Aids Charity who are going to provide face to face training.

Development of partnerships

Wirral Mind continues to work with a wide range of partners.

Motiv8 has brought several local groups into the project. Motiv8 has been an enormous success. The programme has captured a diverse and wide age range.

We are in the process of exploring the possibility of setting up a presence in Liverpool. This would include Knowsley and Sefton. This will be known as Mersey Mind. National Mind are keen to see this proposal implemented. They have commissioned a scoping exercise to establish the feasibility of this and identify gaps in service.

CWP has commissioned Wirral Mind to provide a Floating Support service beginning in April 2023.

Use of IT in the service

A bespoke client record management system has been introduced

Beating the Blues Therapy is now established.

The social media programmes have been improved and there are now 10K followers on Facebook, Twitter and Instagram.

Investment of funds

Wirral Mind's financial investment is maintained at a low risk level. There are 4 investments which have provided an average yearly return of 4%. At 31 March 2023 the value of our investment portfolio is £22k less than at 31 March 2022, mainly due to the war in Ukraine and the cost of living crisis. The finance committee oversees their performance. We may have to reduce the level of these investments as we continue to finance some projects ourselves.

The potential for investing in another suitable property remains a key strategic objective.

Raising awareness of mental health among young people

We continue to provide Mental Health Awareness for 6th form students. Wirral Mind recognises that there could be the opportunity to develop a Young persons service in Liverpool which has a large student population.

Wirral Mind

Trustees' Report (including the Directors' Report)

For the year ended 31 March 2023

Board Development

The Board has developed a new recruitment pack for applicants. In addition we have introduced a new Trustee skills audit to assess any training needs. An objective we have for the year ahead is to introduce an appraisal system.

In future we are going to advertise on local networks for new Trustees. Currently we are looking to recruit 2 new members. In addition we will be looking towards establishing sub groups as required.

We aim to ensure that we continue to have direct involvement with our service users.

Fundraising

We continue to have a presence on online giving.

In terms of legacies, we have a legacy leaflet and include this in Wirral Mind's social media.

We plan to make contact with solicitors and funeral directors and provide them with copies of our leaflet.

Fundraising packs are given to corporate bodies.

We also raise funds through External Training and Carrog cottages. Currently we are 85% funded by Wirral Borough Council and 15% by our own fundraising. We would like to reduce this reliance on Council funding.

Relationship with National Mind

The rebranding exercise has been completed.

The MQM -Mind Quality Mark assessment took place on 1st September 2023

Mums Matter is a co production with National Mind

We are excited to see what progress we can make with Mersey Mind.

Counselling, befriending and volunteering

The Counselling service is a successful and well-respected service and has become a sought-after placement for counselling students. We now have 30 counsellors.

We have introduced a dedicated Befriending coordinator and we now have 8 new Befrienders and 1 telephone Befriender. The number of people accessing CBT has increased from 6 to 70.

As previously mentioned, we are pursuing the exciting prospect of purchasing a counselling and training company in Rodney St. It would offer counsellors a pathway to our training. As well as providing additional income it would fit in with our objectives.

The Fountain Project

The project grows from strength to strength this is reflected in the addition of new activities and groups. The drop-in is receiving 70 visitors a day.

New groups and activities this year include: - Bereavement, PTSD, ADHD, History Group and Men's group. Thanks to volunteers Paul and Colin the men's group is thriving. More recently an LGBT support group has been added. Motiv8 has been an incredible success. It provides a safe environment and promotes confidence. Most importantly the project has attracted a diverse range of people.

Commercial and commissioned training

The Council Commissioned training for Mental Health Awareness and Mental Health First Aid.

Lifelong Learning has been provided for Wirral Council. The aim being to improve workplace wellbeing and has been supported by our sessional trainers. The Board appreciated the input by Raw n Real, Sole Survivor and Health Junction.

In relation to Suicide Prevention, we have received a grant for the Highways Campaign. In addition, we have set up a Lived Experience Network For Champs. This now has 60 members.

We have also developed the Cheshire and Merseyside Suicide Strategy.

Wirral Borough Council And Public Health to set up a Lived Experience Network for people with Drug and Alcohol problems in the coming year.

Wirral Mind

Trustees' Report (including the Directors' Report)

For the year ended 31 March 2023

Mental health service for Mums

This project has been a great success. During the last year there have been 7 courses with 9/10 mums on each course. Peer support is available and well received by the mums. The mums are also able to access Movement and Bloom Walks, Yoga and Coffee mornings.

The Co-ordinator of the scheme, Mrs Shannon has taken the Singing Mamas training to offer a further option for mums.

A crèche has been set up at one of the venues and 18 mums attend and 28 children hence providing a safe space for the whole family. In terms of expanding this service Liverpool would be an ideal place for expansion.

Health watch England had referenced the work Mrs Shannon has been doing in their statistics.

The Board congratulate Mrs Shannon on her achievements.

Conclusion

In conclusion the Board are delighted with the development and achievements during this past year. We appreciate the efforts made by everyone that includes Managers, Staff, and Volunteers.

Thanks, in particular to our CEO Sandra Gilbert whose unfailing drive and passion makes Wirral Mind the excellent and well respected organisation that it is.

It's also important that the Board acknowledges the Managers and staff who work in the Supported Living Service.

Finally, thank you to my fellow Board members for their valued commitment and support during this year.

Reserves policy

It is the trustees' policy to preserve reserves at a level of £500,000 to ensure that the charity has sufficient cash balances to meet any unforeseen circumstances such as potential under funded cost increases, potential additional working capital requirements and any maintenance and repair costs that may arise.

Investment policy

The trustees have spent a significant amount of time reviewing Wirral Mind's investments. The charity has had a substantial sum deposited in its bank generating little interest. The Board will continue to monitor how the reserves of Wirral Mind can be used to maximise income for the benefit of the organisation and its service users now and in the future.

Wirral Mind

Trustees' Report (including the Directors' Report)

For the year ended 31 March 2023

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing those accounts, 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 accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Disclosure of information to auditors

We, the trustees of the charitable company, who held office at the date of approval of these financial statements, as set out above, each confirm so far as we are aware, that:

- there is no relevant audit information of which the company's auditors are unaware; and
- we have taken all steps that we ought to have taken to make ourselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditors

A resolution proposing that KPH Audit and Assurance Services Limited be reappointed as auditors of Wirral Mind will be put to the AGM.

This report was approved by the board on 16 November 2023

Ms P Chadderton
Chair

Wirral Mind
A Company Limited by Guarantee
Independent Auditors' Report to the Members of Wirral Mind
For the year ended 31 March 2023

Opinion

We have audited the financial statements of Wirral Mind (the "Charity") for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2023 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 1 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Wirral Mind
A Company Limited by Guarantee
Independent Auditors' Report to the Members of Wirral Mind
For the year ended 31 March 2023

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- we have not obtained all the information and explanations necessary for the purposes of our audit;
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the directors' report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out on page 6, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly, we have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Wirral Mind
A Company Limited by Guarantee
Independent Auditors' Report to the Members of Wirral Mind
For the year ended 31 March 2023

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

KPH Audit and Assurance Services Limited
255 Poulton Road
Wallasey
Merseyside
CH44 4BT

16 November 2023

KPH Audit and Assurance Services Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Wirral Mind**A Company limited by Guarantee****Statement of Financial Activities (Incorporating the Income and Expenditure Account)
for the year ended 31 March 2023**

	Notes	2023 Restricted £	2023 Unrestricted £	2023 Total £	2022 Total £
Income and endowments from:					
Donations and legacies	2	-	44,590	44,590	50,476
Charitable activities	3	-	157,382	157,382	84,053
Investments	4	-	7,906	7,906	5,585
Other-Grants received	5	10,000	1,215,288	1,225,288	1,162,374
Other-Management fee	6	-	20,840	20,840	21,944
Total Incoming Resources		10,000	1,446,006	1,456,006	1,324,432
Charitable activities	7	10,000	1,555,069	1,565,069	1,335,164
Governance costs	8	-	6,824	6,824	6,984
		10,000	1,561,893	1,571,893	1,342,148
Net (outgoing)/Incoming resources		0	(115,887)	(115,887)	(17,716)
Transfers between funds		-	-	-	-
Recognised(losses)/gains on investments		-	-	(204)	247
		0	(115,887)	(116,091)	(17,469)
Revaluation of property		-	-	-	-
Unrealised gains/(losses) on investment		-	22,207	(22,207)	73,583
Funds brought forward		-	2,322,466	2,322,466	2,266,352
Revaluation reserve brought forward		-	268,734	268,734	268,734
Total funds carried forward	18	0	2,497,520	2,452,902	2,591,200

The Statement of Financial Activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities.

