

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](http://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 £
<b>INCOMING RESOURCES</b>					
<b>Income and endowments from:</b>					
<b>Generated funds</b>					
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
<b>Total Incoming Resources</b>		<b>46,934</b>	<b>1,277,498</b>	<b>1,324,432</b>	<b>1,224,796</b>
<b>Charitable activities</b>	7	54,884	1,280,280	1,335,164	1,182,087
<b>Governance costs</b>	8	-	6,984	6,984	6,188
		<b>54,884</b>	<b>1,287,264</b>	<b>1,342,148</b>	<b>1,188,275</b>
<b>Net (outgoing)/Incoming resources</b>		<b>(7,950)</b>	<b>(9,766)</b>	<b>(17,716)</b>	<b>36,521</b>
<b>Transfers between funds</b>		<b>(3,600)</b>	<b>3,600</b>	<b>-</b>	<b>-</b>
<b>Recognised(losses)/gains on investments</b>		<b>-</b>	<b>247</b>	<b>247</b>	<b>-</b>
		<b>(11,550)</b>	<b>(5,919)</b>	<b>(17,469)</b>	<b>36,521</b>
<b>Revaluation of property</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unrealised gains/(losses) on investment</b>		<b>-</b>	<b>73,583</b>	<b>73,583</b>	<b>162,995</b>
<b>Funds brought forward</b>		<b>11,550</b>	<b>2,254,802</b>	<b>2,266,352</b>	<b>2,066,836</b>
<b>Revaluation reserve brought forward</b>		<b>-</b>	<b>268,734</b>	<b>268,734</b>	<b>268,734</b>
<b>Total funds carried forward</b>	18	<b>0</b>	<b>2,591,200</b>	<b>2,591,200</b>	<b>2,535,086</b>

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

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

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

	<b>2022</b> <b>£</b>	<b>2021</b> <b>£</b>
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
<b>Net cash used in operating activities</b>	<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**

	<b>Restricted</b>	<b>Unrestricted</b>	<b>2022</b>	<b>2021</b>
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**

	<b>Restricted</b>	<b>Unrestricted</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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**

	<b>Restricted</b>	<b>Unrestricted</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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**

	<b>Restricted</b>	<b>Unrestricted</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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**

	<b>Restricted</b>	<b>Unrestricted</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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**

	<b>Restricted</b>	<b>Unrestricted</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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**

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

<b>Investment property</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Historical cost	<u>460,991</u>	<u>460,991</u>
Cumulative depreciation based on historical cost	<u>64,540</u>	<u>55,320</u>
<b>Freehold property</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Market Value</b>		
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
	<hr/>	<hr/>
At 31 March 2022	1,086,081	862,164
<b>Investments comprise:</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Quoted investments UK	1,085,981	862,064
Cash held within portfolio	100	100
	<hr/>	<hr/>
	1,086,081	862,164

**14 Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade debtors	90,828	92,779
Other debtors	46,723	26,181
	<hr/>	<hr/>
	137,551	118,960

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

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

**Operating lease commitments**

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

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

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

**16 Resources held for a third party**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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**

	<b>Restricted</b>	<b>Unrestricted</b>	<b>Revaluation</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>Reserve</b>	<b>£</b>
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*

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>INCOME</b>		
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>
<b>Expenditure</b>		
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><b>(17,716)</b></u>	<u><b>36,521</b></u>