

Charity registration number 1071434

Company registration number 03592375 (England and Wales)

**MIND IN BRIGHTON AND HOVE**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# MIND IN BRIGHTON AND HOVE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Laura Greenwood-Pearsons (Chair)	
	Robin Penfold (Company Secretary)	
	Caitriona Darling	(Appointed 22 November 2022)
	Jade Harber (Treasurer)	(Appointed 22 November 2022)
	Charlotte Renwick	(Appointed 22 November 2022)
<b>Charity number</b>	1071434	
<b>Company number</b>	03592375	
<b>Registered office</b>	51 New England Street Brighton Brighton & Hove BN1 4GQ	
<b>Auditor</b>	Jones Avens Limited Piper House 4 Dukes Court Bognor Road Chichester West Sussex PO19 8FX	
<b>Bankers</b>	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	

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# **MIND IN BRIGHTON AND HOVE**

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# **MIND IN BRIGHTON AND HOVE**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 MARCH 2023**

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The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The objects of the charity were amended by special resolution on 16 September 2019 and are;

- a) to promote the preservation of good mental health in particular by enabling and empowering everyone experiencing mental health problems to live with, manage and recover from their condition; and
- b) to relieve the needs of people with mental health problems by working to increase the understanding of mental health and mental health problems by gathering and disseminating information and working to raise awareness, promote understanding and challenge stigma and discrimination.

#### **Our Vision**

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

#### **Our Mission**

Our mission is to provide a range of advice and information, advocacy and support services to empower anyone experiencing a mental health problem to live a full life and play a full part in society. We will also work to improve local services, raise awareness and promote mental health and wellbeing.

#### **Our values**

*Empowerment:* we work for the empowerment of individuals and communities and support people to contribute meaningfully to the design and provision of services to enable positive change.

*Innovation:* we believe in seeking innovative responses to the needs of people with mental health issues, based on the initiatives that people want and that positively challenge the status quo.

*Partnership:* we work with individuals, groups and other organisations in the local area to achieve a more integrated system of mental health provision which builds resilience and wellbeing in the community.

*Effectiveness:* our skilled staff strive to meet the needs of the communities we serve with integrity and transparency.

*Valuing Staff:* we respect and value the experience and knowledge of our staff and volunteers. We value the diversity of our workforce and are committed to equality.

*Social Justice:* we are committed to social justice and recognise that inequality of opportunity is a major cause of mental health issues. We challenge stigma and discrimination wherever we find it and defend the human and civil rights of people with mental health issues.

*Independence:* our services are structurally independent from statutory organisations. Our services will be as free as possible from conflict of interest both in design and operation and our staff are free to act according to the wishes and needs of our service users.

# **MIND IN BRIGHTON AND HOVE**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023**

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### **Our Main Activities and Key Achievements:**

#### **Mental Health Advocacy Services:**

- Community Mental Health Advocacy
- IMHA (Independent Mental Health Advocacy)
- ICAA (Independent Care Act Advocacy) and IHCAS (Independent Health Complaints Advocacy Service) in Brighton and Hove

#### **Wellbeing Services:**

- Mental Health Advice and Information
- Employment Support and IAPT (Improving Access to Psychological Therapies) as part of Brighton and Hove Wellbeing Service
- Wellbeing and Mental Health Promotion
- Men's Mental Health and Community Development
- Peer Support

#### **Training**

- Mental Health Awareness
- Managing Mental Health in the Workplace
- Wellbeing and Resilience

### **HOW OUR ACTIVITIES DELIVER PUBLIC BENEFIT**

Our main activities and who we aim to help are described below. All our charitable activities focus on empowering anyone experiencing a mental health problem to live a full life and play a full part in society and are undertaken to further our charitable purposes for the public benefit. We also work to improve local services, raise awareness and promote mental health and wellbeing.

Mind in Brighton and Hove's trustees confirm that the activities of the charity are carried out in line with its objectives for the benefit of the public. The impact of our work on our beneficiaries is a key criterion when deciding which activities to undertake and how best to achieve our mission. Mind in Brighton and Hove's trustees therefore confirm that they have complied with section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity.

