

Company registration number: 03531040

Charity registration number: 1069403



Bath Mind

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022



Milsted Langdon LLP
Chartered Accountants and Statutory Auditors
Freshford House
Redcliffe Way
Bristol
BS1 6NL

Bath Mind

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Reference and Administrative Details

Chief Executive Officer	Kate Morton
Secretary	Kate Morton
Trustees	Pip Galland, Chair Jayne Rolls, Vice Chair Suzanne Matthews, Treasurer Christopher White Richard Ellis Luke Walmsley Emily McKay Ben Hutchinson David Goodall Jane Shayler
Registered Office	10 Westgate Street Bath BA1 1EQ Telephone: 01225 316199 Email: admin@bathmind.org.uk Website: www.bathmind.org.uk The charity is incorporated in England and Wales.
Company Registration Number	03531040
Charity Registration Number	1069403
Auditor	Milsted Langdon LLP 4 Queen Street Bath BA1 1HE
Federated with	Mind , 15-19 Broadway, London, E15 4BQ
Solicitors:	RWK Goodman 5-6 Northumberland Buildings Queen Square Bath Somerset BA1 2JE
Bank	NatWest PLC Bath 24-25 Stall Street Bath BA1 1QF

Bath Mind

Trustees' Report

The Trustees, who are directors for the purposes of company law, are pleased to present their annual Trustees' report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2022, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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).

Further information about the charity and its work can be found on Bath Mind's website (www.bathmind.org.uk), in our leaflet and through direct enquiry to the main office at 10 Westgate Street, Bath, BA1 1EQ.

Objectives and activities

Public benefit

Bath Mind's Memorandum of Association sets out the principle organisational purposes, which are for the public benefit and are compatible with the requirements of the Charities act 2006.

These are:

- To promote the preservation of mental health and to support people experiencing mental ill health, focusing on health and wellbeing.
- To promote the study and research into mental health and emotional distress; to obtain and disseminate information concerning the same and to educate the public in matters relating to mental health.

Our vision is of a society that promotes and protects good mental health for all and treats people with experience of mental ill health fairly, positively and with respect.

We work in partnership with national Mind and with other Local Minds to provide information and support and to campaign to improve policy and attitudes towards mental ill health.

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Bath Mind manages a wide range of crisis, wellbeing and support services including a care home and supported housing, intensive outreach, tenancy sustainment, counseling, evening Place of Calm, phone line support, befriending, wellbeing projects, benefits services and training packages in Bath & North East Somerset and Wiltshire for people experiencing mental ill health.

The needs and experiences of people with mental ill health are at the heart of our work and we ensure that they are involved at every level of our organisation - as Trustees, paid employees and volunteers.

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Bath Mind

Trustees' Report

Housing Services

The aim of Housing Services is to safeguard individuals who have experienced a mental health crisis during which they may have lost their jobs, friends, families and homes. These life issues add to the erosion of the self-confidence and self-respect experienced by many individuals who have been through mental illness. Living in a safe, comfortable home, with the appropriate support provides the stability and security that enables an individual to recover and rebuild their life to make the most of their potential for independence.

Within the Housing Service there are two differing models of support. Our 24 hour care home is designed for residents with enduring mental health conditions who require a moderate to high level of supervision and support. We also provide tenancies through our supported housing scheme. These places are for tenants with a lower level of support need. In both housing settings, the underlying ethos is similar - to promote positive mental health and encourage independence to the maximum of an individual's recovery potential.

Registered Care Home

This service is funded by placement fees for eight residents. Placement fees are made up of a combination of residents' housing benefit entitlements and payments made for their support by Bath and NE Somerset Council (B&NES) / NHS. We are also paid a fee by the property owners (Places for People) to act as their managing agents. A large semi-detached house in Lower Oldfield Park provides comfortable, safe living for eight individuals with more serious, longer-term mental health needs.

Supported Housing - Marlborough Lane and Warwick Close

We manage two properties on behalf of Places for People, a national housing association, providing a total of 10 tenancies. Our supported house in B&NES offers fixed-term, two year tenancies for people from the black and ethnic community. The supported house in Wiltshire has a more flexible timetable of two to three years.

The service is intended for individuals at a stage of recovery where they have the potential to make further progress towards independence. Working on a recovery plan developed and agreed with a support worker, the tenant will be encouraged, supported and challenged to develop the skills and confidence required to gain and sustain an independent tenancy with a housing association, or in the private sector.

The service is funded by a combination of rents and service charges paid by tenants; managing agent fees paid by the property landlord; and contract fees to provide the support element of the service paid for by B&NES Council Supporting People and the Wiltshire Mental Health Contracts team.

Welfare Benefits Service

Our Welfare Benefits Service offers advice and support with welfare benefits appeals for individuals with mental ill health in B&NES. This is a partnership with the Citizen's Advice B&NES.