Wirral Mind
A Company Limited by Guarantee
Balance Sheet
as at 31 March 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	12	985,318	975,000
Investments	13	1,064,134	1,086,081
		<u>2,049,452</u>	<u>2,061,081</u>
Current assets			
Debtors	14	143,366	137,551
Cash at bank and in hand		<u>359,618</u>	<u>501,017</u>
		502,984	638,568
Creditors: amounts falling due within one year	15	(99,534)	(108,449)
Net current assets		<u>403,450</u>	<u>530,119</u>
Net assets		<u>2,452,902</u>	<u>2,591,200</u>
Funds	18		
Revaluation reserve		268,734	268,734
Unrestricted		<u>2,184,168</u>	<u>2,322,466</u>
Total funds		<u>2,452,902</u>	<u>2,591,200</u>

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

For the year ending 31 March 2023 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Ms P Chadderton
Chair
Approved by the Board on 16th November 2023

Wirral Mind
Cash Flow Statement
for the year ended 31 March 2023

	2023 £	2022 £
Cash used in operating activities	<u>(135,083)</u>	<u>(1,015)</u>
Interest income	7,906	5,585
Purchase of tangible fixed assets	(13,758)	-
Purchase of investments	(4,516)	(150,000)
Disposal of investments	4,052	
Cash provided(used in) investing activities in the year	<u>(6,316)</u>	<u>(144,415)</u>
Cash and cash equivalents at the beginning of the year	501,017	646,447
Total cash and cash equivalents at the end of the year	<u>359,618</u>	<u>501,017</u>

Reconciliation of net movements in funds to net cash flow from operating activities

	2023 £	2022 £
Net movement in funds	(138,298)	56,114
Depreciation charge	3,440	-
Transfers to/from investments	-	(334)
Losses/(Gains) on investments	22,411	(73,583)
Deduct interest income shown in investing activities	(7,906)	(5,585)
Decrease (increase) in debtors	(5,815)	(18,591)
Increase (decrease) in creditors	(8,915)	40,964
Net cash used in operating activities	<u>(135,083)</u>	<u>(1,015)</u>

Wirral Mind
Notes to the Accounts
for the year ended 31 March 2023

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention, and in accordance with Charities SORP (FRS102), applicable accounting standards and the Companies Act 2006.

Going Concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Freehold buildings	over 50 years
Business equipment	25% straight line

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Incoming Resources

Voluntary income including donations and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivables basis.

Income from charitable activities includes grants received under contract, and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Income is deferred when the donors specify that it must be used in future accounting periods or donor conditions have not been fulfilled.

Wirral Mind
Notes to the Accounts
for the year ended 31 March 2023

Volunteers and donated services and facilities

The value of services provided by volunteers is not incorporated into these financial statements. Further details of the contribution by volunteers can be found in the Trustees Annual Report.

Where services are provided to the Charity as a donation that would normally be purchased from our suppliers, the contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis inclusive of any vat which cannot be recovered. Expenditure which is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity they have been apportioned across categories on a basis consistent with the use of these resources.

Funds

Unrestricted funds are incoming resources receivable for the objects of the charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the management committee for particular purposes.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Investments

Listed investments held as fixed assets are shown at market value.

Investment property is shown at market value and will be professionally revalued every 3 years.

2 Voluntary Income

	Restricted	Unrestricted	2023	2022
Donations	-	43,920	43,920	50,470
Other	-	670	670	6
	<u>-</u>	<u>44,590</u>	<u>44,590</u>	<u>50,476</u>

3 Activities for generating funds

	Restricted	Unrestricted	2023	2022
	£	£	£	£
Carrog Mill	-	53,007	53,007	54,215
Conference facilities	-	2,354	2,354	662
Catering facilities	-	16,337	16,337	7,224
Training fees	-	85,684	85,684	21,952
	<u>-</u>	<u>157,382</u>	<u>157,382</u>	<u>84,053</u>

4 Investment Income

	Restricted	Unrestricted	2023	2022
	£	£	£	£
Investment Income	-	4,516	4,516	4,271
Bank interest	-	3,390	3,390	1,314
	<u>-</u>	<u>7,906</u>	<u>7,906</u>	<u>5,585</u>

Wirral Mind
Notes to the Accounts
for the year ended 31 March 2023

5 Grants Received

	Restricted	Unrestricted	2023	2022
	£	£	£	£
WBC Fountain Club	-	107,785	107,785	107,002
Mind- Motiv8	10,000	-	10,000	-
WBC Volunteers	-	42,745	42,745	37,000
WBC Housing Support and care	-	1,064,758	1,064,758	1,010,087
Mind - training	-	-	-	4,725
Merseyside Sports Partnership	-	-	-	3,560
	<u>10,000</u>	<u>1,215,288</u>	<u>1,225,288</u>	<u>1,162,374</u>

6 Management fee

During the year the charity received £20,840 (2022:£21,944) to manage the properties rented by service users supported by the Charity.

7 Direct Charitable Expenditure

	Restricted	Unrestricted	2023	2022
	£	£	£	£
Fountain Club	10,000	193,499	203,499	189,418
Volunteers/Counselling	-	79,872	79,872	54,568
Housing	-	1,084,433	1,084,433	944,255
Learning and Life	-	135,176	135,176	93,285
Catering facilities	-	16,554	16,554	7,087
Carrog Mill	-	45,535	45,535	46,551
	<u>10,000</u>	<u>1,555,069</u>	<u>1,565,069</u>	<u>1,335,164</u>

8 Governance Costs

	Restricted	Unrestricted	2023	2022
	£	£	£	£
Audit fee	-	2,772	2,772	2,800
Investment management fee	-	4,052	4,052	4,184
	<u>-</u>	<u>6,824</u>	<u>6,824</u>	<u>6,984</u>

9 Grants Paid

No grants were paid in the year, nor in the previous year.

Wirral Mind
Notes to the Accounts
for the year ended 31 March 2023

10 Trustees remuneration and staff costs

No remuneration was paid to trustees in the year, nor were any expenses reimbursed to them.
The following costs were included within charitable activities:

	2023	2022
	£	£
Wages and salaries	1,219,539	1,041,947
Social Security	92,795	79,186
Pension	37,447	31,979
	<u>1,349,781</u>	<u>1,153,112</u>

The average number of staff employed by the charity during the financial year amounted to:

	2023	2022
	£	£
Direct Charitable	43	38
Administration	3	2
	<u>46</u>	<u>40</u>

Employees receiving remuneration over £60,000 per annum

£60,000-£69,999

£70,000-£79,999

-	-
1	1

11 Net Incoming Resources

The net incoming resources are stated after charging:

	2023	2022
	£	£
Depreciation	3,440	-
Auditors remuneration	2,772	2,800
	<u>6,212</u>	<u>2,800</u>

Wirral Mind
Notes to the Accounts
for the year ended 31 March 2023

12 Tangible fixed assets

	Land and buildings £	Plant and machinery etc £	Total £
Cost (or valuation)			
At 1 April 2022	975,000	-	975,000
Additions	-	13,758	13,758
At 31 March 2023	<u>975,000</u>	<u>13,758</u>	<u>988,758</u>
Depreciation			
Charge for the year	-	3,440	3,440
At 31 March 2023	<u>-</u>	<u>3,440</u>	<u>3,440</u>
Net book value			
At 31 March 2023	<u>975,000</u>	<u>10,318</u>	<u>985,318</u>
At 31 March 2022	<u>975,000</u>	<u>-</u>	<u>975,000</u>

The premises at 90-92 Chester Street were revalued on 14 May 2019 by BA Commercial Chartered Surveyors, and is, in the opinion of the directors not materially different at 31 March 2023.

The increase in valuation of £268,734 has been included in the reserves.

Investment property	2023 £	2022 £
Historical cost	<u>460,991</u>	<u>460,991</u>
Cumulative depreciation based on historical cost	<u>73,760</u>	<u>64,540</u>
Freehold property	2023	2022
	£	£
Historical cost	<u>340,000</u>	<u>340,000</u>
Cumulative depreciation based on historical cost	<u>160,934</u>	<u>154,134</u>

Wirral Mind
Notes to the Accounts
for the year ended 31 March 2023

13 Other Investments

	2023	2022
	£	£
Market Value		
At 1 April 2022	1,086,081	862,164
Additions	4,516	150,000
Disposals	(4,052)	-
Transfers to/from investments	-	334
Realised loss	(204)	-
Unrealised (loss)/gain	(22,207)	73,583
At 31 March 2023	1,064,134	1,086,081
Investments comprise:	2023	2022
	£	£
Quoted investments UK	1,064,034	1,085,981
Cash held within portfolio	100	100
	1,064,134	1,086,081

14 Debtors

	2023	2022
	£	£
Trade debtors	102,988	90,828
Other debtors	40,378	46,723
	143,366	137,551

15 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxes and social security costs	21,284	26,984
Other creditors	78,250	81,465
	99,534	108,449

Operating lease commitments

At 31 March 2023 the charity had no annual commitments under non cancellable operating leases:

	2023	2022
	£	£
Operating leases which expire:		
Within one year	-	2,861
Within two to five years	-	-
	-	2,861

Wirral Mind
Notes to the Accounts
for the year ended 31 March 2023

16 Resources held for a third party

	2023	2022
	£	£
Balance at 1 April 2022	16,411	16,371
Received in year	2,200	2,200
Expended in year	(2,321)	(2,160)
Balance at 31 March 2023	<u>16,290</u>	<u>16,411</u>

Included within other creditors this relates to amounts held by Wirral Mind on behalf of tenants of Bermuda Road, in respect of maintenance and other housing costs of the property.

17 Related party disclosures

The Trustees have undertaken to contribute an amount not exceeding £1 towards meeting the Charity's liabilities in the event of its being wound up.

The Charity's Trustees were not paid during the year and no Trustee received any emolument or payment for professional or other services.

Controlling Entity

The charity is controlled by the Trustees who are all directors of the company.

18 Statement of funds

	Restricted	Unrestricted	Revaluation	Total
	£	£	Reserve	£
At 1 April 2022	-	2,322,466	268,734	2,591,200
Income	10,000	1,446,006	-	1,456,006
Expenditure	(10,000)	(1,561,893)	-	(1,571,893)
Realised (Loss)	-	(204)	-	(204)
Unrealised gain/(loss) on investments	-	(22,207)	-	(22,207)
At 31 March 2023	<u>-</u>	<u>2,184,168</u>	<u>268,734</u>	<u>2,452,902</u>

19 Restricted funds

A restricted fund of £10,000 was received in the year from National Mind, for the Motiv8 project. This was all spent within the year.