### **Achievements and performance**

#### **Advocacy Services:**

Our mental health advocacy services have continued to provide individuals with information on services and treatment, space to review and discuss their options and support to self advocate. The core aim of the services is to empower individuals by ensuring that they are fully informed and able to ascertain their options, enabling them to do as much for themselves as they can and ensuring that their views are central to the care and treatment they receive. The services are widely accessible accepting self referrals, referrals from other professionals, carers and other statutory and voluntary sector providers.

We provide advocacy services across West Sussex and Brighton and Hove. Our provision includes specific services for people subject to the Mental Health Act in Brighton and Hove and West Sussex (IMHA).

We are a partner within the Sussex Advocacy Partnership in Brighton and Hove which commenced on 01/07/2019. Our partners are Speak Out, MindOut, Sussex Interpreting Service, Impact Initiatives and POhWER, as the lead partner.

# MIND IN BRIGHTON AND HOVE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

The following table shows the number of clients supported by the advocacy services in 2023 with the comparative figures for 2022:

<b>West Sussex Adult Advocacy:</b>		
	<b>2023</b>	<b>2022</b>
Adult Community Advocacy	665	601
IMHA	522	381
<b>Total beneficiaries</b>	<b>1187</b>	<b>982</b>

<b>Brighton and Hove Adult Advocacy:</b>		
	<b>2023</b>	<b>2022</b>
Adult Community Advocacy	429	434
IMHA	417	318
<b>Total beneficiaries</b>	<b>846</b>	<b>752</b>

#### **Wellbeing Services:**

Our Mental Health Advice Service in Brighton and Hove provides advice and information on local mental health and wellbeing services, mental health conditions and treatment options, along with a wide range of other mental health related issues. It also provides signposting and support on accessing self-help and wellbeing resources, wellbeing information, workshops and self-help groups to support people who wish to identify their own strategies for looking after their mental health.

In 2023 the service supported a total of 1034 clients (2022 - 1018).

We also continue to deliver an Employment Advice Service as part of the Brighton and Hove Wellbeing Service. The Employment Advisers in IAPT Services Initiative is a pilot project run jointly by Department for Work and Pensions and Department of Health and provided employment support to 706 people receiving treatment in IAPT during 2023 (2022 - 771). Employment advice includes support with job retention and securing employment, volunteering and learning opportunities.

#### **Crawley and Horsham Peer Mentoring Service**

We recruit, train and support peer mentors to empower mentees to make informed choices about their lives and set achievable goals within outcome focused support plans. Peer mentors are supported through one-to-one and group supervisions to reflect on their own personal recovery and how their experiences can positively influence the support they give to mentees. Each mentor/mentee match is time-limited with the aim of attaining specific goals as both mentors and mentees continue on their journey to recovery. In 2023 the service supported a total of 124 clients (2022 - 54).

#### **Peer Support - Lighthouse Recovery**

Within Lighthouse, our Peer Support Coordinator recruits, trains and supports peer support volunteers and members to support and co-facilitate groups and activities. Since 01/10/2019 this service has been part of the B&H Community Roots/UOK partnership. During the year, we had an average of 5 active volunteers who provided 94 hours of support (2022 average of 3 active volunteers, providing 127 hours of support).

#### **Pathfinder West Sussex**

As part of Pathfinder West Sussex, an Alliance of 10 providers, we develop and deliver targeted mental health support services across West Sussex. Targeted mental health services bridge the gap between universal health and wellbeing services and specialist mental health services.

Mind in Brighton and Hove's West Sussex Community Advocacy, West Sussex IMHA and Crawley and Horsham Peer Mentoring services are within Pathfinder.

# **MIND IN BRIGHTON AND HOVE**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023**

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### **Wellbeing in East Sussex**

We have continued to develop our Mental Health Promotion and Wellbeing support in East Sussex. We deliver a range of activities and events, to promote the emotional wellbeing and mental health of local communities and individuals. We also develop and deliver events to mark key mental health dates during the year such as Mental Health Awareness Week and World Mental Health Day. The service was funded by a local Mind Grant from 01/04/2022, which runs until 30/09/2023. During 2023 the service supported a total of 1122 participants (2022 - 2151).

