

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 2023



## **BATH MIND**

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## **BATH MIND**

### **Reference and Administrative Details for the year ended 31 March 2023**

<b>TRUSTEES</b>	R H Ellis P Galland D Goodall B J Hutchinson S Matthews E McKay J Rolls J Shayler L Walmsley C White
<b>COMPANY SECRETARY</b>	K Morton
<b>CHIEF EXECUTIVE OFFICER</b>	K Morton
<b>REGISTERED OFFICE</b>	10 Westgate Street Bath BA1 1EQ
<b>REGISTERED COMPANY NUMBER</b>	03531040 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1069403
<b>AUDITORS</b>	Richardson Swift Audit Ltd Chartered Accountants Statutory Auditor 11 Laura Place Bath BA2 4BL
<b>SOLICITORS</b>	RWKGoodman 5-6 Northumberland Buildings Queen Square Bath Somerset BA1 2JE
<b>BANK</b>	NatWest Plc Bath 24-25 Stall Street Bath BA1 1QF
<b>FEDERATED WITH</b>	Mind, 15-19 Broadway, London, E15 4BQ

## **BATH MIND**

### **Report of the Trustees for the year ended 31 March 2023**

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 2023, 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](http://www.bathmind.org.uk)), in our leaflet and through direct enquiry to the main office at 10 Westgate Street, Bath, BA1 1EQ.

#### **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



## **BATH MIND**

### **Report of the Trustees for the year ended 31 March 2023**

#### **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 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.

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, counselling, 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.

#### **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 the eight residents. These are made up of a combination of residents' housing benefit entitlements and payments made for their support by BaNES/NHS. We are also paid a fee by the property owners (Places for People) to act as their managing agents. A large semi-detached villa in Lower Oldfield Park provides comfortable, safe living for eight individuals with more serious, longer-term mental health needs.

## **BATH MIND**

### **Report of the Trustees for the year ended 31 March 2023**

#### **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 Bath and North East Somerset (BaNES) 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 the rents and 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 BaNES 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 clients with mental ill health in Bath & NE Somerset. This is a partnership with the Citizen's Advice BaNES.

#### **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-centered support across BaNES. We fund the service through either private individual payments or Personal Budgets from BaNES Council.

#### **Access Mental Health Support**

The Access Community Mental Health (ACMH) team is the 'front door' for BaNES' mental health service. The team provide a seven day per week service, from 9-5.30pm, working with people to access the correct mental health support for them, and learn more about other services in the local community. This support includes:

- regular check ins to support individuals to achieve their goals
  - discussions around local services
  - encouragement and support to access mental health services such as counselling
  - a trained and friendly team member
- The ACMH team will also help to plan next steps, with a focus on future independence. The team have supported over 700 people in the last year.

#### **Breathing Space**

Our evening Breathing Space phone support service opened in April 2020 allowing people living within BaNES to make contact when experiencing crisis with their mental health. The service has been successful in de-escalating the crisis feelings felt by a person needing support when statutory day services have closed. The service has taken over 2,500 calls in the last year.

The in-person service opened in April 2021 in addition to the phone support offer, and has supported over 4,000 people in crisis.

Both services are open seven evenings per week, from 5.30pm to 11.00pm

## **BATH MIND**

### **Report of the Trustees for the year ended 31 March 2023**

#### **Befriending**

Bath Mind manage a daytime phone support and response service as part of BaNES' Community Wellbeing Hub. This is managed by three support staff covering five days, and is an additional daytime phone support service complimenting the Breathing Space phone support line and Access phone support service.

#### **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.

#### **Food for Thought**

Food for Thought (FFT) is a catering and training enterprise running cookery workshops and courses, lunch clubs, and event catering across BaNES. Part funded by BaNES, the project provides opportunities for participants to gain skills, boost self-esteem, socialise and progress on 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.

#### **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 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 Food for Thought services for students who require talking therapies, activities and courses to maintain positive mental health whilst experiencing the pressures of student life.

#### **627 Project**

We have secured funding to deliver mental health support to children transitioning from junior to senior school. This service promotes the benefits of talking and sharing experiences, and aims to build confidence in children and teachers to feel safe and knowledgeable with living or working with mental health issues.