20 Other information

Wirral Mind is a charitable company limited by guarantee in England and Wales.
It's registered number is 3404770, and it's registered address is:
90-92 Chester Street, Birkenhead, Wirral, CH41 5DL

Wirral Mind
Schedule to the Profit and Loss Account
for the year ended 31 March 2023
for the information of the directors only

	2023	2022
	£	£
INCOME		
Fountain Club	117,785	107,002
Volunteers	42,745	37,000
Training	85,684	30,237
Management charge	20,840	21,944
Care	1,064,758	1,010,087
Carrog Mill	53,007	54,215
Conferences and catering	2,354	662
Kitchen sales	16,337	7,224
Donations	43,920	50,470
Bank Interest	3,390	1,314
Investment income	4,516	4,271
Other Income	670	6
	<u>1,456,006</u>	<u>1,324,432</u>
Expenditure		
Wages and salaries	1,309,902	1,121,133
Pensions	37,447	31,979
Staff training and welfare	5,149	5,173
Travel and subsistence	201	-
Petty cash	11,579	8,296
Volunteers expenses	19,392	8,239
Kitchen costs	17,662	8,113
Rent	1,040	1,040
Rates	5,042	1,861
Light and heat	26,823	15,000
Cleaning	11,823	30,016
Telephone and fax	7,504	6,299
Stationery and printing	11,595	5,185
Subscriptions	4,298	4,641
Bank charges	995	818
Investment management fee	4,052	4,184
Insurance	5,927	4,205
Equipment hire	2,860	8,630
Water cooler	1,330	847
Repairs and maintenance	28,158	40,439
Depreciation	3,440	-
Sundry expenses	-	728
Audit fees	2,772	2,800
Accountancy	4,235	4,049
Advertising	2,386	228
Legal and professional	5,635	6,425
Training expenses	34,111	8,290
Art group	(654)	320
Socials and holidays for clients	7,189	13,210
	<u>1,571,893</u>	<u>1,342,148</u>
	<u>(115,887)</u>	<u>(17,716)</u>

Accounts

Registered number
3404770

Wirral Mind
Report and Accounts
31 March 2022

Wirral Mind
A Company Limited by Guarantee
Report and accounts for the year ended 31 March 2022
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Wirral Mind
A Company Limited by Guarantee
Trustees' Report (including the Directors' Report)

The Trustees present their report and financial statements for the year ended 31 March 2022

Company Information

Directors

Ms P Chadderton - Chair
Dr C Vora -Vice Chair
Mr N Hewitt - Treasurer
Mr R.W. Nicholas
Mr J.B. Adams
Mr K Henshaw
Dr C O'Brien
Ms C Atherton - resigned 4/11/2021
Ms J Porter
Ms E Fowler
Ms J Owens - appointed 22/5/2021
Ms R Burke-Sharples - appointed 1/12/2021 and resigned 25/8/2022

CEO

Mrs S Gilbert

Investment Managers

Chartwell Wealth Management
Chapel House Barn, Pillmoss Lane
Whitley, Cheshire, WA7 3GH

M&G Charifund
PO Box 9038
Chelmsford
TM99 2XF

BlackRock
PO Box 545
Darlington , DL1 9TQ

Auditors

KPH Audit & Assurance Services Limited
255 Poulton Road
Wallasey, Merseyside
CH44 4BT

Bankers

Royal Bank of Scotland
1 Dale Street
Liverpool, L2 2PP

Bankers

Lloyds Bank
PO Box 1000
BX1 1LT

Bankers

United Trust Bank
1 Ropemaker St,
London, EC2Y 9AW

Registered office

90-92 Chester Street,
Birkenhead,
Wirral, CH41 5DL

Registered number

Company 3404770
Charity 1064007

Wirral Mind
Trustees' Report (including the Directors' Report)
For the year ended 31 March 2022

Structure, governance and management

Governing document

Wirral Mind is a company limited by guarantee governed by its Memorandum and Articles of Association, and its governing document. It is registered as a charity with the Charity Commission.

Appointment of trustees

Wirral Mind's Executive Committee are also Trustees of the Charity and Directors of the company. Members are elected by Annual General Meetings of the members of Wirral Mind, with casual vacancies filled, as required, by the Executive Committee in accordance with the Articles of Association.

Trustee induction and training

New Trustees are issued with an induction booklet specifically for trustees of Wirral Mind, which sets out their roles and responsibilities. Training courses are arranged with an appropriate training provider, face to face and/or online and all Trustees are encouraged to attend training courses which are appropriate to their role in the organisation.

Risk management

The Executive committee has undertaken a full assessment of all risks, and has set out measures to mitigate these risks

Objectives and Activities

Wirral Mind exists to promote mental health: to foster and encourage greater understanding of mental health problems; to aid the development of and to provide good quality voluntary and statutory services to those suffering from mental health problems and mental stress. To represent the concerns and common interests of users of the service, their families, service providers and members of the public. There is unrestricted access to our services for all affected by such conditions. In consequence the activities deliver public benefit.

The main activities are:

Supported housing - provision of housing in independent flats operated by the charity.

Residential housing- provision of residential care in flats operated by the charity

Counselling

Learning and Life - training

Fountain Project - a drop in centre for service users, providing support and activity

The charity is dependent upon voluntary help, and there are currently around 39 volunteers. The majority of the work done by the volunteers is befriending and counselling. However there are also volunteers assisting as support workers and in administration.

We estimate that without this volunteer help an additional 3.5 full time staff members would be required to undertake these duties at a cost of £95,495.

Wirral Mind
Trustees' Report (including the Directors' Report)
For the year ended 31 March 2022
Achievements, performance and plans for future

Last year I thanked everyone associated with Wirral Mind - Staff, Volunteers and the People who use our services. I would like to address the Board's continuing appreciation and acknowledgement of the enthusiasm, professionalism and commitment that people bring to Wirral Mind. The Board are proud to be the Governing body of this well respected and successful organisation.

Since my last report new initiatives and programmes have been developed and implemented. The CEO Sandra Gilbert and the Management Team have worked tirelessly to promote and provide services which are well resourced and easily available.

The Board has reviewed and agreed the following set of Strategic developments for 2022/2023

Employee Training and Development.

As mentioned in previous annual reports, our staff are our most important resource. It is important therefore that we ensure that they are fully equipped to continue providing the excellent level of care that they give.

All staff have completed the Mandatory Training as required by CQC and in line with good practice. Opportunities for further development are identified in supervision sessions.

The Board acknowledges the commitment made by Nicola Conroy, Senior Manager, in ensuring all training is up to date for the Housing Support Staff

Community Training

Community Training is provided both online as well as face to face. The training team have delivered training to 240 people over the last year.

This includes new courses - Confidence Building, Sleep Awareness, Food and Mood and have linked to the Motiv8 physical health training.

This has proved very successful. A proposal to introduce Insight into Addiction will be recommended by the Board

Commercial Training

Wirral Mind has provided training to a number of companies. The Local Authority is to give an Annual Grant to provide a number of courses, being Mental Health Wellbeing and Mental Health First Aid. The Board acknowledges the Training Manager, Rachel Gilbert for her achievements.

Development of Partnerships

The CEO ensures that Wirral Mind is represented on the relevant Community Organisations and has been involved in the recent elections for Place Based Partnerships. These are collaborative partnerships responsible for arranging and delivering healthcare services in a locality or community.

We continue to work with partners in relation to the Early Intervention Service and will include Merseyside Society for Deaf people and Wirral Society for the Blind.

The organisation continues to work with the Local Authority, NHS and CAB. We have expanded the number of groups we partner with due to the Motiv8 project.

Recently Wirral Mind has offered counselling to Trussell Trust and CAB.

Wirral Mind
Trustees' Report (including the Directors' Report)
For the year ended 31 March 2022
Developments in IT

A new website has been designed and implemented.
The Beating the Blues CBT on-line therapy is proving very successful.
Since the year end, a full time counsellor has been appointed.

The Charity Log record system is now working. In future a new client record system for service users in the houses will be in use. This is a bespoke system to meet our needs on I-Pads which are accessible to service users.

A digital inclusion provision is available each week. This is to help service users with technical devices.

Wirral Mind has recently obtained the quality Cybersecurity Mark -Cyber Essentials . The Board congratulates Mr John Hayes for ensuring that the organisation met the requirements necessary to obtain the accreditation.

Board Development

The Board's primary objective is to ensure good Governance of the Organisation.

In order to measure our effectiveness we have recently completed a Governance App.

I am pleased to report that we scored quite highly. Following this we decided to review our Trustee recruitment policy. We aim to recruit Board members that accurately reflect the diversity of the community.

Also our own skills audit which will help us to identify any gaps we may have.

We have recognised the need for a refresher course on Equality and Diversity and a course on the new Protection of Liberty Safeguards .

Investments of funds.

Wirral Mind's financial investment is maintained at a low risk level. There are 3 investments which have been selected to ensure reasonable returns at low risk. These have provided an average yearly return of 4%.

The Finance Committee oversees their performance.

This year it has been necessary to spend money on repairs at Carrog Mill and the Fountain Project. The potential for investing in another suitable property remains a key strategic objective.

Wirral Mind
Trustees' Report (including the Directors' Report)
For the year ended 31 March 2022

Awareness raising of mental health particularly amongst Young People and the development of new programmes

Following on from last year's Strategy document we have completed School Assembly Talks, Representation on the Suicide Prevention Board and training for front line staff as well as the Whole School Approach.

A new project Mum's Matter has recently been implemented. It is proving to be very successful and has led to the development of partnerships with other agencies to address some of the issues participants may bring.

The Board is delighted to hear the positive feedback received already. We would like to congratulate the Mum's Coordinator Lisa Shannon and the Volunteers for their dedication and achievements so far.