### **Men's Mental Health Community Development**

We have continued to develop our Men's Mental Health project in Hastings which aims to improve the mental health of men, particularly between 30-59 years of age, and to reduce suicide rates in East Sussex. We engage with communities and individuals to empower men in the target age group who are experiencing or are at risk of mental health problems, and to increase the provision of services and community self-help that aims to promote good mental health. During 2023 the service supported a total of 180 people (2022 - 317).

### **Men's Mental Health Training and Skills (Men In Mind)**

We successfully secured a 2-year contract starting 01/01/2023 to equip and empower public facing staff in places where men work and visit to have supportive conversations about men's mental health. Men In Mind is a partnership with Grassroots Suicide Prevention and aims to deliver training, workshops and resources to enable participants to develop skills to support men's mental health, to be alert to signs of suicide and connect people to appropriate support. Between Jan – March 2023, the service supported 13 people.

### **Orbit/Breathing Space**

Since 01/03/2020 we delivered wellbeing support to tenants of Orbit Housing in East Sussex in partnership with other local Minds, the contract for which ended 28/02/2022. We were successful with our tender proposal to secure a new contract directly with Orbit Housing to deliver wellbeing support to tenants and local people across East Sussex, Brighton & Hove and West Sussex, which commenced on 01/03/2022. During the year, we supported 214 people (2022 - 88).

### **Training In Mind**

We develop and deliver established training packages and create bespoke training, workshops and specialist talks for organisations on mental health and wellbeing, focusing on Managing Mental Health in the Workplace, Mental Health Awareness and Wellbeing and Coping with Stress and Resilience training. We have adapted all our training courses to be delivered effectively face to face or remotely, to local organisations and employers.

### **VOLUNTEERS**

The organisation has benefited from the services of 29 volunteers (2022 35) and is extremely grateful for the contribution made by these individuals. Volunteers have undertaken roles as Peer Mentors in Crawley and Horsham, in our Brighton and Hove Mental Health Advice Service, at Lighthouse Recovery and in our Wellbeing in East Sussex projects.

# **MIND IN BRIGHTON AND HOVE**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2023**

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#### **Fundraising Activities**

Mind in Brighton and Hove conducts its own fundraising activities. We do not commission professional fundraisers or commercial participators. The charity is not signed up to a voluntary fundraising regulation scheme or standard.

We do not directly monitor all fundraising activities performed on our behalf but we do provide guidance about expected standards and behaviour to individuals and organisations using our branded collection buckets etc. This guidance includes ensuring vulnerable people and the wider public are protected from behaviours which include; unreasonable intrusion on a person's privacy; unreasonable persistent methods to receive a donation; and undue pressure on a person to give a donation.

Mind in Brighton and Hove has not received any complaints about fundraising activities performed by the charity or anyone else on its behalf.

#### **Financial review**

The results for the year and the financial position of the charity at the year-end are shown in the financial statements on pages 8 and 9 with the accompanying notes to the accounts on pages 11 to 24.

There was an increase in unrestricted reserves of £14,627 to £1,164,802 at 31st March 2023 (2022 an increase of £50,329).

There was a decrease in restricted reserves of £18,858 to £150,746 at 31st March 2023 (2022 a decrease of £106,625).

There was therefore an overall increase in reserves for the year of £4,231 (2022 a decrease of £56,296).

Expenditure was all incurred on delivery of the charity's charitable activities as outlined on pages 17 to 18, with the exception of the cost of fundraising as analysed in the Statement of Financial Activities and in the Notes to the accounts.

The movement in fixed assets for the year is set out in note 13 to the financial statements. The organisation is a registered charity and company limited by guarantee and therefore no dividends are payable.

Looking to the future, in 2023/2024 we face the potential that some financially smaller contracts will end, which together creates some uncertainty for us beyond the year-end.

Although there are reasonable expectations that some of these contracts will be renewed, extended or replaced, we have already undertaken preparation work including identifying the costs and contributions of each individual contract and scenario planning to ensure readiness in the event of any significant changes in contract income. This will help enable us to reduce expenditure in line with income if needed and to mitigate against the impact of contracts ending on the organisation.

We have also secured some contract extensions beyond 2024 and continue to research and bid for new funding, alongside identifying and building on income generation opportunities.