## **BATH MIND**

### **Report of the Trustees for the year ended 31 March 2023**

#### **Safe Space**

This peer support group is for young people aged 16 - 25 to connect and have discussions about their mental health in a safe, supportive place, facilitated by Bath Mind staff and volunteers. There are opportunities to engage in new activities based around the 5 Ways to Wellbeing, such as sharing music, literature, guided art sessions, theatre and physical activity. This group also has a social gathering once each month, sharing a game of bowling, a cinema trip or a meal together. Meetings take place on Monday evenings both online and in person.

#### **Counselling**

Our counselling service was established in September 2020 to support people living within BaNES. Over the last year we employed five registered Counsellors.

#### **Intensive Outreach**

The service aims to provide a smooth discharge from psychiatric care or prevent people needing access to hospital. The team provide short term flexible and trauma informed support with the development of strategies to stay well. The service operates over seven days per week and works closely with AWP.

#### **Emergency Department - Adults**

Based at the Royal United Hospital in Bath Emergency Department, we offer trauma-informed person centred support to adults presenting to the RUH's Emergency Department with mental health crisis behaviours, low mood, depression and anxiety. This service is open Monday to Sunday from 8.30am to 5.30pm based at the Royal United Hospital Bath Emergency Department.

#### **Julian House collaboration**

We called this service the Hard To Reach service and worked with Julian House and residents in their supported housing using a referral system for almost a year. It had one member of staff, working 30 hours a week, managed under the umbrella of the Intensive Team. It was developed as a very flexible, person-centred, unstructured service where the member of staff visited Julian House daily to build relationships, work one to one with vulnerable adults. This entailed going for walks, accompanying people to groups, appointments, supporting them to complete documents, offering emotional support, making referrals to other services. This service has since moved to the DHI as the Dual Diagnosis service for the following year with the same member of staff which benefits from prior good working relationships already built with part of cohort and other professionals. Julian House have since employed their own mental health support worker to support their clients in a similar way.

#### **Welfare Benefits - collaboration with Citizens' Advice - BaNES**

Our Welfare Benefits Service is part of a joint project with Citizen's Advice BaNES. Our trained mental health support worker assists people apply for benefits, navigate the benefits pathway and support at any appeal stages.

## **BATH MIND**

### **Report of the Trustees for the year ended 31 March 2023**

#### **Business Development**

##### **Unrestricted Fundraising**

2022/23 saw a resurgence of community and in person fundraising, from the return of the Bath Half Marathon to art exhibitions and comedy nights in aid of Bath Mind and many amazing individual challenges. Bath Mind continues to develop digital fundraising through social media campaigns and piloting products sales such as calendars and Christmas cards. This also includes regular online giving. Bath Mind is proud to have maintained the support of local philanthropists, businesses and organisations throughout 2022/23 and developed new corporate partners that will continue into 2023/24.

The post-pandemic fundraising landscape remains challenging. Fundraising fatigue, the economic climate and the cost-of-living crisis, are still having an impact on the charity's fundraising income.

The charity adheres to the Institute of Fundraising Code of Practice, 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 Fundraising Regulator annually. In 2022/23 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. The charity did not receive any data subject access requests during the year. In addition, there were no data breaches to report.

##### **Restricted Fundraising**

Our Business Development & Press Manager explores and scopes income generating opportunities applying to larger grant funders. Bath Mind has been successful in obtaining funding from the likes of the National Lottery and Co-op Foundation in 2022/23.

Due to Bath Mind's growth and size, we are no longer eligible for many grant funders, plus the grant landscape post-pandemic has become even more competitive. Therefore into 2023/24 Bath Mind will be scoping new and innovative ways to generate income.

##### **Training services**

Bath Mind's Wellbeing in the Workplace and Training scheme is a chargeable service which incorporates a variety of training courses, workshops, and wellbeing initiatives. Within this we deliver an array of qualifications, for example the Suicide First Aid courses and Mental Health First Aid courses. We offer a hybrid approach to delivery and ran several public courses, as well as many courses in-house within organisations throughout 2022/23. We also deliver youth training upon request.

