

REGISTERED CHARITY NUMBER: 1067108

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
FOR
AFRICAN AND CARIBBEAN MENTAL HEALTH
SERVICES**

Clarke Nicklin LLP
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AFRICAN AND CARIBBEAN MENTAL HEALTH SERVICES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and activities

ACMHS is a community based organisation providing free confidential and culturally appropriate services to African and African Caribbean people suffering from mental ill health.

The organisation provides services across economic and socially disadvantaged areas of Manchester. ACMHS also provides support for carers and families of service users and takes a holistic approach to mental ill health, perceiving it to be linked not only to psychological genetics, but also external factors such as exclusion and isolation.

The primary objectives of ACMHS are to promote the preservation of mental health and to assist in rehabilitating members of the African and African Caribbean communities living in Manchester who are experiencing some form of mental disorder or conditions of emotional or mental distress requiring advice or treatment.

To further its charitable purposes for the public benefit the incoming resources of the Charity were used to provide services during the financial year as follows:

- Mental Health Services i.e. Improving Access to Psychological Therapies (IAPT); Severe and Enduring
- Counselling (CBT and person centred)
- CBT Therapies
- Drop-ins (music, Women's and Carers Group)
- Advocacy - for service users and their families i.e.: advice on Mental Health Act, medication, diagnosis, benefits, housing
- Advice and support for individuals in their own homes in order to maximise their potential for independent living
- Volunteering
- Befriending/peer support
- Student placements (social work, occupational therapists, nurses, social change, medical, counsellors, community and youth workers)

In deciding what activities to undertake the trustees have paid due regard to the Charity Commission's guidance on public benefit.

Policies and Organisation

ACMHS has a Board of Trustees consisting of related organisations or interested individuals, service users, carers and volunteer representatives. The Board has specific sub-groups, which are mandated to plan and review certain areas of work (i.e. Marketing, Governance and Strategic planning, Managing Resources and Personnel Sub Group).

AFRICAN AND CARIBBEAN MENTAL HEALTH SERVICES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

PLANS FOR FUTURE PERIODS

The key aims and objectives for the organisation remain to maximise fundraising activities in order to sustain the organisation and to market products to generate income e.g. provision of training and hiring of the music studio.

In addition, we must ensure that we continue to provide cost effective quality services to our client group. We will endeavour to market our services to all relevant sources.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Risks

The trustees have identified the major risks that the charity may be exposed to in the next financial year and have established strategies to manage those risks. They are currently undertaking the recruitment of a consultant to develop a funding strategy.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1067108

Principal address

Windrush Millennium Centre
70 Alexandra Road
Manchester
M16 7WD

Trustees

The Trustees who served during the year were as follows:

Christopher Augustine Binns	-	Chair
Dr Addy Lazz-Onyenobi JP	-	Vice Chair
Gina Evans	-	Secretary
Trevor Benjamin	-	Treasurer
Patrick Harris	-	User rep
Izetta Enisouh	-	Carers rep
Jaqueline Thorn	-	User rep
Chief George Osundiya JP	-	
Dr JS Bamrah	-	
Nicola Wood		Resigned September 2023
Barbara Chavanduka	-	
Sheree Powell	-	

The day to day management of the charity is delegated by the charity trustees to the Director, Sefton Simpson.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
AFRICAN AND CARIBBEAN MENTAL HEALTH
SERVICES**

Independent examiner's report to the trustees of African and Caribbean Mental Health Services

I report to the charity trustees on my examination of the accounts of African and Caribbean Mental Health Services (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Graham Travis FCA

Clarke Nicklin LLP
Chartered Accountants
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Cheshire
SK8 3TD

Date:

**AFRICAN AND CARIBBEAN MENTAL HEALTH
SERVICES**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total funds £	2023 Total funds £
RECONCILIATION OF FUNDS					
Total funds brought forward		142,749	101,511	244,260	146,203
TOTAL FUNDS CARRIED FORWARD		<u>383,240</u>	<u>13,685</u>	<u>396,925</u>	<u>244,260</u>

The notes form part of these financial statements

AFRICAN AND CARIBBEAN MENTAL HEALTH SERVICES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirement of paragraph 33.7.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Contracts and grants are reflected in the accounts when receivable.