Trustees have agreed the use of some reserves to invest in the delivery and development of our Mental Health Advice Service over 2-3 years. If required, trustees will consider the use of reserves, where the level of reserves allow, to potentially invest and fund future service development and delivery in line with our strategic objectives.

Another external risk faced by the organisation post year-end is the continued risk of the impact of the cost of living crisis and related challenges of increased energy costs on the financial wellbeing of staff and volunteers. This may also impact on funding opportunities, affecting the charity's ability to invest for future service development.

Throughout the year the Board and management team have continued to monitor the impact of this and adjusted organisational plans and priorities accordingly. This will continue to be a priority for the Board.



# **MIND IN BRIGHTON AND HOVE**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **RESERVES POLICY**

The Trustees regularly monitor and review the level of reserves, and the charity's Reserves Policy is reviewed on an annual basis by the Finance and Business Development Sub Committee for approval by the Board. The charity's Reserves Policy sets out why the charity needs reserves and the level of reserves Trustees believe that the charity needs. The Board continues to review our investment of reserve funds in order to obtain the best returns.

It has been agreed that funds will continue to be designated in 2023/24 to maintain and continue our Brighton and Hove Advocacy Services and further investment from reserves have been designated to extend the Wellbeing in East Sussex service to the end of Feb 2024 and to enable our Mental Health Advice Service to maintain its current capacity and extend its delivery to the end of March 2024.

The Trustees are aware that the charity must balance the need to maintain its reserves against delivery of its charitable objects. The Reserves Policy continues to prioritise maintaining sufficient reserves to give financial stability to the charity and to its activities in the context of a challenging funding environment. The Trustees continue to examine ways to ensure that our services represent value for money and to maintain the unrestricted reserves at a level to enable the charity to both manage the financial risks it faces and to flexibly fund future work to achieve its aims.

### **Investment Policy and objectives**

Trustees make decisions regarding investments in accordance with our Ethical Fundraising and Investment Policy and Guidance. We do not invest in risk-bearing financial instruments. Nearly all of our financial assets are held in short-term cash accounts. Where practical, we aim to maintain account balances which do not exceed the Financial Services Compensation Scheme - protected amounts of £85,000.

### **Plans for future periods**

We developed and implemented our current 3-year Strategic Business Plan in April 2021, following consultation with staff, service users and stakeholders. We implement our Strategy through an Annual Business Plan which is approved and monitored by the Board of Trustees and Sub Committees.

Our Annual Business Plan for 2023/2024 reflects our four strategic objectives and includes:

#### **Strategic Priority 1: Financial Sustainability**

- Retain current contracts and maximise opportunities/best position for the charity to secure new contracts/funding.
- Complete Advice Service evaluation and develop plans for service specification and sustainability beyond March 2024.
- Implement new opportunities for online donations via our website and review options to maximise our fundraising.
- Review our options to improve/invest in legacy fundraising.
- Training delivery: Develop annual promotion plan. Pilot alternative course options. Review, develop and build on training materials.
- Review our current arrangements for external recruitment to ensure value for money and effectiveness.
- Diversify deposit accounts to minimise risk and maximise return.

#### **Strategic Priority 2: Business Development and Innovation**

- Promote our advocacy services to ensure we are best positioned to retain contracts and respond to procurement processes and future changes in the Mental Health Act.
- Finalise and implement an organisational digital strategy.
- Maintain Quality Marks: MQM and Advocacy QPM.
- Consider new approaches and partnerships to increase our reach across Sussex.
- Development of partnership and evaluation of the Men's Mental Health Training and Skills Project.
- Undertake review of mental health policy and external environment in preparation for strategy planning.

# MIND IN BRIGHTON AND HOVE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### Strategic Priority 3: Accessibility and Inclusion

- Undertake and analyse the charity's annual equalities monitoring information alongside relevant, updated Joint Strategic Needs Assessment and make recommendations.
- Finalise plans for recruiting, training and supporting more people with lived experience to be involved and participate in our recruitment process.
- Use updated annual mental health calendar of events to target our approach to racialised communities and strengthening partnerships.
- Identify preferred equality and diversity learning and development opportunities for staff to increase awareness.
- Review our approach to social media and develop a social media strategy to identify and document clear objectives, goals and metrics.