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Trustees' Report

Community Support

We offer practical assistance and emotional support to people living in their own homes to help them live an independent and fulfilling life. This includes support with building self-confidence, health and wellbeing, living skills, budgeting, social connections, housing issues and accessing community facilities. The team offer flexible person centred support across B&NES. We fund the service through either private individual payments or Personal Budgets from B&NES Council.

Wellbeing House

This service is a collaboration with Curo Housing and became operational in February 2020. It offers a short term stay for people being referred by Avon & Wiltshire Mental Health Partnership NHS Trust (AWP), providing a step up and step down discharge service as avoidance of admission to in-patient care and transition back into the community. It facilitates some respite in a safe, supportive and peaceful environment for four guests.

Breathing Space

Our evening Breathing Space service opened in April 2020 allowing individuals living within B&NES to make contact when experiencing crisis episodes with their mental health. This was initially planned as a face-to-face service but was transferred to a telephone service due to the pandemic. The service has been successful in de-escalating the crisis feelings felt by individuals needing support when statutory day services have closed. To date, the service has taken over 5,800 calls and has supported 600 people contemplating suicide.

An in-person face to face service opened in April 2021 and we are continuing our telephone offer for four evenings.

Befriending

Bath Mind established a day time phone support and response service as part of B&NES' Community Wellbeing Hub, in response to the pandemic. This has been managed by two support staff covering five days, and is an additional daytime phone support service complimenting the Breathing Space phone support line operating seven evenings a week.

Wellbeing Services

Our Wellbeing Services are designed to promote positive mental health, support recovery and combat stereotyping and discrimination. There is a strong emphasis on collaborating with other groups and organisations, and encouraging individuals experiencing mental ill health to become actively involved in their communities.

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Trustees' Report

Food for Thought

Food for Thought (FFT) is a catering and training enterprise running cookery workshops and courses, lunch clubs, and event catering across B&NES. Part funded by B&NES, the project provides opportunities for participants to gain skills, boost self-esteem, socialise and progress their mental and physical wellbeing recovery path. FFT works with groups and individuals to improve their skills around self-confidence, budgeting, making healthier eating choices, socialising, working as a team, and using local and seasonal produce.

FFT participants who want to move into volunteering can complete a food hygiene course and help with Bath Mind's event catering, including the preparation and serving of food. FFT uses any profit made from event catering to offset the costs of workshops.

Greenlinks

Greenlinks is a community support group offering people with mental and physical health issues the opportunity to engage in gardening activities on allotments based in Monksdale Road and Alice Park in Bath and Ammerdown, Radstock. Members can get involved in all elements of planning, gardening and site maintenance or can simply come along and enjoy a cup of tea in one of the seating areas, in a supportive and safe setting.

Community Wellbeing Groups

A range of peer facilitated and staff led community groups offering people with ongoing mental health issues the opportunity to receive one to one support, advice and to engage in social and skill based activities. The aim is to improve members' physical and mental health, increase confidence, supporting people to self-care and to reduce social isolation.

Youth / school support

Our Wellbeing Services have developed further into youth and schools support over the past year, operating in Bath Spa University, University of Bath and Bath College. We deliver support through our wellbeing discussion groups and our Greenlinks and FFT services for students who require talking therapies, activities and courses to maintain positive mental health whilst experiencing the pressures of student life.

We have also secured two years of funding to deliver mental health support to children transitioning from junior to senior schools - 627 project. This service promotes the importance of talking about mental health and wellbeing, and builds confidence in children and teachers to feel safe and knowledgeable with living or working with mental health issues

Counselling

Our counselling service was established in September 2020 to support people living within B&NES. The service has operated as a telephone/virtual since 2020 due to the pandemic, however we have since operated a face-to-face service from Spring 2022.

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Trustees' Report

Intensive Outreach

We support people moving from a psychiatric hospital and those aiming to avoid hospital with a six-week intensive outreach programme. The service supports an individual returning to the community, or remaining within their community, supporting the development of strategies to stay well. The service works closely with AWP.

Training services

Our Wellbeing in the Workplace training services incorporate our bespoke training workshops, Mental Health First Aid courses and other wellbeing interventions such as wellbeing coaching and mindfulness sessions. Since the pandemic our training services have been delivered online to local employers. We moved to a blended approach in early 2022 which enabled us to reach a larger audience.

This is a chargeable service and training sessions can be tailored to fit organisational need. For example, managers' training and suicide prevention for front line staff. All income generated by the training services is offset to ensure the delivery of other Bath Mind services.

We also deliver youth training upon request.

Fundraising activities

Post pandemic, many face to face fundraiser events remain challenging to deliver. Throughout 21/22 we have developed new ways to fundraise through an array of on-line and social media focused campaigns. This also includes regular on line donations.