##### **Communications**

Bath Mind's communication work has hugely increased as the charity has grown throughout 2022/23. It is an important arm to the charity and is vital to increasing awareness, tackling stigma, and providing support to the community we serve. Bath Mind's communications consist of two strands. Firstly, digital which encompasses all our social media channels, our website, newsletters, digital marketing materials and support resources. Print communications consists of our Service Brochure, Impact Report, and our free Wellbeing Magazine. We also work with local press and publications to promote our services and events, as well as providing wellbeing tips and support to the local community.

Bath Mind runs an array of awareness raising campaigns throughout the year and offer a variety of tips, information, and resources to help people support their mental health and wellbeing.

## **BATH MIND**

### **Report of the Trustees for the year ended 31 March 2023**

#### **Administration**

The Chief Executive works closely with trustees to lead the organisation, focus on external profile and commissioning, oversee the organisation's budgets and management accounts, the strategic priorities, business plans, policies, and ensuring service delivery is 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, Director of Business Development, and Finance Manager.

The trustees have commended the work of the Chief Executive and the staff 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.

During the year Bath Mind has increased its number of volunteers to 40, who have played a fundamental role throughout the pandemic. Roles vary from administrative support, supporting with wellbeing groups and communications support.- All trustees of Bath Mind are volunteers.

Bath Mind employ a dedicated Volunteer Coordinator.



## BATH MIND

### Report of the Trustees for the year ended 31 March 2023

#### Many thanks to our supporters and funders

We would not have been able to carry out our work from April 2022 to March 2023 without the generous support of our funders, donors and fundraisers.

A big thank you to:

All Bar One	Mulberry
Anthem Publishing	National Mind Local Mind Grants
Amazon Smile	Odd Down Football Club
BaNES Council and CCG	Paypal Giving
Bath Building Society	Payroll Giving
Bath in Bloom	Primark Bath Store
Bath Spa University	Radstock Co-op Society
Charities Aid Foundation	Seven Hills
Co-op Foundation	Stone Family Foundation
Cornish Bakery	Southgate Choir
Crescent Restaurant	Specsavers
Curious Universe	St Monica Trust
Emberson Group	Space 48
Emma Taylor	The Grapes Pub
Fitronics	The Hailstone's
Fudge Factory	The National Lottery
Football Fun Factory	The Raven Pub
Garfield Weston	The Roper Foundation
HCRG	The Soul Spa
Jason Dorley-Brown	Toolstation Western League
Johns Associates	Tony Bury
Juice Recruitment	University of Bath
M&S	Waitrose
Malcolm Sutton	Western Power Distribution
Masonic Charitable Trust	Weston Free Church
Medlock Charitable Trust	Widcombe Social Club
Milsom Place	Wiltshire Council and CCG

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

#### Financial review

Total income of £2,680,808 (2022: £2,484,584) was up by 7.9% year on year. This was mainly due to an increase in operations and new services being established.

Income from donations and legacies was £136,141 up from £80,257 in 2022.

Expenditure on charitable activities was £2,834,860 up from £2,166,309 in 2022.

The charity reported a deficit of £154,052 compared to a surplus of £318,275 in 2022.

## **BATH MIND**

### **Report of the Trustees for the year ended 31 March 2023**

#### **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 2023, we held £515,044 (2022: £524,953) of unrestricted reserves. The reserves are required to meet the working capital requirements of the charity, representing approximately 43% of budgeted unrestricted operating costs. This is within the range required by Charity Commission best practice guidance and Bath Mind's policy.

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

#### **Going concern**

Bath Mind management have conducted a review of their current year (2023-24) budget, established performance and income delivery to date. For the first 3 months of this year, to the end of June, they had received more than 50% of their budgeted income for the year.

Bath Mind's main commissioned services have received 57% of their funding and the remaining balances are being paid by regular monthly instalments, or quarterly invoicing.

Other funded services, Benefits, Schools project and Training have received 60% of their funding for this financial year in advance 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. We have a waiting list, and work closely with the Community Mental Health Team.

The fundraising target of £230,000, is required to support those Wellbeing Groups and services that require additional unrestricted income to balance their budgets. There is confidence that the target will be met.