### Strategic Priority 4: Employer of Choice

- Undertake a review of Central and Management Team roles and responsibilities to identify areas for improvements relating to capacity, contingency and succession planning.
- Complete full review of HR Policies and Procedures in accordance with annual policy schedule ensuring our approach continues to reflect a positive organisational culture and promotes workplace wellbeing.
- Sign up to the Mental Health at Work commitment, which aims to support organisations to improve the mental health and wellbeing of all staff (or suitable alternative standard).
- Cost of Living – implement Cost of Living salary increases from 1st April and develop plan for further possible actions to protect our organisation from the impact of the cost of living crisis.
- Research options and develop plan for further actions to be taken to both protect and promote staff financial wellbeing.
- Develop consultation opportunities to ensure meaningful contributions from all staff regarding strategy planning.

### Structure, governance and management

#### Governing Document

Mind In Brighton and Hove is a Registered Charity and Company Limited by Guarantee, incorporated on 3 July 1998 and the assets and liabilities of the charity transferred to the company on 1 October 1998 by a resolution passed at its extraordinary general meeting held on 27 May 1998. Its governing document is its Memorandum and Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Deborah Fortescue	(Resigned 22 November 2022)
Laura Greenwood-Pearsons (Chair)	
Sarah Miles	(Resigned 22 November 2022)
Robin Penfold (Company Secretary)	
Suzanne Farrell	(Resigned 28 June 2022)
Caitriona Darling	(Appointed 22 November 2022)
Jade Harber (Treasurer)	(Appointed 22 November 2022)
Charlotte Renwick	(Appointed 22 November 2022)

#### Board of Trustees (Management Committee)

The directors of the company are also trustees of the charity for purposes of charity law. The appointment of the Trustees is set out in the Articles of Association, which requires there to be a minimum of 3 trustees. A range of methods are used to advertise trustee vacancies. Selected trustees are co-opted to the Board until the next AGM at which they are eligible for election. In addition to the honorary officers of Chair and Treasurer, the Board of Trustees also appoint the Company Secretary trustee. As with all staff and volunteers working for Mind In Brighton and Hove, all Trustees are checked with the Disclosure and Barring Service (DBS). The Board of Trustees includes people with experience in education, law, finance, public health, business and the charity sector.

## **MIND IN BRIGHTON AND HOVE**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023**

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#### **Trustee Induction and Training**

New trustees receive an induction pack including the governing document, trustee role description, key relevant policies and organisational information. A structured induction is provided over 2 sessions. Trustees are kept up to date through regular service and finance reports. Trustees are encouraged to attend learning & development and networking events organised by Mind and other external agencies.

#### **Organisational Structure and Decision Making**

The Trustees meet bi-monthly to determine policy and strategy, and to review and direct the charity's activities. The Finance and Business Development Sub Committee, comprising of Trustees and senior managers, meets bi-monthly alternating with Board meetings and makes recommendations to the Board on financial matters and fundraising plans and strategies. The day-to-day management of the charity is delegated to the Chief Executive Officer (CEO), who reports to the Trustees. In turn, the Director of Operations reports to the CEO.

#### **Risk Assessment**

The Board of Trustees have overall responsibility for risk management and Trustees review, analyse, assess and manage risks on an annual basis in accordance with the charity's Risk Strategy and Policy. An annual risk register is maintained, reviewed and updated quarterly. Trustees can therefore provide reasonable assurance that the major risks to which the charity is exposed have been reviewed and that plans are developed to mitigate those risks to an acceptable level in its day-to-day operations.

#### **Arrangements for Setting Pay and Remuneration of Key Management Personnel**

The key management personnel are the CEO, Director of Operations and Service Managers. The salaries for these posts are set and regularly reviewed by the Board, through benchmarking salaries for similar posts in comparable organisations. Salaries for key management personnel are also considered in relation to the salaries of other posts in the organisation.