Bath Mind is proud to have maintained the support of local businesses and organisations throughout the pandemic and developed new corporate partners that will continue into 22/23.

The charity adheres to the Institute of Fundraising Code of Practice, and it is registered with the Information Commissioner Office, and the Fundraising Regulator.

Any complaints received by the charity are recorded on a complaints register and shared with the trustees and Fundraising Regulator annually. In 2021/22 the charity did not receive any complaints.

Our procedures for dealing with complaints means that if we were to receive a complaint it would be dealt with immediately and any remedial actions which were required would be implemented as soon as possible. This is in line with our policies and with oversight by the trustees.

The charity did not receive any data subject access requests during the year. In addition, there were no data breaches to report.

New Business

Our New Business Manager explores and scopes income generating activities and social enterprise opportunities; applying for larger grants such as National Lottery.

Bath Mind

Trustees' Report

Administration

The Chief Executive works closely with Trustees to lead the organisation, whilst focusing on external profile and commissioning, overseeing the organisation's budgets and management accounts, and developing the strategic priorities, business plans, and policies, to ensure our services are delivered to the highest quality, and managed effectively and efficiently.

The Chief Executive is also the Company Secretary, and is responsible for line management of the two Directors of Operations, the Director of Business Development, the Office Manager, and the Finance Manager.

The Trustees have commended the work of the Chief Executive and the staff and volunteers of Bath Mind, during what again has been a challenging year for the charity and the sector.

Quality Management

Active involvement with the processes of the Mind Federation's "Quality Management" scheme facilitates organisational improvement through self-reflection and external assessment. Our current quality mark with Mind ensures we maintain our eligibility to membership of the Mind Federation and qualifies us to display the Charity Commission's endorsement logo.

Volunteer Support & Service User Involvement

Bath Mind welcomes applications for paid and voluntary positions from individuals who have direct personal or family experience of mental health issues. We promote a range of opportunities for individuals who use our services to become involved in the organisation as volunteers. This supports recovery and provides encouragement for individuals to re-engage with the community.

This year Bath Mind has increased its number of volunteers to 40. All of our volunteers have played a fundamental role throughout the pandemic. Volunteer roles vary from administrative support, supporting with on line wellbeing groups and comms support, albeit remotely due to the pandemic - All Trustees of Bath Mind are volunteers.

Moving out of Covid-19

During 2021-2022, we continued to physically support a number of our most vulnerable individuals with face-to-face support. These included residents living in our care home, our supported housing services, our Wellbeing House and those of our most vulnerable residents in our community support service. For the majority of individuals requiring our support, we offered a range of digital alternatives and regular phone support. For example, creative writing webinars, support groups via Zoom and video cookery demonstrations.

We have successfully recruited, supported and retained our strong workforce during this time, and we have resumed services in person where possible.

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Wellbeing consideration of our staff - the needs of our colleagues is our priority and we have put a number of measures in place to respond to and support our workforce.

- o Daily catch-up calls
- o Weekly team meetings
- o Weekly informal peer support sessions
- o Weekly coffee and catch up
- o Clinical supervision
- o Flexible working arrangement (accommodating child care etc.)
- o Wellbeing resource packs and support page on Website
- o Weekly wellbeing sessions with external company

We are coming out of the pandemic; however, we continue to manage a range of blended services where appropriate/possible to ensure we are as person-centered as possible, and meeting the very specific needs of our community.

We continue to manage social distancing where relevant, continue infection prevention and control protocols and manage the wellbeing of our colleagues (as described above).

Many thanks to our supporters and funders

We would not have been able to carry out our work from April 2021 to March 2022 without the generous support of our funders, friends and donors.

A big thank you to:

Amazon Smile	NFU Mutual
Anthem Publishing	Northgate Tattoo
Asics	Paypal Giving
B&NES Council and CCG	Payroll Giving
Bath Boules	Radstock Co-op Society
Bath Spa University	Rebellion Designs
CAF	Riviam
Care South	Sainsburys
Chai Wala	Seccl
Charities Trust	Seven Hills
Co-op Foundation	South West and Chilterns Countryside Partnerships
Co-op Scala store	Space 48
Corsham Lodge	St Monica's Trust
Crescent Flowers	The National Lottery
Curious Universe	The Quartet Community Foundation
David Price	The Soul Spa
Emberson Group	The St John's Foundation
Fudge Factory	Time to Change
Good Day Café	Tony Bury

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HCRG	Toolstation Western League
Johns Associates	University of Bath
Juice Recruitment	Victoria Wood Foundation
Kingswood School	Waitrose
M&S	Wesport
Medlock Charitable Trust	Wessex Water
Milsom Place	Western Power Distribution
Milsted Langdon	Wiltshire Council and CCG
National Mind Local Mind Grants	

We also received donations from private sources supporting our work and in memory of loved ones.