Resources expended

Expenditure has been charged to the income and expenditure account on the accruals basis. The irrecoverable element of VAT is included with the item of expense to which it relates.

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

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Intangible fixed assets

Computer software and database are being written off in equal instalments over their estimated economic lives of 4 years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - Straight line over 4 years

AFRICAN AND CARIBBEAN MENTAL HEALTH SERVICES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2024 £	2023 £
Grants	Psychological Wellbeing Practitioners	293,175	246,050
Grants	Carers	8,141	7,508
Grants	Other Services	7,777	659
Grants	Infrastructure Support	78,444	77,761
Grants	Positive Vibrations	59,596	59,333
Grants	Advocacy	6,576	21,010
Grants	Mental Health Practitioner	42,308	31,538
Grants	Carers Link Worker	18,812	10,980
Grants	Mental Health and Prevention Recovery	139,687	64,544
Grants	Cost of Living Support	65,625	-
		<u>720,141</u>	<u>519,383</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (Note 6) £	Grant funding of activities £	Support Costs £	2024 £	2023 £
Psychological Wellbeing Practitioners	289,000	62,700	17,142	368,842	274,663
Carers	679	-	(143)	536	12,612
Life skills and Drop in Group	6,018	-	52	6,070	7,699
	54,913				
Other Services	3	-	41,065	95,978	25,943
	85,595				
Infrastructure Support	5	2,267	13,072	100,934	102,363
Independent Examiner's Remuneration	-	-	1,150	1,150	1,095
Bank charges	-	-	127	127	115
	<u>6,205</u>	<u>64,967</u>	<u>72,465</u>	<u>573,637</u>	<u>376,569</u>

**AFRICAN AND CARIBBEAN MENTAL HEALTH
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

10. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	391,333	308,096
Other pension costs	1,819	2,510
	<u>393,152</u>	<u>310,606</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Services	13	12
Management and administration	3	3
	<u>16</u>	<u>15</u>

No employees received emoluments in excess of £60,000.

11. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
At 1 April 2023 and 31 March 2024	<u>19,299</u>
AMORTISATION	
At 1 April 2023 and 31 March 2024	<u>19,299</u>
NET BOOK VALUE	
At 31 March 2024	<u>-</u>
At 31 March 2023	<u>-</u>

**AFRICAN AND CARIBBEAN MENTAL HEALTH
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

16. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	142,749	240,489	383,238
Restricted funds			
Restricted funds	101,511	(87,824)	13,687
TOTAL FUNDS	<u>244,260</u>	<u>152,665</u>	<u>396,925</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	655,197	(414,708)	240,489
Restricted funds			
Restricted funds	71,105	(158,929)	(87,824)
TOTAL FUNDS	<u>726,302</u>	<u>(573,637)</u>	<u>152,665</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	64,465	78,284	142,749
Restricted funds			
Restricted funds	81,738	19,773	101,511
TOTAL FUNDS	<u>146,203</u>	<u>98,057</u>	<u>244,260</u>

**AFRICAN AND CARIBBEAN MENTAL HEALTH
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

**AFRICAN AND CARIBBEAN MENTAL HEALTH
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**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
Information technology		
Brought forward	7,914	6,911
Minor equipment & repairs	5,660	4,389
Computer equipment	4,191	4,079
	<u>17,765</u>	<u>15,379</u>
Governance costs		
Independent examination	1,150	1,095
Accountancy & payroll	3,945	4,246
	<u>5,095</u>	<u>5,341</u>
Total resources expended	<u>573,637</u>	<u>424,490</u>
Net income	<u>152,665</u>	<u>98,057</u>

This page does not form part of the statutory financial statements