Counselling, Befriending and Volunteering

Wirral Mind has achieved all the objectives from the previous Strategy Document. Since then the number of volunteers has increased. A new programme Beating the Blues is an on-line service providing CBT

The Counselling and Befriending Service has seen a significant increase in the number of referrals and is a highly valued service. The Board appreciates the achievements of the Counselling Service, Gordon Wheatcroft Manager, Befrienders and Volunteers.

The CEO has been in discussion with a Counselling Training Company based in Liverpool. The owner is retiring and there may be an opportunity to invest in the business and increase our Counselling and Training.

Furthermore Cheshire and Wirral Partnership want to give us a service level agreement for Improving Access to Psychological Therapies.

The Fountain Project

Staff have described the Centre as having an 'energetic buzz' and which is perhaps the most exciting era at the centre. As well as well established services there are several new activities which have brought new users to the centre.

Motiv8 is a recent addition. This is a physical exercise programme and includes a variety of programmes to promote mental and physical well being.

In addition to the Anxiety and Depression Group. We are now providing PTSD and ADHD groups provided by Matt Shepley. These are also proving to be successful. The Board thanks Matt for establishing this much needed service to Wirral Mind.

We are looking at opening the Fountain Club on Saturdays for younger people and try to liaise with local schools.

The Board recognises the energy, enthusiasm and ambition that Gaynor Hewitt brings to the Project .

Fundraising

Fundraising has been reduced to a 6 point strategy:-

Legacies

Corporate Giving Charity of the Year

Online giving

External training

Carrog

Other businesses opportunities

From the funds raised, we are planning to reinvest £100,000 into our own projects including Motiv8, Mums Matter and Beating the Blues

The Board would like to thank to all our fundraisers.

Wirral Mind
Trustees' Report (including the Directors' Report)
For the year ended 31 March 2022

Relationship with National Mind

We have completed the rebranding exercise required by National Mind. Wirral Mind continues to seek opportunities of working with local Minds. The Mind Quality Mark is due this year. We did well at the last review and received an award for Service User Involvement. We anticipate questions on Governance and Training and I feel this has been covered in the section on Board Development . The Mum's Matters project is a licensed product in conjunction with National Mind. Our success in this is reflected in the fact that we progressed further than other local minds and our Coordinator is often seen as the person who can give advice.

We have signed up to the National Mind Training Framework but as yet, we have not received anything. Sandra Gilbert will chase this up.

Finally, I would like to end this report by congratulating the CEO, Staff and Volunteers for all the achievements during this year.

Also our Service Users for their participation and valued feedback.

Special thanks to my fellow Board members for their time, commitment and unfailing support

Financial Review

The trustees report that the charity made a realised loss in the year of £17,469. The trustees remain committed to utilising a sum of money to purchase further property; to be used for holidays and respite for service users and their carers. In addition the Trustees will make the property available for other users to generate additional income for the charity.

Reserves policy

It is the trustees' policy to preserve reserves at a level of £500,000 to ensure that the charity has sufficient cash balances to meet any unforeseen circumstances such as potential under funded cost increases, potential additional working capital requirements and any maintenance and repair costs that may arise.

Investment policy

The trustees have spent a significant amount of time reviewing Wirral Mind's investments. The charity has had a substantial sum deposited in its bank generating little interest. The Board will continue to monitor how the reserves of Wirral Mind can be used to maximise income for the benefit of the organisation and its service users now and in the future.

**Wirral Mind
Trustees' Report (including the Directors' Report)
For the year ended 31 March 2022**

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing those accounts, 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 accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Disclosure of information to auditors

We, the trustees of the charitable company, who held office at the date of approval of these financial statements, as set out above, each confirm so far as we are aware, that:

- there is no relevant audit information of which the company's auditors are unaware; and
- we have taken all steps that we ought to have taken to make ourselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditors

A resolution proposing that KPH Audit & Assurance Services Limited be reappointed as auditors of Wirral Mind will be put to the AGM.

This report was approved by the board on 8 December 2022

Ms P Chadderton
Chairman

Wirral Mind
A Company Limited by Guarantee
Independent Auditors' Report to the Members of Wirral Mind
For the year ended 31 March 2022

Opinion

We have audited the financial statements of Wirral Mind (the "Charity") for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2022 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 1 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Wirral Mind
A Company Limited by Guarantee
Independent Auditors' Report to the Members of Wirral Mind
For the year ended 31 March 2022

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- we have not obtained all the information and explanations necessary for the purposes of our audit;
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the directors' report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out on page 7, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly, we have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Wirral Mind
A Company Limited by Guarantee
Independent Auditors' Report to the Members of Wirral Mind
For the year ended 31 March 2022

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

KPH Audit and Assurance Services Limited
255 Poulton Road
Wallasey
Merseyside
CH44 4BT

8th December 2022

KPH Audit and Assurance Services Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Wirral Mind**A Company limited by Guarantee****Statement of Financial Activities (Incorporating the Income and Expenditure Account)
for the year ended 31 March 2022**

	Notes	2022 Restricted £	2022 Unrestricted £	2022 Total £	2021 Total £
INCOMING RESOURCES					
Income and endowments from:					
Generated funds					
Donations and legacies	2	-	50,476	50,476	51,902
Charitable activities	3	-	84,053	84,053	38,518
Investments	4	-	5,585	5,585	9,160
Other-Grants received	5	46,934	1,115,440	1,162,374	1,095,727
Other-Management fee	6	-	21,944	21,944	29,489
Total Incoming Resources		46,934	1,277,498	1,324,432	1,224,796
Charitable activities	7	54,884	1,280,280	1,335,164	1,182,087
Governance costs	8	-	6,984	6,984	6,188
		54,884	1,287,264	1,342,148	1,188,275
Net (outgoing)/Incoming resources		(7,950)	(9,766)	(17,716)	36,521
Transfers between funds		(3,600)	3,600	-	-
Recognised(losses)/gains on investments		-	247	247	-
		(11,550)	(5,919)	(17,469)	36,521
Revaluation of property		-	-	-	-
Unrealised gains/(losses) on investment		-	73,583	73,583	162,995
Funds brought forward		11,550	2,254,802	2,266,352	2,066,836
Revaluation reserve brought forward		-	268,734	268,734	268,734
Total funds carried forward	18	0	2,591,200	2,591,200	2,535,086

The Statement of Financial Activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities.

Wirral Mind
A Company Limited by Guarantee
Balance Sheet
as at 31 March 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	12	975,000	975,000
Investments	13	1,086,081	862,164
		<u>2,061,081</u>	<u>1,837,164</u>
Current assets			
Debtors	14	137,551	118,960
Cash at bank and in hand		<u>501,017</u>	<u>646,447</u>
		638,568	765,407
Creditors: amounts falling due within one year	15	(108,449)	(67,485)
Net current assets		<u>530,119</u>	<u>697,922</u>
Net assets		<u>2,591,200</u>	<u>2,535,086</u>
Funds	18		
Revaluation reserve		268,734	268,734
Restricted		-	11,550
Unrestricted		<u>2,322,466</u>	<u>2,254,802</u>
Total funds		<u>2,591,200</u>	<u>2,535,086</u>

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

For the year ending 31 March 2022 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Ms P Chadderton
Chairman
Approved by the Board on 8th December 2022

Wirral Mind
Cash Flow Statement
for the year ended 31 March 2022

	2022 £	2021 £
Cash used in operating activities	<u>(1,015)</u>	<u>44,227</u>
Interest income	5,585	9,160
Purchase of tangible fixed assets		
Purchase of investments	(150,000)	-
Cash provided(used in) investing activities	<u>(144,415)</u>	<u>9,160</u>
in the year		
Cash and cash equivalents at the beginning of the year	646,447	593,060
Total cash and cash equivalents at the end of the year	<u>501,017</u>	<u>646,447</u>

Reconciliation of net movements in funds to net cash flow from operating activities

	2022 £	2021 £
Net movement in funds	56,114	199,516
Transfers to/from investments	(334)	(1,031)
Gains on investments	(73,583)	(162,995)
Deduct interest income shown in investing activities	(5,585)	(9,160)
Decrease (increase) in debtors	(18,591)	(3,999)
Increase (decrease) in creditors	40,964	21,896
Net cash used in operating activities	<u>(1,015)</u>	<u>44,227</u>

Wirral Mind
Notes to the Accounts
for the year ended 31 March 2022

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention, and in accordance with Charities SORP (FRS102), applicable accounting standards and the Companies Act

Going Concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Covid-19 pandemic has created financial pressures on the charity however the Trustees have considered the levels of funds held and the level of income and expenditure, together with the level of reserves for the charity, sufficient to be able to continue as a going concern.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Freehold buildings	over 50 years
Business equipment	20% straight line

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Incoming Resources

Voluntary income including donations and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivables basis.

Income from charitable activities includes grants received under contract, and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Income is deferred when the donors specify that it must be used in future accounting periods or donor conditions have not been fulfilled.

Wirral Mind
Notes to the Accounts
for the year ended 31 March 2022

Volunteers and donated services and facilities

The value of services provided by volunteers is not incorporated into these financial statements. Further details of the contribution by volunteers can be found in the Trustees Annual Report.

Where services are provided to the Charity as a donation that would normally be purchased from our suppliers, the contribution is included in the financial statements at an estimate

Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis inclusive of any vat which cannot be recovered. Expenditure which is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity they have been apportioned across categories on a basis consistent with the use of these resources.

Funds

Unrestricted funds are incoming resources receivable for the objects of the charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the management committee for particular purposes.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Investments

Listed investments held as fixed assets are shown at fair value

Investment property is shown at market value and will be professionally revalued every 3 years.