Financial review

Total income of £2,484,584 in 2022 (2021 - £1,841,988) was up by 34.9% year on year. This was mainly due to an increase in operations and new services being established.

Income from donations and legacies was £80,257 in 2022 down from £185,097 in 2021.

Expenditure on charitable activities in the year was £2,166,309 from £1,584,516 in 2021.

The charity achieved a surplus of £318,275 compared to £257,472 in 2021.

Policy on reserves

The Committee of Management is responsible for signing off Bath Mind's budget before the beginning of each financial year and regularly reviews income and expenditure against budget plans.

At 31 March 2022, we held £524,953 (2021 - £478,646) of unrestricted reserves. The reserves are required to meet the working capital requirements of the charity, representing approximately 19% of the forecast total annual operating costs, both restricted and unrestricted. This is within the range required by Charity Commission best practice guidance and Bath Mind's policy.

It is the charity's goal to have a reserves policy to provide for 3-month operating costs in the event of funding loss.

Bath Mind

Trustees' Report

Going Concern

Bath Mind senior management have conducted a review of their current year (2022/23) budget and established performance and income delivery to date. For the first 4 months of this year, to the end of July 2022, Bath Mind received 40% of their budgeted income for the year.

Bath Mind's seven main commissioned services (total £1.6M) have received 62% of their funding for 2022/23 and the remaining balances for all seven commissioned services are being paid by quarterly invoice in advance, or regular monthly installments.

Other funded services; Benefits & Advice and Children & Young Adults, have received 75% of their funding for this financial year with strong evidence that the balance of income will continue to be paid for the duration of the projects, as budgeted.

Our housing services are at full capacity and since the ease of covid restrictions, we are confident that any vacancies that might arise will be quickly filled. We have a waiting list, and work closely with the Community Mental Health Team, to deliver this service.

The fundraising target of £80K, is required to support those Wellbeing Groups and services that require additional unrestricted income to balance their budgets. We are confident that the target will be met.

This is substantiated by unrestricted Reserves at 31st March 2022 of £524,953

The Trustees have confidence that 60% of funding for 2023/24, will be from grants and commissioned services that are assured by agreement by implied continuation, and that a further 20% from invoiced and remunerated housing and community support services is secure.

Plans for future periods

Aims and key objectives for future periods

Organisational and service development is structured and guided by a three-year Strategic Plan. Bath Mind are in the process of drafting and agreeing their three-year plan as a co-produced plan with Bath Mind colleagues. A staff wide awayday will take place in November 2022.

Progress against agreed development targets is monitored quarterly (SMART objectives) and the plan is reviewed annually.

See our Strategic Plan 2022-25 on our website www.bathmind.org.uk.

Bath Mind

Trustees' Report

Structure, governance and management

Nature of governing document

Bath Mind is a registered charity and company limited by guarantee. We are governed by Memorandum and Articles of Association 2009, approved by the Charity Commission and the national charity Mind.

Bath Mind is an independent Local Mind (LM) operating throughout the area of BaNES and Wiltshire. We are federated with the national organisation of Mind and are fully committed to enhancing the quality of administration and services through active participation in the national "Mind Quality Management" processes. Bath Mind maintains the Mind Quality Mark. An award entitles Bath Mind to display the Charity Commission's Endorsement Mark.

Trustees oversee the operation of Bath Mind. During the reporting year, this comprised of 10 voluntary Trustees, some of whom have lived experience of mental health, plus the Chief Executive. As a paid employee, the Chief Executive is a non-voting member of the Board and acts as Company Secretary. The positions of Chair, Vice Chair and Treasurer are elected by the membership at the Annual General Meeting (AGM).

Anyone is entitled to make an application to become a Trustee and, following a recruitment process, will be formally appointed by the membership at the AGM. Those who access Bath Mind services are welcomed to apply to become trustees, up to a limit of 50% of the numerical composition of the Board. Formal policies and governance manual detail procedures for the recruitment, induction, training and term of office of Trustees.

Trustees met eight times during the year in addition to the Annual General Meeting. Outside of these meetings, the Trustees continued to meet on an ad hoc basis in a series of working groups. The working groups manage the various business aspects of the organisation, focusing on the Board's strategy and priorities for the next three years. The working groups are facilitated by a nominated lead trustee. The lead trustee reports regularly to the CEO/Chair and is responsible for reporting on progress at full Board meetings. An "action register" is brought to full Board meetings and used to measure progress against the Charity's business plan.

Initially, the five working groups were:

- Communications and Engagement
- Workforce
- Finance
- Quality and Evaluation
- Fundraising and Philanthropy

During 2021-22 the Board of trustees reviewed the five working groups following commissioned work on Board effectiveness. The working groups have been reshaped and are Strategy (which incorporates Comms and Engagement and fundraising), as well as Finance and Quality. Workforce meetings take place periodically to discuss and resolve issues of policy compliance. The finance group meet to review the quarterly accounts and additionally as necessary.