Unrestricted Reserves at 31st March, 2023 of £515,044 also serve to add confidence to Bath Mind's assured position.

#### **Plans for future periods**

Organisational and service development is structured and guided by a three-year Strategic Plan. We have finalized and published our three year strategy. A full staff awayday will be held in September 2023.

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

See our Strategic Plan 2023-26 on our website [www.bathmind.org.uk](http://www.bathmind.org.uk).



## **BATH MIND**

### **Report of the Trustees for the year ended 31 March 2023**

#### **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 Bath & North East Somerset 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.

The Committee of Management oversees 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 committee 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 elected 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 Committee of Management. Formal policies and governance manual detail procedures for the recruitment, induction, training and term of office of trustees.

The Committee of Management 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 as and when urgent and unforeseen issues arise and decision are required. In the last year, we had one functioning sub group - The Finance Group. Chaired by the Treasurer. The Treasurer reports regularly to the CEO/Chair and is responsible for reporting on progress at full Board meetings.

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.

#### **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 document;
- 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**

### **Report of the Trustees for the year ended 31 March 2023**

The Committee of Management 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 BaNES 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 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. Robust monitoring and review processes ensure that any problems are picked up in time for delivery adjustments to be made.

#### **Arrangements for setting key management personnel remuneration**

The trustees consider that the board of trustees, the CEO, Finance Manager, and Directors of Services and Business development 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 8 and 9 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 trustee has taken steps that they ought to have taken as a trustee 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.

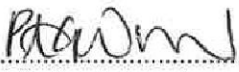
#### **Small company's provision statement**

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

**BATH MIND**

**Report of the Trustees  
for the year ended 31 March 2023**

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 28 September 2023 and signed on the board's behalf by:

  
.....  
P Galland - Trustee

## BATH MIND

### Statement of Trustees' Responsibilities for the year ended 31 March 2023

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.

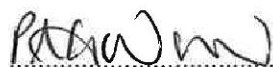
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources 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 28 September 2023 and signed on its behalf by:



Pip Galland, Chair  
Trustee

## **Report of the Independent Auditors to the Members of Bath Mind**

### **Opinion**

We have audited the financial statements of Bath Mind (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are 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 Report of the Independent Auditors 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.

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 this gives rise to a material misstatement in the financial statements themselves. 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.

### **Opinions 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

## **Report of the Independent Auditors to the Members of Bath Mind**

### **Matters on which we are required to report by exception**

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

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, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

## **Report of the Independent Auditors to the Members of Bath Mind**

### **Our 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity by discussion with key personnel and consideration of our experience of clients in similar sectors.

We determined that the most significant laws and regulations which have a direct impact on the form and content of the financial statements of the entity are the Companies Act and UK GAAP, specifically the Charities SORP.

We determined that the most significant operational laws and regulations for the entity are those governing the charitable sector, safeguarding regulations and GDPR.

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above, with no issues arising.

We gained an understanding of the entity's policy and procedures by discussion with key personnel and substantive audit work.

We assessed the risk of material misstatement in respect of fraud through our planning processes, and no significant risks were identified. We considered the risk of fraud through management override and, in response, we incorporated testing of manual journal entries into our audit approach.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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 Report of the Independent Auditors.



**Report of the Independent Auditors to the Members of  
Bath Mind**

**Use of our report**

This report is made solely to the charitable company's members, 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 charitable company's members those matters we are required to state to them in an auditors' 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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Catherine Edwards BSc FCA (Senior Statutory Auditor)  
for and on behalf of Richardson Swift Audit Ltd  
Chartered Accountants  
Statutory Auditor  
11 Laura Place  
Bath  
BA2 4BL