2 Voluntary Income

	Restricted	Unrestricted	2022	2021
Donations	-	50,470	50,470	51,870
Other	-	6	6	32
	<u>-</u>	<u>50,476</u>	<u>50,476</u>	<u>51,902</u>

3 Activities for generating funds

	Restricted	Unrestricted	2022	2021
	£	£	£	£
Carrog Mill	-	54,215	54,215	17,857
Conference facilities	-	662	662	234
Catering facilities	-	7,224	7,224	1,759
Training fees	-	21,952	21,952	18,668
	<u>-</u>	<u>84,053</u>	<u>84,053</u>	<u>38,518</u>

4 Investment Income

	Restricted	Unrestricted	2022	2021
	£	£	£	£
Investment Income	-	4,271	4,271	4,578
Bank interest	-	1,314	1,314	4,582
	<u>-</u>	<u>5,585</u>	<u>5,585</u>	<u>9,160</u>

Wirral Mind
Notes to the Accounts
for the year ended 31 March 2022

5 Grants Received

	Restricted	Unrestricted	2022	2021
	£	£	£	£
WBC Fountain Club	21,495	85,507	107,002	100,671
WBC Volunteers	-	37,000	37,000	37,000
WBC Housing Support and care	17,154	992,933	1,010,087	915,754
Neo Community	-	-	-	6,186
Mind - hampers	-	-	-	18,233
Mind - IT	-	-	-	500
Mind - training	4,725	-	4,725	1,302
Mind - Check in and chat	-	-	-	16,081
Merseyside Sports Partnership	3,560	-	3,560	-
	<u>46,934</u>	<u>1,115,440</u>	<u>1,162,374</u>	<u>1,095,727</u>

6 Management fee

During the year the charity received £21,944 (2021:£29,489) to manage the properties rented by service users supported by the Charity.

7 Direct Charitable Expenditure

	Restricted	Unrestricted	2022	2021
	£	£	£	£
Fountain Club	29,445	159,973	189,418	166,725
Volunteers/Counselling	-	54,568	54,568	50,079
Housing	17,154	927,101	944,255	856,135
Learning and Life	8,285	85,000	93,285	68,358
New Business	-	-	-	9,454
Catering facilities	-	7,087	7,087	2,021
Carrog Mill	-	46,551	46,551	29,315
	<u>54,884</u>	<u>1,280,280</u>	<u>1,335,164</u>	<u>1,182,087</u>

8 Governance Costs

	Restricted	Unrestricted	2022	2021
	£	£	£	£
Audit fee	-	2,800	2,800	2,640
Investment management fee	-	4,184	4,184	3,548
	<u>-</u>	<u>6,984</u>	<u>6,984</u>	<u>6,188</u>

9 Grants Paid

No grants were paid in the year, nor in the previous year

Wirral Mind
Notes to the Accounts
for the year ended 31 March 2022

10 Trustees remuneration and staff costs

No remuneration was paid to trustees in the year, nor were any expenses reimbursed to them
The following costs were included within charitable activities:

	2022	2021
	£	£
Wages and salaries	1,041,947	956,258
Social Security	79,186	68,842
Pension	31,979	28,460
	<u>1,153,112</u>	<u>1,053,560</u>

The average number of staff employed by the charity during the financial year amounted to:

	2022	2021
	£	£
Direct Charitable	38	36
Administration	2	2
	<u>40</u>	<u>38</u>

Employees receiving remuneration over £60,000 per annum

£60,000-£69,999	-	1
£70,000-£79,999	1	-

11 Net Incoming Resources

The net incoming resources are stated after charging:

	2022	2021
	£	£
Auditors remuneration	2,800	2,640
	<u>2,800</u>	<u>2,640</u>

Wirral Mind
Notes to the Accounts
for the year ended 31 March 2022

12 Tangible fixed assets

	Land and buildings £	Plant and machinery etc £	Motor vehicles £	Total £
Cost (or valuation)				
At 31 March 2022	<u>975,000</u>	<u>-</u>	<u>-</u>	<u>975,000</u>
Depreciation				
At 31 March 2022	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net book value				
At 31 March 2022	<u>975,000</u>	<u>-</u>	<u>-</u>	<u>975,000</u>

The premises at 90-92 Chester Street were revalued on 14 May 2019 by BA Commercial Chartered Surveyors, and is, in the opinion of the directors not materially different at 31 March 2022.
The increase in valuation of £268,734 has been included in the reserves.

Investment property	2022 £	2021 £
Historical cost	<u>460,991</u>	<u>460,991</u>
Cumulative depreciation based on historical cost	<u>64,540</u>	<u>55,320</u>
Freehold property	2022 £	2021 £
Historical cost	<u>340,000</u>	<u>340,000</u>
Cumulative depreciation based on historical cost	<u>154,134</u>	<u>147,334</u>

Wirral Mind
Notes to the Accounts
for the year ended 31 March 2022

13 Other Investments

	2022	2021
	£	£
Market Value		
At 1 April 2021	862,164	698,138
Additions	150,000	-
Transfers to/from investments	334	1,031
Gain/(Loss) on revaluation	73,583	162,995
At 31 March 2022	1,086,081	862,164
Investments comprise:	2022	2021
	£	£
Quoted investments UK	1,085,981	862,064
Cash held within portfolio	100	100
	1,086,081	862,164

14 Debtors

	2022	2021
	£	£
Trade debtors	90,828	92,779
Other debtors	46,723	26,181
	137,551	118,960

15 Creditors: amounts falling due within one year

	2022	2021
	£	£
Bank loans and overdrafts	-	391
Trade creditors	-	(106)
Other taxes and social security costs	26,984	23,871
Other creditors	81,465	43,329
	108,449	67,485

Operating lease commitments

At 31 March 2022 the charity had annual commitments under non cancellable operating leases:

	2022	2021
	£	£
Operating leases which expire:		
Within one year	2,861	8,582
Within two to five years	-	4,291
	2,861	12,873

Wirral Mind
Notes to the Accounts
for the year ended 31 March 2022

16 Resources held for a third party

	2022	2021
	£	£
Balance at 1 April 2021	16,371	15,019
Received in year	2,200	2,200
Expended in year	<u>(2,160)</u>	<u>(848)</u>
Balance at 31 March 2022	<u>16,411</u>	<u>16,371</u>

Included within other creditors this relates to amounts held by Wirral Mind on behalf of tenants of Bermuda Road, in respect of maintenance and other housing costs of the property.

17 Related party disclosures

The Trustees have undertaken to contribute an amount not exceeding £1 towards meeting the Charity's liabilities in the event of its being wound up

The Charity's Trustees were not paid during the year and no Trustee received any emolument or payment for professional or other services.

Controlling Entity

The charity is controlled by the trustees who are all directors of the company.

18 Statement of funds

	Restricted	Unrestricted	Revaluation	Total
	£	£	Reserve	£
At 1 April 2021	11,550	2,254,802	268,734	2,535,086
Income	46,934	1,277,498	-	1,324,432
Realised gains on investments	-	247	-	247
Expenditure	(54,884)	(1,287,264)	-	(1,342,148)
Transfers between funds	(3,600)	3,600	-	-
Unrealised gain/(loss) on investments	-	73,583	-	73,583
At 31 March 2022	<u>-</u>	<u>2,322,466</u>	<u>268,734</u>	<u>2,591,200</u>

Wirral Mind
Notes to the Accounts
for the year ended 31 March 2022

19 Restricted funds

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

	Balance at 1/4/2021	Incoming resources	Resources expended	Transfers	Balance at 31/3/2022
	£	£	£	£	£
Lived in Experience	3,600	-	-	(3,600)	-
Check in and Chat	3,429	-	(3,429)	-	-
Co-op Whole School Approach	-	4,725	(4,725)	-	-
Tackling inequalities	-	3,560	(3,560)	-	-
Infection control	4,521	21,495	(26,016)	-	-
Infection control	-	6,987	(6,987)	-	-
Workforce	-	10,167	(10,167)	-	-
	<u>11,550</u>	<u>46,934</u>	<u>(54,884)</u>	<u>(3,600)</u>	<u>-</u>

The restricted funds are explained as follows:

Lived in experience - funding from MIND to develop a network of individuals who have first hand experience of suicide.

Check in and Chat - funding from MIND to develop and run a telephone system to maintain contact with service users throughout the pandemic and in the future for those still not wishing to meet face to face.