#### **Relationship with Mind**

The charity is one of a number of independent local charitable associations that are affiliated to Mind (the National Association for Mental Health; registered charity 219830). As a separate charity in its own right, the Mind In Brighton and Hove accounts are not consolidated into the Mind accounts. Mind assists the charity by providing networking opportunities with other local Minds, information, small grants opportunities and sharing policy advice and good practice to build capacity and good quality services. In turn Mind in Brighton and Hove assists national Mind by providing information about people's experiences, services, funding and local mental health policy and themes. The charity is required to comply with the Mind Federation Agreement, including Mind brand guidelines and Mind's quality standards. Mind in Brighton and Hove was recently assessed by Mind against its quality standards and successfully re-achieved the Mind Quality Mark in August 2022. In the year the charity subscribed to the Mind block insurance policy.

# MIND IN BRIGHTON AND HOVE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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### Statement of trustees' responsibilities

The trustees, who are also the directors of Mind in Brighton and Hove for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

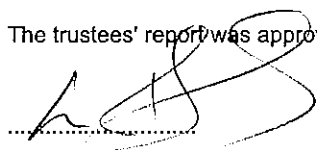
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures 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 charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Auditor

The decision on future auditor appointments will be taken to the forthcoming Annual General Meeting. This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities and with the special provisions of Part 15 of the Companies Act 2006 relating to small companies (section 419(3)).

The trustees' report was approved by the Board of Trustees.



Trustee

Date: 28/11/23

# MIND IN BRIGHTON AND HOVE

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF MIND IN BRIGHTON AND HOVE

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#### Opinion

We have audited the financial statements of Mind In Brighton and Hove (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, 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's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and 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 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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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.

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

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

# **MIND IN BRIGHTON AND HOVE**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF MIND IN BRIGHTON AND HOVE**

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### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 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 charitable company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

### **Identification and assessment of irregularities including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We designed procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures were capable of detecting irregularities, including fraud is detailed below:

- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including The Charities Act 2011;
- we obtained an understanding of the legal and regulatory framework applicable to the entity and how the entity is complying with that framework by making appropriate enquiries of management as well as considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;
- we made enquiries of those charged with governance and management concerning:
  - the risks of fraud;
  - instances of non-compliance with laws and regulations or knowledge of actual, suspected, or alleged fraud is documented during the period;
- we allocated an engagement team that we considered collectively had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

# **MIND IN BRIGHTON AND HOVE**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE TRUSTEES OF MIND IN BRIGHTON AND HOVE**

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#### **Audit response to risks of irregularities including fraud**

Based on the results of our risk assessment, our procedures included, but were not limited to:

- performing analytical procedures to identify any unusual or unexpected relationships.
- evaluating whether the selection and application of accounting policies by the entity that may be indicative of fraudulent financial reporting resulting from management's effort to manage earnings.
- assessing whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias.
- agreeing financial statement disclosures to underlying supporting documentation.
- reading the minutes of meetings of those charged with governance.
- reviewing the correspondence with relevant regulatory bodies.
- testing of journal entries to address the risk of fraud through management override.
- incorporating an element of unpredictability in the selection of the nature, timing, and extent of our audit procedures.

#### **Conclusions regarding the risk of irregularities including fraud**

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

We considered our audit was capable of detecting irregularities due to:

- the effectiveness of the entity's internal controls;
- the nature, timing and extent of audit procedures performed; and the absence of contradictory evidence.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

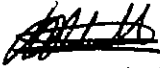
#### **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

## **MIND IN BRIGHTON AND HOVE**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF MIND IN BRIGHTON AND HOVE**

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Jordan Abbott BSc ACA (Senior Statutory Auditor)  
for and on behalf of Jones Avens Limited

07/12/23

Chartered Accountants  
Statutory Auditor

Piper House  
4 Dukes Court  
Bognor Road  
Chichester  
West Sussex  
PO19 8FX

Jones Avens Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.