Date: 4/10/23



# BATH MIND

## Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the year ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	126,141	10,000	136,141	80,257
<b>Charitable activities</b>	5				
Charitable activities		902,425	1,639,483	2,541,908	2,404,302
Investment income	4	<u>2,759</u>	<u>-</u>	<u>2,759</u>	<u>25</u>
<b>Total</b>		<u>1,031,325</u>	<u>1,649,483</u>	<u>2,680,808</u>	<u>2,484,584</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	6				
Housing Projects		426,704	48,310	475,014	615,999
Other Projects		487,611	1,542,696	2,030,307	1,258,549
Support Costs		<u>126,919</u>	<u>202,620</u>	<u>329,539</u>	<u>291,761</u>
<b>Total</b>		<u>1,041,234</u>	<u>1,793,626</u>	<u>2,834,860</u>	<u>2,166,309</u>
<b>NET INCOME/(EXPENDITURE)</b>		(9,909)	(144,143)	(154,052)	318,275
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		524,953	543,958	1,068,911	750,636
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>515,044</u>	<u>399,815</u>	<u>914,859</u>	<u>1,068,911</u>

### CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

# BATH MIND

## Balance Sheet 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	18,455	-	18,455	21,116
<b>CURRENT ASSETS</b>					
Debtors	11	196,232	-	196,232	65,565
Cash in hand		<u>769,052</u>	<u>399,815</u>	<u>1,168,867</u>	<u>987,989</u>
		965,284	399,815	1,365,099	1,053,554
<b>CREDITORS</b>					
Amounts falling due within one year	12	(468,695)	-	(468,695)	(5,759)
<b>NET CURRENT ASSETS</b>		<u>496,589</u>	<u>399,815</u>	<u>896,404</u>	<u>1,047,795</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>515,044</u>	<u>399,815</u>	<u>914,859</u>	<u>1,068,911</u>
<b>NET ASSETS</b>		<u>515,044</u>	<u>399,815</u>	<u>914,859</u>	<u>1,068,911</u>
<b>FUNDS</b>	14				
Unrestricted funds				515,044	524,953
Restricted funds				<u>399,815</u>	<u>543,958</u>
<b>TOTAL FUNDS</b>				<u>914,859</u>	<u>1,068,911</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 September 2023 and were signed on its behalf by:



P Galland - Trustee

# BATH MIND

## Cash Flow Statement for the year ended 31 March 2023

	Notes	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>188,973</u>	<u>319,791</u>
Net cash provided by operating activities		<u>188,973</u>	<u>319,791</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(10,854)	(23,302)
Investment income		<u>2,759</u>	<u>25</u>
Net cash used in investing activities		<u>(8,095)</u>	<u>(23,277)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		180,878	296,514
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>987,989</u>	<u>691,475</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>1,168,867</u>	<u>987,989</u>

The notes form part of these financial statements

# BATH MIND

## Notes to the Cash Flow Statement for the year ended 31 March 2023

### 1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	(154,052)	318,275
<b>Adjustments for:</b>		
Depreciation charges	13,515	8,337
Investment income	(2,759)	(25)
Increase in debtors	(130,667)	(8,266)
Increase in creditors	<u>462,936</u>	<u>1,470</u>
<b>Net cash provided by operations</b>	<u><u>188,973</u></u>	<u><u>319,791</u></u>

### 2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
<b>Net cash</b>			
Cash at bank and in hand	<u>987,989</u>	<u>180,878</u>	<u>1,168,867</u>
	<u>987,989</u>	<u>180,878</u>	<u>1,168,867</u>
<b>Total</b>	<u><u>987,989</u></u>	<u><u>180,878</u></u>	<u><u>1,168,867</u></u>

## **BATH MIND**

### **Notes to the Financial Statements for the year ended 31 March 2023**

#### **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**

##### **Basis of preparing the financial statements and statement of compliance**

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements comply with the Charities Act 2011.

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

##### **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 the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

The Trustees have confidence that 75% of funding for 2024/25 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.

##### **Income and endowments**

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.

## **BATH MIND**

### **Notes to the Financial Statements - continued for the year ended 31 March 2023**

#### **2. ACCOUNTING POLICIES - continued**

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **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.

##### **Tangible fixed assets**

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

Leasehold	- in accordance with the property lease
Furniture & equipment	- 25% on cost

##### **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.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Trade debtors**

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

Trade debtors are recognised initially at 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.

## BATH MIND

### Notes to the Financial Statements - continued for the year ended 31 March 2023

#### 2. ACCOUNTING POLICIES - continued

##### 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.

##### Pension costs and other post-retirement benefits

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 obligations 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.