Co-op Whole School Approach - funding from MIND to deliver sessions to Co-op Academy schools

Tackling inequalities - funding from Merseyside Sports Partnership used to purchase gym equipment and run fitness classes

Infection control- covid funding from WBC to aid in infection control, and provision of tests and vaccinations

Workforce- covid funding to boost staff retention, pay for recruitment, staff overtime and agency workers

19 Other information

Wirral Mind is a charitable company limited by guarantee in England and Wales.
 It's registered number is 3404770, and it's registered address is:
 90-92 Chester Street, Birkenhead, Wirral, CH41 5DL

Wirral Mind
Schedule to the Profit and Loss Account
for the year ended 31 March 2022
for the information of the directors only

	2022	2021
	£	£
INCOME		
Fountain Club	107,002	141,671
Volunteers	37,000	37,000
Training	30,237	19,970
Management charge	21,944	29,489
Care	1,010,087	915,754
Carrog Mill	54,215	17,857
Conferences and catering	662	234
Kitchen sales	7,224	1,759
Donations	50,470	51,870
Bank Interest	1,314	4,582
Investment income	4,271	4,578
Other Income	6	32
	<u>1,324,432</u>	<u>1,224,796</u>
Expenditure		
Wages and salaries	1,121,133	1,025,100
Pensions	31,979	28,460
Staff training and welfare	5,173	216
Petty cash	8,296	-
Volunteers expenses	8,239	4,936
Kitchen costs	8,113	2,992
Rent	1,040	1,040
Rates	1,861	3,111
Light and heat	15,000	10,720
Cleaning	30,016	16,615
Telephone and fax	6,299	6,338
Stationery and printing	5,185	3,797
Subscriptions	4,641	3,226
Bank charges	818	687
Investment management fee	4,184	3,548
Insurance	4,205	4,990
Equipment hire	8,630	8,630
Water cooler	847	405
Repairs and maintenance	40,439	17,348
Sundry expenses	728	-
Audit fees	2,800	2,640
Accountancy	4,049	3,196
Advertising	228	-
Legal and professional	6,425	5,963
Training expenses	8,290	4,419
Art group	320	45
Socials and holidays for clients	13,210	29,853
	<u>1,342,148</u>	<u>1,188,275</u>
	<u>(17,716)</u>	<u>36,521</u>

Accounts

Registered number
3404770

Wirral Mind
Report and Accounts
31 March 2021

Wirral Mind
A Company Limited by Guarantee
Report and accounts for the year ended 31 March 2021
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Wirral Mind
A Company Limited by Guarantee
Trustees' Report (including the Directors' Report)

The Trustees present their report and financial statements for the year ended 31 March 2021

Company Information

Directors

Ms P Chadderton - Acting Chairman
Mr N Hewitt - Treasurer
Mr R.W. Nicholas
Mr J.B. Adams
Mr S Maddox - resigned 25 March 2021
Ms M Davies - resigned 5 November 2020
Mr K Henshaw
Dr C O'Brien
Mr F Hession - resigned 17 September 2020
Ms C Atherton
Ms J Porter
Dr C Vora - appointed 2 December 2020
Ms E Fowler- appointed 25 March 2021
Ms J Owens - appointed 22 May 2021

CEO

Mrs S Gilbert

Investment Managers

Chartwell Wealth Management
8 Abbots Park, Preston Brook
Cheshire WA7 3GH

M&G Charifund
PO Box 9038
Chelmsford
TM99 2XF

BlackRock
PO Box 545
Darlington , DL1 9TQ

Auditors

KPH Audit & Assurance Services Limited
255 Poulton Road
Wallasey, Merseyside
CH44 4BT

Bankers

Royal Bank of Scotland
1 Dale Street
Liverpool, L2 2PP

Bankers

Lloyds Bank
PO Box 1000
BX1 1LT

Bankers

United Trust Bank
1 Ropemaker St,
London, EC2Y 9AW

Registered office

90-92 Chester Street,
Birkenhead,
Wirral, CH41 5DL

Registered number

Company 3404770
Charity 1064007

Wirral Mind
Trustees' Report (including the Directors' Report)
For the year ended 31 March 2021

Structure, governance and management

Governing document

Wirral Mind is a company limited by guarantee governed by its Memorandum and Articles of Association, and its governing document. It is registered as a charity with the Charity Commission.

Appointment of trustees

Wirral Mind's Executive Committee are also Trustees of the Charity and Directors of the company. Members are elected by Annual General Meetings of the members of Wirral Mind, with casual vacancies filled, as required, by the Executive Committee in accordance with the Articles of Association.

Trustee induction and training

New Trustees are issued with an induction booklet specifically for trustees of Wirral Mind, which sets out their roles and responsibilities. Training courses are arranged with an appropriate training provider, face to face and/or online and all Trustees are encouraged to attend training courses which are appropriate to their role in the organisation.

Risk management

The Executive committee has undertaken a full assessment of all risks, and has set out measures to mitigate these risks

Objectives and Activities

Wirral Mind exists to promote mental health: to foster and encourage greater understanding of mental health problems; to aid the development of and to provide good quality voluntary and statutory services to those suffering from mental health problems and mental stress. To represent the concerns and common interests of users of the service, their families, service providers and members of the public. There is unrestricted access to our services for all affected by such conditions. In consequence the activities deliver public benefit.

The main activities are:

Supported housing - provision of housing in independent flats operated by the charity.

Residential housing- provision of residential care in flats operated by the charity

Counselling

Learning and Life - training

Fountain Project - a drop in centre for service users, providing support and activity

Counselling

The charity is dependent upon voluntary help, and there are currently around 29 volunteers. The majority of the work done by the volunteers is befriending and counselling. However there are also volunteers assisting as support workers and in administration.

We estimate that without this volunteer help an additional 2.5 full time staff members would be required to undertake these duties at a cost of £42,315.

Wirral Mind
Trustees' Report (including the Directors' Report)
For the year ended 31 March 2021
Achievements, performance and plans for future

This year I want to begin this report by thanking everyone associated with Wirral Mind for their tireless support throughout another highly successful year.

On the 25th March, 2021 Steve Maddox retired as Chair of the Board after 7 years. Wirral Mind were sad that Steve had decided to retire, and wish to acknowledge his leadership, vision and commitment to the organisation.

I am honoured to have been given the opportunity to succeed Steve Maddox as Chair of the Board of this well respected and excellent organisation. I aim to build on the Strategic Priorities that have been identified, and at the same time look towards developing new initiatives and maximising opportunities for further growth, some of which may arise through the development of Integrated Care Partnerships and Collaborative Commissioning.

During the Covid 19 pandemic Wirral Mind has continued to provide much needed services. New initiatives were created and developed which are designed to reach out to those who due to the impact of Covid 19 experienced mental health issues. This would not have been possible without the excellent leadership of the Chief Executive Officer, Sandra Gilbert and the dedicated commitment of staff and volunteers.

As a result of these services Wirral Mind received a Humanitarian Award from Community Action Wirral for the organisations achievements during lockdown.

Since the end of lockdown in April the Fountain Project has re-opened with renewed energy offering a range of activities designed to promote Mental Health well-being. This has further increased the number of people accessing the resources offered at the Fountain Club. It is encouraging to note that Wirral Mind is financially stable despite the economic upheavals during lockdown.

The Board has agreed a set of key Strategic Priorities, I will deal briefly with each in turn.

Priority 1 Employee training, development and capacity

Even though there were many restrictions in the year due to the pandemic we have managed to continue with mandatory training for staff via online learning. As the restrictions have been lifted, we are slowly moving back to face-to-face training once more.

We aim to train all staff in Mental Health First Aid to enable our front-line workers to carry out their roles with more confidence and provide better outcomes to service users. Most staff have now completed this training.

Priority 2 Development of Partnerships.

We have developed the Lived Experience Network for Self-Harm and Suicide Prevention this year. On behalf of the NO MORE Suicide Partnership Board and this involves other partners in the Cheshire and Merseyside area.

As previously mentioned, there are new developments arising from the NHS Reform Bill, we are looking to ensure Wirral Mind is in a prominent position to try to maximise any opportunities and influence the outcome.

Priority 3 Expand Housing Support.

We continue to explore opportunities to expand our Supported Living offer, to support more people living in their own homes and we have sufficient funds to do so if a suitable opportunity arises.

Wirral Mind
Trustees' Report (including the Directors' Report)
For the year ended 31 March 2021

Priority 4 Improved Use of IT in Service Delivery.

We have improved our IT services during the Covid pandemic out of necessity for people to work from home and for training to take place online rather than face to face. We would like to develop this further both for internal use and for external training purposes. We continue to raise our online presence through our social media platforms – Facebook, Twitter, Instagram.

Priority 5 Board Development

As previously mentioned, our former Chair, Steve Maddox retired from the Board earlier in the year. The contribution which Steve made to the growth and development of Wirral Mind is acknowledged. In addition, we were sad to lose our President, Anthony Mould who after many years of continuous dedication and commitment to the Board and Wirral Mind decided to retire. Finbarr Hession, our youngest Board member resigned in order to attend Durham University. We would like to thank Finbarr for his involvement with Wirral Mind and wish him well for the future.

Our aim is to recruit Board members that accurately reflect the diversity of the community we serve, and we continue to identify which areas of expertise are required to enhance the boards skills base.

I am pleased to report that we have appointed 3 new members this financial year who meet those criteria – Dr Cerys Vora who is a retired GP, Jenny Owens who is a Health Visitor and Elena Fowler who prior to retiring had been Head of Children's and Mental Health Services for different local authorities, and latterly CEO of a legal and advocacy service for children and young people.

Priority 6 Investments better use of Funds

Acting prudently and with the benefit of professional advice we, must make sure that our money works for us and gives us the maximum return. Our investments continue to perform well after losing value due to the pandemic. They have now recovered to above the level they were before the pandemic began.

As previously mentioned, we are looking at potential investments in suitable properties to expand our supported housing. We are also looking at investing in a property to be able to expand our corporate offer of training.

Priority 7 Awareness Raising of Mental Health Particularly Amongst the Young

According to Mind's research we know that more than half of adults and over two thirds of young people said their mental health has worsened during lockdown.

We have had to put some of our plans on hold as we could not open the building during the lockdown.

We have however been involved with the Whole School Approach programme. We will continue to explore this opportunity and hope to continue with the idea of opening the Fountain Club for the exclusive use of young people.

Priority 8 Fundraising

Our fundraising strategy aims to diversify the charity's income in order to improve our financial stability. We aim to put procedures in place for effective long-term fundraising with less reliance on Council funding. However, currently we do have an excellent partnership with Wirral Borough Council as we provide essential services on their behalf. Also we do have excellent partnerships that are highly supportive of the charity and its work.

Even throughout the pandemic we have had many people who came up with innovative ways of raising donations for us via Just Giving accounts and we thank them all.

Wirral Mind

Trustees' Report (including the Directors' Report)

For the year ended 31 March 2021

Priority 9 Relationship with National Mind

We hope to become a Local Mind Community Partner and a Local Mind Business Partner within the new Mind Federation agreement.