Bath Mind's Engagement and Members' Group continues to be managed operationally by the Wellbeing Services Manager. Any updates/issues from this group are presented to full Board.

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Trustees' Report

The work of the Committee of Management involves:

- Ensuring that Bath Mind complies with its governing documents, charity law, company law and any other relevant legislation or regulations;
- Ensuring that Bath Mind pursues its objects as defined in its governing documents;
- Guarding the ethos and values of Bath Mind, ensuring that they are compatible with those of the national Mind Federation;
- Securing financial stability and the effective management of resources by approving the annual financial statement and budget plan, monitoring income and expenditure, arranging the annual independent audit and reporting of accounts, minimising risk and raising funds;
- Protecting and managing the property of Bath Mind and ensuring the proper investment of funds;
- Providing clear strategic direction, setting overall policy, defining goals and evaluating performance against agreed targets;
- Ensuring effective and efficient administration by establishing and monitoring policies, procedures and employment practices;
- Promoting Bath Mind, protecting and enhancing its reputation.

Bath Mind employs staff to manage and deliver services. Trustees also greatly value the volunteer team: these unpaid individuals freely donate their time, skills and energy, allowing Bath Mind to work more efficiently in the community, increasing service capacity and reaching more people.

The Management of Organisational Risk

The potential risk to income streams is minimised by maintaining a balance of different income sources such as: payments for services commissioned by Bath & North East Somerset Council, Wiltshire Council and the B&NES Swindon and Wiltshire CCG, project grants from other organisations, housing rents, fundraising and training income and private donations.

There is also a balance of activities between long, medium and short term projects.

Long-term projects, such as supported housing projects, are relatively stable with long term planning cycles. Demand for places in the housing projects has remained steady but the situation is closely monitored. Risk is managed by maintaining positive and constructive relationships with the housing association (Places for People) that owns the properties managed by Bath Mind. The provision of an excellent housing management service is at the heart of these positive relationships. Financial risk is minimised through the adjustment of void levels, making budget provision for rooms that may remain empty. These are kept under continuous review and adjusted annually.

Medium and short term projects are planned and managed on an individual basis. Potential risks are analysed at the planning and design stage and if a potential project cannot provide full cost recovery, it is rejected to safeguard the charity's resources. Robust monitoring and review processes ensure that any problems are picked up in time for delivery adjustments to be made.

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Trustees' Report

Arrangements for setting key management personnel remuneration

The Trustees consider that the Board of Trustees and the CEO and Directors¹ of Services comprise the key management personnel of the charity in charge of the directing and controlling the charity and running and operating the charity on a day to day basis. All Trustees give of their time freely and no trustee remuneration was paid in the year. Details of Trustee expenses and related party transactions are disclosed in note 7 and 18 to the accounts.

Trustees are required to disclose all relevant interests and register them and in accordance with the charity's policy and withdraw from decisions where a conflict of interest arises.

Financial instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the charity and their measurement basis are as follows:

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in note 11. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and is measured at face value.

Financial liabilities - trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost as detailed in note 12. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

Disclosure of information to auditor

Each member has taken steps that they ought to have taken as a member in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The Trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Small company's provision statement

This report has been prepared in accordance with the small company's regime under the Companies Act 2006.

The annual report was approved by the Trustees of the charity on 06.10.22 and signed on its behalf by:



Pip Galland, Chair
Trustee

Bath Mind

Statement of Trustees' Responsibilities

The Trustees (who are also the directors of Bath Mind for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the Trustees of the charity on 06.10.22 and signed on its behalf by:



Pip Galland, Chair
Trustee

Bath Mind

Independent Auditor's Report to the Members of Bath Mind

Opinion

We have audited the financial statements of Bath Mind (the 'charity') for the year ended 31 March 2022, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, 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 United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (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 incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- 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 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 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

In auditing the financial statements, we have concluded that the Trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

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.

Bath Mind

Independent Auditor's Report to the Members of Bath Mind

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.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our 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' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 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; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 14), 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 the Trustees 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.

Auditor responsibilities for the audit of the financial statements

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.