##### Hire purchase and leasing commitments

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 to the Statement of Financial Activities on a straight line basis over the term of the lease.

#### 3. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	<u>136,141</u>	<u>80,257</u>

#### 4. INVESTMENT INCOME

	2023	2022
	£	£
Interest income	<u>2,759</u>	<u>25</u>

£2,759 (2022 - £25) of the income above was attributable to unrestricted funds and £nil (2022 - £nil) attributable to restricted funds.

# BATH MIND

## Notes to the Financial Statements - continued for the year ended 31 March 2023

### 5. INCOME FROM CHARITABLE ACTIVITIES

Activity	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Housing	377,524	6,910	384,434	393,073
Housing Support	103,941	21,976	125,917	129,177
Community Services	228,662	715,902	944,564	816,314
Food for Thought	5,920	15,032	20,952	17,517
Training & MHU	94,486	14,991	109,477	119,816
Wellbeing Groups	3,592	124,564	128,156	352,291
Greenlinks	1,626	22,028	23,654	43,459
Breathing Space	-	561,897	561,897	360,100
Benefits Advice Project	-	53,983	53,983	16,005
Schools Project	500	47,995	48,495	72,380
Befriending Service	86,174	54,205	140,379	84,170
	<u>902,425</u>	<u>1,639,483</u>	<u>2,541,908</u>	<u>2,404,302</u>

### 6. CHARITABLE ACTIVITIES COSTS

	2023 £	2022 £
Housing projects	475,014	615,999
Other projects	2,030,307	1,258,549
Support costs	<u>329,539</u>	<u>291,761</u>
	<u>2,834,860</u>	<u>2,166,309</u>

£1,041,234 (2022 - £931,043) of the expenditure above was attributable to unrestricted funds and £1,793,626 (2022 - £1,235,266) attributable to restricted funds.

### 7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023 £	2022 £
Depreciation - owned assets	13,515	8,337
Audit fees	9,000	5,070
Other non-audit services	<u>3,846</u>	<u>1,279</u>



## BATH MIND

### Notes to the Financial Statements - continued for the year ended 31 March 2023

#### 8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

#### 9. STAFF COSTS

	2023 £	2022 £
Wages and salaries	2,009,310	1,426,950
Social security costs	150,428	106,873
Other pension costs	<u>33,532</u>	<u>55,058</u>
	<u>2,193,270</u>	<u>1,588,881</u>

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

	2023	2022
Office Staff	8	8
Housing Projects	21	27
Community Support	73	43
Community Wellbeing	11	9
Fundraising and Training	<u>4</u>	<u>4</u>
	<u>117</u>	<u>91</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2023	2022
£60,001 - £70,000	<u>1</u>	<u>1</u>

The total employee benefits of the key management personnel of the charity were £237,588 (2022 - £176,000).

# BATH MIND

## Notes to the Financial Statements - continued for the year ended 31 March 2023

### 10. TANGIBLE FIXED ASSETS

	Leasehold £	Furniture & equipment £	Totals £
<b>COST</b>			
At 1 April 2022	14,017	67,889	81,906
Additions	10,854	-	10,854
Disposals	-	(55,490)	(55,490)
At 31 March 2023	<u>24,871</u>	<u>12,399</u>	<u>37,270</u>
<b>DEPRECIATION</b>			
At 1 April 2022	1,752	59,038	60,790
Charge for year	9,302	4,213	13,515
Eliminated on disposal	-	(55,490)	(55,490)
At 31 March 2023	<u>11,054</u>	<u>7,761</u>	<u>18,815</u>
<b>NET BOOK VALUE</b>			
At 31 March 2023	<u>13,817</u>	<u>4,638</u>	<u>18,455</u>
At 31 March 2022	<u>12,265</u>	<u>8,851</u>	<u>21,116</u>

### 11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	176,582	32,237
Prepayments and accrued income	<u>19,650</u>	<u>33,328</u>
	<u>196,232</u>	<u>65,565</u>

### 12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accruals and deferred income	<u>468,695</u>	<u>5,759</u>

### 13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023 £	2022 £
Within one year	59,357	18,000
Between one and five years	191,070	90,833
In more than five years	<u>9,750</u>	-
	<u>260,177</u>	<u>108,833</u>