Priority 10 Counselling, Befriending and Volunteering

We have developed our current provision of groups and wellbeing activities to include the use of technology such as Zoom, Microsoft Teams and social media.

We aim to continue to develop telephone/zoom counselling sessions for people who are house bound and those who work shifts to provide an inclusive service.

Priority 11 The Fountain Project

We have developed a Check in and Chat telephone system during the pandemic and we are making 1000 calls per week to those who are still not wanting to meet face to face.

We are now offering further sessions at the Club including, Yoga, Meditation, Massage, Walking Group and a Bereavement Group as well as trying to bring back the support groups we used to have each week.

Priority 12 Commercial Training

We want to further develop our online digital offer to commercial customers.

We have developed and deliver the NO MORE Suicide Community training online. and we hope this will lead to us being commissioned to develop a Train the Trainer model also.

We have been commissioned to develop a Lived Experience for Self-Harm and Suicide Prevention on behalf of the NO MORE Suicide Partnership Board.

We intend to build on these new opportunities to further advance our commercial training offer.

Priority 13 Mental Health Services for New Mums

We have made initial plans and hope to develop a perinatal mental health service for women who are dealing with mental health problems linked to early motherhood

Can I end this report by thanking everyone, particularly my fellow Board members for their time, commitment and unfaltering support throughout another highly successful year for Wirral Mind.

Financial Review

The trustees are pleased to report that the charity made a realised surplus in the year of £36,521. The trustees remain committed to utilising a sum of money to purchase further property; to be used for holidays and respite for service users and their carers. In addition the Trustees will make the property available for other users to generate additional income for the charity.

Reserves policy

It is the trustees' policy to preserve reserves at a level of £500,000 to ensure that the charity has sufficient cash balances to meet any unforeseen circumstances such as potential under funded cost increases, potential additional working capital requirements and any maintenance and repair costs that may arise.

Investment policy

The trustees have spent a significant amount of time reviewing Wirral Mind's investments. The charity has had a substantial sum deposited in its bank generating little interest. The Board will continue to monitor how the reserves of Wirral Mind can be used to maximise income for the benefit of the organisation and its service users now and in the future.

Wirral Mind
Trustees' Report (including the Directors' Report)
For the year ended 31 March 2021

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing those accounts, 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 accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Disclosure of information to auditors

We, the trustees of the charitable company, who held office at the date of approval of these financial statements, as set out above, each confirm so far as we are aware, that:

- there is no relevant audit information of which the company's auditors are unaware; and
- we have taken all steps that we ought to have taken to make ourselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditors

A resolution proposing that KPH Audit & Assurance Services Limited be reappointed as auditors of Wirral Mind will be put to the AGM.

This report was approved by the board on 1 December 2021

Ms P Chadderton
Chairman

Wirral Mind
A Company Limited by Guarantee
Independent Auditors' Report to the Members of Wirral Mind
For the year ended 31 March 2021

Opinion

We have audited the financial statements of Wirral Mind (the "Charity") for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2021 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 1 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Wirral Mind
A Company Limited by Guarantee
Independent Auditors' Report to the Members of Wirral Mind
For the year ended 31 March 2021

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- we have not obtained all the information and explanations necessary for the purposes of our audit;
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the directors' report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out on page 6, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly, we have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Wirral Mind
A Company Limited by Guarantee
Independent Auditors' Report to the Members of Wirral Mind
For the year ended 31 March 2021

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

KPH Audit and Assurance Services Limited
255 Poulton Road
Wallasey
Merseyside
CH44 4BT

1st December 2021

KPH Audit and Assurance Services Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Wirral Mind**A Company limited by Guarantee****Statement of Financial Activities (Incorporating the Income and Expenditure Account)
for the year ended 31 March 2021**

	Notes	2021 Restricted £	2021 Unrestricted £	2021 Total £	2020 Total £
Income and endowments from:					
Donations and legacies	2	-	51,902	51,902	108,585
Charitable activities	3	-	38,518	38,518	69,731
Investments	4	-	9,160	9,160	11,134
Other-Grants received	5	69,478	1,026,249	1,095,727	981,296
Other-Management fee	6	-	29,489	29,489	17,978
Total Incoming Resources		69,478	1,155,318	1,224,796	1,188,724
Charitable activities	7	60,786	1,121,301	1,182,087	1,173,453
Governance costs	8	-	6,188	6,188	6,201
		60,786	1,127,489	1,188,275	1,179,654
Net (outgoing)/Incoming resources		8,692	27,829	36,521	9,070
Transfers between funds		(7,742)	7,742	-	-
Recognised(losses)/gains on investments		-	-	-	4,139
		950	35,571	36,521	13,209
Revaluation of property		-	-	-	268,734
Unrealised gains/(losses) on investment		-	162,995	162,995	(115,086)
Funds brought forward		10,600	2,056,236	2,066,836	2,168,713
Revaluation reserve brought forward		-	268,734	268,734	-
Total funds carried forward	18	11,550	2,523,536	2,535,086	2,335,570

The Statement of Financial Activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities.

Wirral Mind
A Company Limited by Guarantee
Balance Sheet
as at 31 March 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	12	975,000	975,000
Investments	13	862,164	698,138
		<u>1,837,164</u>	<u>1,673,138</u>
Current assets			
Debtors	14	118,960	114,961
Cash at bank and in hand		<u>646,447</u>	<u>593,060</u>
		765,407	708,021
Creditors: amounts falling due within one year	15	(67,485)	(45,589)
Net current assets		<u>697,922</u>	<u>662,432</u>
Net assets		<u>2,535,086</u>	<u>2,335,570</u>
Funds	18		
Revaluation reserve		268,734	268,734
Restricted		11,550	10,600
Unrestricted		<u>2,254,802</u>	<u>2,056,236</u>
Total funds		<u>2,535,086</u>	<u>2,335,570</u>

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

For the year ending 31 March 2021 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Ms P Chadderton
Chairman
Approved by the Board on 1st December 2021

Wirral Mind
Cash Flow Statement
for the year ended 31 March 2021

	2021 £	2020 £
Cash used in operating activities	<u>44,227</u>	<u>(40,008)</u>
Interest income	9,160	11,134
Purchase of tangible fixed assets		
Purchase of investments		(100,000)
Cash provided(used in) investing activities	<u>9,160</u>	<u>(88,866)</u>
in the year		
Cash and cash equivalents at the beginning of the year	593,060	721,934
Total cash and cash equivalents at the end of the year	<u>646,447</u>	<u>593,060</u>

Reconciliation of net movements in funds to net cash flow from operating activities

	2021 £	2020 £
Net movement in funds	199,516	166,857
Add back depreciation charge		
Transfers to/from investments	(1,031)	(5,163)
Gains on investments	(162,995)	115,086
Revaluation of property	-	(268,734)
Deduct interest income shown in investing activities	(9,160)	(11,134)
Decrease (increase) in debtors	(3,999)	(35,962)
Increase (decrease) in creditors	21,896	(958)
Net cash used in operating activities	<u>44,227</u>	<u>(40,008)</u>

Wirral Mind
Notes to the Accounts
for the year ended 31 March 2021

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention, and in accordance with Charities SORP (FRS102), applicable accounting standards and the Companies Act

Going Concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Covid-19 pandemic has created financial pressures on the charity however the Trustees have considered the levels of funds held and the level of income and expenditure, together with the level of reserves for the charity, sufficient to be able to continue as a going concern.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Freehold buildings	over 50 years
Business equipment	20% straight line

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Incoming Resources

Voluntary income including donations and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivables basis.

Income from charitable activities includes grants received under contract, and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Income is deferred when the donors specify that it must be used in future accounting periods or donor conditions have not been fulfilled.

Wirral Mind
Notes to the Accounts
for the year ended 31 March 2021

Volunteers and donated services and facilities

The value of services provided by volunteers is not incorporated into these financial statements. Further details of the contribution by volunteers can be found in the Trustees Annual Report.

Where services are provided to the Charity as a donation that would normally be purchased from our suppliers, the contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis inclusive of any vat which cannot be recovered. Expenditure which is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity they have been apportioned across categories on a basis consistent with the use of these resources.

Funds

Unrestricted funds are incoming resources receivable for the objects of the charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the management committee for particular purposes.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Investments

Listed investments held as fixed assets are shown at fair value

Investment property is shown at market value and will be professionally revalued every 3 years.

2 Voluntary Income

	Restricted	Unrestricted	2021	2020
Donations	-	51,870	51,870	108,567
Other	-	32	32	18
	<u>-</u>	<u>51,902</u>	<u>51,902</u>	<u>108,585</u>

3 Activities for generating funds

	Restricted	Unrestricted	2021	2020
	£	£	£	£
Carrog Mill		17,857	17,857	39,197
Conference facilities	-	234	234	2,642
Catering facilities	-	1,759	1,759	13,535
Training fees		18,668	18,668	14,357
	<u>-</u>	<u>38,518</u>	<u>38,518</u>	<u>69,731</u>

4 Investment Income

	Restricted	Unrestricted	2021	2020
	£	£	£	£
Investment Income		4,578	4,578	4,589
Bank interest	-	4,582	4,582	6,545
	<u>-</u>	<u>9,160</u>	<u>9,160</u>	<u>11,134</u>

Wirral Mind
Notes to the Accounts
for the year ended 31 March 2021

5 Grants Received

	Restricted	Unrestricted	2021	2020
	£	£	£	£
WBC Fountain Club	15,000	85,671	100,671	87,338
WBC Volunteers	-	37,000	37,000	37,000
WBC Housing Support and care	12,176	903,578	915,754	831,361
Blue Light	-	-	-	7,000
Lived In Experience			-	13,597
Neo Community	6,186		6,186	-
Mind - hampers	18,233		18,233	-
Mind - IT	500		500	5000
Mind - training	1,302		1,302	-
Mind - Check in and chat	16,081	-	16,081	
	<u>69,478</u>	<u>1,026,249</u>	<u>1,095,727</u>	<u>981,296</u>

6 Management fee

During the year the charity received £29,489 (2020:£17,978) to manage the properties rented by service users supported by the Charity.