Bath Mind

Independent Auditor's Report to the Members of Bath Mind

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatement in respect of irregularities, including fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

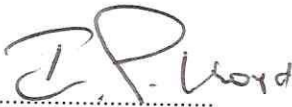
- obtained an understanding of the nature of the industry and sector, including the legal and regulatory framework that the charitable company operates in and how the charitable company is complying with the legal and regulatory framework;
- inquired of management, and those charged with governance, about their own identification and assessment of the risks or irregularities, including known and actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <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 charitable company's Trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. 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 charitable company and its Trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Ian Lloyd (Senior Statutory Auditor)
For and on behalf of Milsted Langdon LLP,

4 Queen Street
Bath
BA1 1HE

Date: 19th October 2022

Bath Mind

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies		80,257	-	80,257	185,097
Charitable activities	3	897,068	1,507,234	2,404,302	1,656,824
Investment income	4	25	-	25	67
Total income		<u>977,350</u>	<u>1,507,234</u>	<u>2,484,584</u>	<u>1,841,988</u>
Expenditure on:					
Charitable activities	5	<u>(931,043)</u>	<u>(1,235,266)</u>	<u>(2,166,309)</u>	<u>(1,584,516)</u>
Total expenditure		<u>(931,043)</u>	<u>(1,235,266)</u>	<u>(2,166,309)</u>	<u>(1,584,516)</u>
Net income		<u>46,307</u>	<u>271,968</u>	<u>318,275</u>	<u>257,472</u>
Net movement in funds		46,307	271,968	318,275	257,472
Reconciliation of funds					
Total funds brought forward		<u>478,646</u>	<u>271,990</u>	<u>750,636</u>	<u>493,164</u>
Total funds carried forward	15	<u><u>524,953</u></u>	<u><u>543,958</u></u>	<u><u>1,068,911</u></u>	<u><u>750,636</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

Bath Mind

(Registration number: 03531040)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	10	21,116	6,151
Current assets			
Debtors	11	65,565	57,299
Cash at bank and in hand		987,989	691,475
		1,053,554	748,774
Creditors: Amounts falling due within one year	12	(5,759)	(4,289)
Net current assets		1,047,795	744,485
Net assets		1,068,911	750,636
Funds of the charity:			
Restricted income funds			
Restricted funds	15	543,958	271,990
Unrestricted income funds			
Unrestricted funds		524,953	478,646
Total funds	15	1,068,911	750,636

The financial statements on pages 18 to 32 were approved by the Trustees, and authorised for issue on 19.10.22 and signed on their behalf by:



Pip Galland, Chair
Trustee

The notes on pages 21 to 32 form an integral part of these financial statements.

Bath Mind

Statement of Cash Flows for the Year Ended 31 March 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash income		318,275	257,472
Adjustments to cash flows from non-cash items			
Depreciation		8,337	4,461
Investment income	4	<u>(25)</u>	<u>(67)</u>
		326,587	261,866
Working capital adjustments			
Increase in debtors	11	(8,266)	(13,081)
Increase/(decrease) in creditors	12	<u>1,470</u>	<u>(50,579)</u>
Net cash flows from operating activities		<u>319,791</u>	<u>198,206</u>
Cash flows from investing activities			
Interest receivable and similar income	4	25	67
Purchase of tangible fixed assets	10	<u>(23,302)</u>	<u>-</u>
Net cash flows from investing activities		<u>(23,277)</u>	<u>67</u>
Net increase in cash and cash equivalents		296,514	198,273
Cash and cash equivalents at 1 April		<u>691,475</u>	<u>493,202</u>
Cash and cash equivalents at 31 March	17	<u><u>987,989</u></u>	<u><u>691,475</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 21 to 32 form an integral part of these financial statements.

Bath Mind

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the Trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

10 Westgate Street
Bath
BA1 1EQ

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

The financial statements are prepared in sterling, which is the functional currency of the charity, and rounded to the nearest £.

Basis of preparation

Bath Mind meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue as a going concern for the foreseeable future. The Trustees have been mindful of any potential future impact from events such as COVID-19, the impact of Brexit, the cost of living crisis and the current situation in Ukraine and have reviewed budgets and projections for the next twelve months. From this review, the Trustees consider that the charity is unlikely to be significantly affected and thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

The Trustees have confidence that 60% of funding for 2023/24 will be from grants and commissioned services that are assured by agreement or implied continuation, and that a further 20% from invoiced and remunerated housing and community support services is secure.

Bath Mind

Notes to the Financial Statements for the Year Ended 31 March 2022

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Income is recognised when the charity has been notified in writing of both the amount and settlement date. In the event that income is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, or other specific conditions that limit income recognition, the income may be deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees's meetings and reimbursed expenses.