# BATH MIND

## Notes to the Financial Statements - continued for the year ended 31 March 2023

### 14. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	414,953	(9,909)	405,044
Building Fund	30,000	-	30,000
IT Renewal Fund	30,000	-	30,000
Unfunded Essential Activity Fund	50,000	-	50,000
	<u>524,953</u>	<u>(9,909)</u>	<u>515,044</u>
<b>Restricted funds</b>			
Housing	-	(19,424)	(19,424)
Other Funds	-	(10,434)	(10,434)
Welbeing Groups	38,100	(32,100)	6,000
Place of Calm	122,799	166,238	289,037
Outreach support	299,387	(264,034)	35,353
Children & Young Adult Projects. CYP	49,003	4,170	53,173
Benefit Advice Project	34,669	11,441	46,110
	<u>543,958</u>	<u>(144,143)</u>	<u>399,815</u>
<b>TOTAL FUNDS</b>	<u>1,068,911</u>	<u>(154,052)</u>	<u>914,859</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,031,325	(1,041,234)	(9,909)
<b>Restricted funds</b>			
Housing	28,886	(48,310)	(19,424)
Other Funds	14,991	(25,425)	(10,434)
Welbeing Groups	161,624	(193,724)	(32,100)
Community Services	715,902	(715,902)	-
Place of Calm	616,102	(449,864)	166,238
Outreach support	-	(264,034)	(264,034)
Children & Young Adult Projects. CYP	57,995	(53,825)	4,170
Benefit Advice Project	53,983	(42,542)	11,441
	<u>1,649,483</u>	<u>(1,793,626)</u>	<u>(144,143)</u>
<b>TOTAL FUNDS</b>	<u>2,680,808</u>	<u>(2,834,860)</u>	<u>(154,052)</u>

# BATH MIND

## Notes to the Financial Statements - continued for the year ended 31 March 2023

### 14. MOVEMENT IN FUNDS - continued

#### Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	431,799	46,307	(63,153)	414,953
Designated Fundraising Fund	42,863	-	(42,863)	-
Designated Greenlinks Fund	3,984	-	(3,984)	-
Building Fund	-	-	30,000	30,000
IT Renewal Fund	-	-	30,000	30,000
Unfunded Essential Activity Fund	-	-	50,000	50,000
	<u>478,646</u>	<u>46,307</u>	<u>-</u>	<u>524,953</u>
<b>Restricted funds</b>				
Other Funds	16,955	(16,955)	-	-
Welbeing Groups	5,394	32,706	-	38,100
Place of Calm	94,243	28,556	-	122,799
Outreach support	73,079	226,308	-	299,387
Children & Young Adult Projects. CYP	29,999	19,004	-	49,003
Benefit Advice Project	52,320	(17,651)	-	34,669
	<u>271,990</u>	<u>271,968</u>	<u>-</u>	<u>543,958</u>
<b>TOTAL FUNDS</b>	<u>750,636</u>	<u>318,275</u>	<u>-</u>	<u>1,068,911</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	977,350	(931,043)	46,307
<b>Restricted funds</b>			
Housing	267,903	(267,903)	-
Other Funds	82,847	(99,802)	(16,955)
Welbeing Groups	177,648	(144,942)	32,706
Community Services	138,181	(138,181)	-
Place of Calm	408,438	(379,882)	28,556
Outreach support	343,832	(117,524)	226,308
Children & Young Adult Projects. CYP	72,380	(53,376)	19,004
Benefit Advice Project	16,005	(33,656)	(17,651)
	<u>1,507,234</u>	<u>(1,235,266)</u>	<u>271,968</u>
<b>TOTAL FUNDS</b>	<u>2,484,584</u>	<u>(2,166,309)</u>	<u>318,275</u>

The deficit on the individual restricted funds noted above was resolved post year end when expected funding was received.

## **BATH MIND**

### **Notes to the Financial Statements - continued for the year ended 31 March 2023**

#### **15. EMPLOYEE BENEFIT OBLIGATIONS**

The charity operates a defined contribution scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £33,532 (2022 - £55,058).

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

#### **16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

#### **17. TAXATION**

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