7 Direct Charitable Expenditure

	Restricted	Unrestricted	2021	2020
	£	£	£	£
Fountain Club	47,308	119,417	166,725	131,321
Volunteers/Counselling		50,079	50,079	49,143
Housing	12,176	843,959	856,135	837,567
Learning and Life	1,302	67,056	68,358	38,927
New Business		9,454	9,454	45,145
Blue Light			-	
Catering facilities		2,021	2,021	13,464
Carrog Mill		29,315	29,315	57,886
	<u>60,786</u>	<u>1,121,301</u>	<u>1,182,087</u>	<u>1,173,453</u>

8 Governance Costs

	Restricted	Unrestricted	2021	2020
	£	£	£	£
Audit fee	-	2,640	2,640	2,640
Investment management fee	-	3,548	3,548	3,561
	<u>-</u>	<u>6,188</u>	<u>6,188</u>	<u>6,201</u>

9 Grants Paid

No grants were paid in the year, nor in the previous year

Wirral Mind
Notes to the Accounts
for the year ended 31 March 2021

10 Trustees remuneration and staff costs

No remuneration was paid to trustees in the year, nor were any expenses reimbursed to them
The following costs were included within charitable activities:

	2021	2020
	£	£
Wages and salaries	956,258	908,167
Social Security	68,842	64,136
Pension	28,460	29,020
	<u>1,053,560</u>	<u>1,001,323</u>

The average number of staff employed by the charity during the financial year amounted to:

	2021	2020
	£	£
Direct Charitable	36	38
Administration	2	2
	<u>38</u>	<u>40</u>

Employees receiving remuneration over £60,000 per annum
£60,000-£70,000

1	1
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11 Net Incoming Resources

The net incoming resources are stated after charging:

	2021	2020
	£	£
Auditors remuneration	2,640	2,640
	<u>2,640</u>	<u>2,640</u>

Wirral Mind
Notes to the Accounts
for the year ended 31 March 2021

12 Tangible fixed assets

	Land and buildings £	Plant and machinery etc £	Total £
Cost (or valuation)			
At 1 April 2020	975,000	13,637	988,637
Disposals	-	(13,637)	(13,637)
At 31 March 2021	<u>975,000</u>	<u>-</u>	<u>975,000</u>
Depreciation			
At 1 April 2020	-	13,637	13,637
Charge for the year	-	(13,637)	(13,637)
At 31 March 2021	<u>-</u>	<u>-</u>	<u>-</u>
Net book value			
At 31 March 2021	<u>975,000</u>	<u>-</u>	<u>975,000</u>
At 31 March 2020	<u>975,000</u>	<u>-</u>	<u>975,000</u>

The premises at 90-92 Chester Street were revalued on 14 May 2019 by BA Commercial Chartered Surveyors, and is, in the opinion of the directors not materially different at 31 March 2021.

The increase in valuation of £268,734 has been included in the reserves.

Investment property	2021 £	2020 £
Historical cost	<u>460,991</u>	<u>460,991</u>
Cumulative depreciation based on historical cost	<u>55,320</u>	<u>46,100</u>
Freehold property	2021 £	2020 £
Historical cost	<u>340,000</u>	<u>340,000</u>
Cumulative depreciation based on historical cost	<u>147,334</u>	<u>140,534</u>

Wirral Mind
Notes to the Accounts
for the year ended 31 March 2021

13 Other Investments

	2021	2020
	£	£
Market Value		
At 1 April 2020	698,138	708,061
Additions		100,000
Transfers to/from investments	1,031	5,163
Gain/(Loss) on revaluation	162,995	(115,086)
At 31 March 2021	862,164	698,138
Investments comprise:	2021	2020
	£	£
Quoted investments UK	862,064	698,038
Cash held within portfolio	100	100
	862,164	698,138

14 Debtors

	2021	2020
	£	£
Trade debtors	92,779	90,115
Other debtors	26,181	24,846
	118,960	114,961

15 Creditors: amounts falling due within one year

	2021	2020
	£	£
Bank loans and overdrafts	391	2,582
Trade creditors	(106)	-
Other taxes and social security costs	23,871	21,663
Other creditors	43,329	21,344
	67,485	45,589

Operating lease commitments

At 31 March 2021 the charity had annual commitments under non cancellable operating leases:

	2021	2020
	£	£
Operating leases which expire:		
Within one year	8,582	8,582
Within two to five years	4,291	12,874
	12,873	21,456

Wirral Mind
Notes to the Accounts
for the year ended 31 March 2021

16 Resources held for a third party

	2021	2020
	£	£
Balance at 1 April 2020	15,019	13,792
Received in year	2,200	2,143
Expended in year	(848)	(916)
Balance at 31 March 2021	<u>16,371</u>	<u>15,019</u>

Included within other creditors this relates to amounts held by Wirral Mind on behalf of tenants of Bermuda Road, in respect of maintenance and other housing costs of the property.

17 Related party disclosures

The Trustees have undertaken to contribute an amount not exceeding £1 towards meeting the Charity's liabilities in the event of its being wound up

The Charity's Trustees were not paid during the year and no Trustee received any emolument or payment for professional or other services.

Controlling Entity

The charity is controlled by the trustees who are all directors of the company.

18 Statement of funds

	Restricted	Unrestricted	Revaluation	Total
	£	£	Reserve	£
At 1 April 2020	10,600	2,056,236	268,734	2,335,570
Income	69,478	1,155,318	-	1,224,796
Expenditure	(60,786)	(1,127,489)	-	(1,188,275)
Transfers between funds	(7,742)	7,742	-	-
Unrealised gain/(loss) on investments		162,995	-	162,995
At 31 March 2021	<u>11,550</u>	<u>2,254,802</u>	<u>268,734</u>	<u>2,535,086</u>

Wirral Mind
Notes to the Accounts
for the year ended 31 March 2021

19 Restricted funds

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

	Balance at 1/4/2020	Incoming resources	Resources expended	Transfers	Balance at 31/3/2021
	£	£	£	£	£
Blue Light	7,000	-	-	(7,000)	-
Lived in Experience	3,600	-	-	-	3,600
Hampers	-	24,419	23,717	(702)	-
Check in and Chat	-	16,081	12,652	-	3,429
Training	-	1,302	1,302	-	-
Software	-	500	460	(40)	-
Covid	-	27,176	22,655	-	4,521
	<u>10,600</u>	<u>69,478</u>	<u>60,786</u>	<u>(7,742)</u>	<u>11,550</u>

The restricted funds are explained as follows:

Blue light - funding from MIND to develop a mental health network for emergency service organisations. This could not be delivered due to covid and MIND have agreed that the grant can be transferred to general funds

Lived in experience - funding from MIND to develop a network of individuals who have first hand experience of suicide. The grant will be spent during 2021/22.

Hampers - funding from WBC and Neo community to deliver hampers during the pandemic

Check in and Chat - funding from MIND to develop and run a telephone system to maintain contact with service users throughout the pandemic and in the future for those still not wishing to meet face to face.

Training - funding from MIND to deliver training to Everton and Tranmere Rovers Football Clubs

Software - funding from MIND for specific software

Covid - funding from WBC to aid in infection control, and provision of tests and vaccinations

19 Other information

Wirral Mind is a charitable company limited by guarantee in England and Wales.
 It's registered number is 3404770, and it's registered address is:
 90-92 Chester Street, Birkenhead, Wirral, CH41 5DL

Wirral Mind
Schedule to the Profit and Loss Account
for the year ended 31 March 2021
for the information of the directors only

	2021	2020
	£	£
INCOME		
Fountain Club	141,671	87,338
Volunteers	37,000	37,000
Training	19,970	14,357
Blue Light	-	7,000
Management charge	29,489	17,978
Care	915,754	831,361
New Business	-	13,597
Carrog Mill	17,857	39,197
Mind IT Grant	-	5,000
Conferences and catering	234	2,642
Kitchen sales	1,759	13,535
Donations	51,870	108,567
Bank Interest	4,582	6,545
Investment income	4,578	4,589
Other Income	32	18
	<u>1,224,796</u>	<u>1,188,724</u>
Expenditure		
Wages and salaries	1,025,100	972,302
Pensions	28,460	29,020
Staff training and welfare	216	5,015
Travel and subsistence	-	587
Petty cash	-	1,468
Volunteers expenses	4,936	7,365
Kitchen costs	2,992	14,504
Rent	1,040	1,040
Rates	3,111	6,556
Light and heat	10,720	14,540
Cleaning	16,615	14,600
Telephone and fax	6,338	7,450
Stationery and printing	3,797	6,252
Subscriptions	3,226	7,627
Bank charges	687	771
Investment management fee	3,548	3,561
Insurance	4,990	4,245
Equipment hire	8,630	8,627
Water cooler	405	1,067
Repairs and maintenance	17,348	43,850
Audit fees	2,640	2,640
Accountancy	3,196	2,794
Advertising	-	89
Legal and professional	5,963	8,147
Training expenses	4,419	11,736
Art group	45	1,590
Socials and holidays for clients	29,853	2,211
	<u>1,188,275</u>	<u>1,179,654</u>
	<u>36,521</u>	<u>9,070</u>