Bath Mind

Notes to the Financial Statements for the Year Ended 31 March 2022

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing more than £1,000 with a useful economic life of more than 24 months are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Leasehold	in accordance with the property lease
Furniture and equipment	25% straight line

Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Bath Mind

Notes to the Financial Statements for the Year Ended 31 March 2022

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the Trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Hire purchase and finance leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

Pensions and other post retirement obligations

The Charity participates in a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the Charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Bath Mind

Notes to the Financial Statements for the Year Ended 31 March 2022

3 Income from charitable activities

	Unrestricted		Total 2022	Total 2021
	General £	Restricted £	£	£
Housing	366,439	26,634	393,073	382,059
Housing support	104,586	24,591	129,177	146,359
Community Support	198,582	210,126	408,708	237,395
Food for Thought	3,517	14,000	17,517	15,376
Training & MHU	125,901	74,620	200,521	68,743
Wellbeing Groups	9,264	343,027	352,291	251,648
Greenlinks	6,159	37,300	43,459	22,026
Breathing Space	-	360,100	360,100	190,000
Benefit Advice Project	-	16,005	16,005	68,139
Safe Space	-	34,030	34,030	-
Get Set To Go	-	-	-	6,190
Fundraising	-	8,226	8,226	-
Schools Project	-	38,350	38,350	31,824
Film Project	-	-	-	25,000
Emergency Department Adults	-	80,000	80,000	-
Intensive Outreach	7,173	183,867	191,040	79,922
Other Charitable Activities	75,447	56,358	131,805	132,143
	<u>897,068</u>	<u>1,507,234</u>	<u>2,404,302</u>	<u>1,656,824</u>

£897,068 (2021 - £668,686) of the income above was attributable to unrestricted funds and £1,507,234 (2021 - £988,138) attributable to restricted funds.

4 Investment income

	Unrestricted funds Designated £	Total 2022 £	Total 2021 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>25</u>	<u>25</u>	<u>67</u>

£25 (2021 - £67) of the income above was attributable to unrestricted funds and £nil (2021 - £nil) attributable to restricted funds.

Bath Mind

Notes to the Financial Statements for the Year Ended 31 March 2022

5 Expenditure on charitable activities

	Unrestricted		Total	Total
	General	Restricted	2022	2021
	£	£	£	£
Housing projects	348,096	267,903	615,999	369,504
Other Projects	481,226	777,323	1,258,549	921,602
Support costs	101,721	190,040	291,761	293,410
	<u>931,043</u>	<u>1,235,266</u>	<u>2,166,309</u>	<u>1,584,516</u>

Included in Support Costs within Charitable Activities are governance costs relating to Auditors Remuneration totalling £6,349 (2021: £6,594)

6 Net incoming/outgoing resources

Net incoming resources for the year include:

	2022	2021
	£	£
Audit fees	5,070	4,955
Other non-audit services	1,279	1,639
Depreciation of fixed assets	<u>8,337</u>	<u>4,461</u>

7 Trustees remuneration and expenses

During the year no expenses were paid to Trustees, and no Trustees received any other benefits from the charity during the year.

Bath Mind

Notes to the Financial Statements for the Year Ended 31 March 2022

8 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	1,426,950	1,076,075
Social security costs	106,873	78,946
Pension costs	55,058	41,947
	<u>1,588,881</u>	<u>1,196,968</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2022 No	2021 No
Office Staff	8	7
Housing Projects	27	28
Community Support	21	8
Community Support Bank	22	7
Community Wellbeing	9	19
Fundraising and Training	4	2
	<u>91</u>	<u>71</u>

The number of employees whose emoluments fell within the following bands was:

	2022 No	2021 No
£60,001 - £70,000	<u>1</u>	<u>1</u>

The total employee benefits of the key management personnel of the charity were £176,000 (2021 - £160,132).

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Bath Mind

Notes to the Financial Statements for the Year Ended 31 March 2022

10 Tangible fixed assets

	Leasehold £	Furniture and equipment £	Total £
Cost			
At 1 April 2021	-	58,604	58,604
Additions	<u>14,017</u>	<u>9,285</u>	<u>23,302</u>
At 31 March 2022	<u>14,017</u>	<u>67,889</u>	<u>81,906</u>
Depreciation			
At 1 April 2021	-	52,453	52,453
Charge for the year	<u>1,752</u>	<u>6,585</u>	<u>8,337</u>
At 31 March 2022	<u>1,752</u>	<u>59,038</u>	<u>60,790</u>
Net book value			
At 31 March 2022	<u>12,265</u>	<u>8,851</u>	<u>21,116</u>
At 31 March 2021	<u>-</u>	<u>6,151</u>	<u>6,151</u>

11 Debtors

	2022 £	2021 £
Trade debtors	32,237	50,699
Prepayments	19,101	-
Accrued income	<u>14,227</u>	<u>6,600</u>
	<u>65,565</u>	<u>57,299</u>

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>5,759</u>	<u>4,289</u>

Bath Mind

Notes to the Financial Statements for the Year Ended 31 March 2022

13 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2022 £	2021 £
Land and buildings		
Within one year	18,000	5,000
Between one and five years	90,833	71,403
	<u>108,833</u>	<u>76,403</u>
Other		
Within one year	-	1,192

14 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £55,058 (2021 - £41,947).

There were no outstanding or prepaid contributions at either the beginning or end of the financial year.

Bath Mind

Notes to the Financial Statements for the Year Ended 31 March 2022

15 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
<i>General</i>					
Other Fund	431,799	977,350	(931,043)	(63,153)	414,953
<i>Designated funds</i>					
Designated Fundraising Fund	42,863	-	-	(42,863)	-
Designated Greenlinks Fund	3,984	-	-	(3,984)	-
Buildings Fund	-	-	-	30,000	30,000
IT Renewal Fund	-	-	-	30,000	30,000
Unfunded Essential Activity Fund	-	-	-	50,000	50,000
	<u>46,847</u>	<u>-</u>	<u>-</u>	<u>63,153</u>	<u>110,000</u>
Total unrestricted funds	<u>478,646</u>	<u>977,350</u>	<u>(931,043)</u>	<u>-</u>	<u>524,953</u>
Restricted funds					
Other Funds	16,955	82,847	(99,802)	-	-
Housing	-	267,903	(267,903)	-	-
Welbeing Groups	5,394	177,648	(144,942)	-	38,100
Community Services Framework	-	138,181	(138,181)	-	-
Place of Calm	94,243	408,438	(379,882)	-	122,799
Outreach support	73,079	343,832	(117,524)	-	299,387
Children & Young Adult Projects. CYP	29,999	72,380	(53,376)	-	49,003
Benefit Advice Project	<u>52,320</u>	<u>16,005</u>	<u>(33,656)</u>	<u>-</u>	<u>34,669</u>
Total restricted funds	<u>271,990</u>	<u>1,507,234</u>	<u>(1,235,266)</u>	<u>-</u>	<u>543,958</u>
Total funds	<u>750,636</u>	<u>2,484,584</u>	<u>(2,166,309)</u>	<u>-</u>	<u>1,068,911</u>

Bath Mind

Notes to the Financial Statements for the Year Ended 31 March 2022

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
<i>General</i>				
Other Fund	295,177	853,783	(717,161)	431,799
<i>Designated</i>				
Designated Fundraising Fund	65,764	67	(22,968)	42,863
Designated Greenlinks Fund	3,984	-	-	3,984
	<u>69,748</u>	<u>67</u>	<u>(22,968)</u>	<u>46,847</u>
Total unrestricted funds	<u>364,925</u>	<u>853,850</u>	<u>(740,129)</u>	<u>478,646</u>
Restricted				
Other Funds	9,630	93,037	(85,712)	16,955
Housing	14,260	214,317	(228,577)	-
Wellbeing Groups	9,406	26,566	(30,578)	5,394
Community Services Framework	-	78,393	(78,393)	-
Place of Calm	85,208	252,150	(243,115)	94,243
Outreach support	-	95,072	(21,993)	73,079
Children & Young Adult Projects. CYP	-	160,464	(130,465)	29,999
Benefit Advice Project	9,735	68,139	(25,554)	52,320
Total restricted funds	<u>128,239</u>	<u>988,138</u>	<u>(844,387)</u>	<u>271,990</u>
Total funds	<u>493,164</u>	<u>1,841,988</u>	<u>(1,584,516)</u>	<u>750,636</u>

The specific purposes for which the funds are to be applied are as follows:

For a description of each restricted fund, please see pages 3-4 of the Trustees report.

Bath Mind

Notes to the Financial Statements for the Year Ended 31 March 2022

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	21,116	-	21,116
Current assets	509,596	543,958	1,053,554
Current liabilities	(5,759)	-	(5,759)
Total net assets	<u>524,953</u>	<u>543,958</u>	<u>1,068,911</u>

	Unrestricted funds General £	Designated £	Restricted funds £	Total funds at 31 March 2021 £
Tangible fixed assets	6,151	-	-	6,151
Current assets	429,937	46,847	271,990	748,774
Current liabilities	(4,289)	-	-	(4,289)
Total net assets	<u>431,799</u>	<u>46,847</u>	<u>271,990</u>	<u>750,636</u>

17 Analysis of net funds

	At 1 April 2021 £	Financing cash flows £	At 31 March 2022 £
Cash at bank and in hand	691,475	296,514	987,989
Net debt	<u>691,475</u>	<u>296,514</u>	<u>987,989</u>

	At 1 April 2020 £	Financing cash flows £	At 31 March 2021 £
Cash at bank and in hand	493,202	198,273	691,475
Net debt	<u>493,202</u>	<u>198,273</u>	<u>691,475</u>

18 Related party transactions

During the year the charity made the following related party transactions:

R Ellis

R Ellis, a trustee, is also a partner at a firm of solicitors. The total amount of the transactions received from Royds Withy King during the year was £Nil (2021 - £300).

At the balance sheet date the amount due to/from R Ellis was £Nil (2021 - £Nil).