# MIND IN BRIGHTON AND HOVE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Income from:</b>							
Donations and legacies	3	44,902	-	44,902	55,121	-	55,121
<b>Charitable activities</b>							
Advocacy Services	4	304,404	204,100	508,504	270,009	201,920	471,929
Wellbeing Services	4	39,777	429,892	469,669	89,667	376,650	466,317
Other trading activities	5	25,036	-	25,036	8,392	-	8,392
Investments	6	9,956	-	9,956	3,516	-	3,516
<b>Total income</b>		<b>424,075</b>	<b>633,992</b>	<b>1,058,067</b>	<b>426,705</b>	<b>578,570</b>	<b>1,005,275</b>
<b>Expenditure on:</b>							
Raising funds	7	1,150	-	1,150	-	-	-
<b>Charitable activities</b>							
Advocacy Services	8	216,235	218,884	435,119	253,142	224,511	477,653
Wellbeing Services	8	192,063	433,966	626,029	125,468	458,450	583,918
<b>Total charitable expenditure</b>		<b>408,298</b>	<b>652,850</b>	<b>1,061,148</b>	<b>378,610</b>	<b>682,961</b>	<b>1,061,571</b>
<b>Total expenditure</b>		<b>409,448</b>	<b>652,850</b>	<b>1,062,298</b>	<b>378,610</b>	<b>682,961</b>	<b>1,061,571</b>
Gross transfers between funds		-	-	-	2,235	(2,235)	-
<b>Net income/(expenditure) for the year/</b>							
<b>Net movement in funds</b>		<b>14,627</b>	<b>(18,858)</b>	<b>(4,231)</b>	<b>50,330</b>	<b>(106,626)</b>	<b>(56,296)</b>
Fund balances at 1 April 2022		1,150,175	169,604	1,319,779	1,099,845	276,230	1,376,075
<b>Fund balances at 31 March 2023</b>		<b>1,164,802</b>	<b>150,746</b>	<b>1,315,548</b>	<b>1,150,175</b>	<b>169,604</b>	<b>1,319,779</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# MIND IN BRIGHTON AND HOVE

## BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
<b>Current assets</b>					
Debtors	14	61,938		61,523	
Cash at bank and in hand		1,293,178		1,308,183	
		1,355,116		1,369,706	
<b>Creditors: amounts falling due within one year</b>	15	(39,568)		(49,927)	
Net current assets			1,315,548		1,319,779
<b>Income funds</b>					
Restricted funds	17		150,746		169,604
<u>Unrestricted funds</u>					
Designated funds	18	193,148		214,920	
General unrestricted funds		971,654		935,255	
			1,164,802		1,150,175
			1,315,548		1,319,779

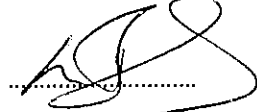
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 28/11/23



Trustee

Company registration number 03592375

# MIND IN BRIGHTON AND HOVE

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
<b>Cash flows from operating activities</b>					
Cash absorbed by operations	21		(24,961)		(99,250)
<b>Investing activities</b>					
Investment income received		9,956		3,516	
<b>Net cash generated from investing activities</b>			9,956		3,516
<b>Net cash used in financing activities</b>			-		-
<b>Net decrease in cash and cash equivalents</b>			(15,005)		(95,734)
Cash and cash equivalents at beginning of year			1,308,183		1,403,917
<b>Cash and cash equivalents at end of year</b>			1,293,178		1,308,183

# **MIND IN BRIGHTON AND HOVE**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

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### **1 Accounting policies**

#### **Charity information**

Mind In Brighton and Hove is a private company limited by guarantee incorporated in England and Wales. The registered office is 51 New England Street, Brighton, Brighton & Hove, BN1 4GQ.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### **1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# MIND IN BRIGHTON AND HOVE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	Straight line over length of lease
Fixtures and fittings	3 year straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

The charity operates a capitalisation policy where items in excess of £1,000 are capitalised and written off as above.

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.8 Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial Instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# MIND IN BRIGHTON AND HOVE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies

(Continued)

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

##### **Key sources of estimation uncertainty**

##### **Useful life of tangible fixed assets**

The useful lives of assets are determined by management at the time the asset is acquired and reviewed for appropriateness. The lives are based upon historical experience with similar assets as well as anticipation of future events, which may impact their life.

# MIND IN BRIGHTON AND HOVE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	44,888	45,121
Legacies receivable	14	10,000
	<u>44,902</u>	<u>55,121</u>

# MIND IN BRIGHTON AND HOVE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 4 Charitable activities

	Advocacy Services 2023 £	Wellbeing Services 2023 £	Total 2023 £	Advocacy Services 2022 £	Wellbeing Services 2022 £	Total 2022 £
Grants and contracts	508,504	469,669	978,173	471,929	466,317	938,246
<b>Analysis by fund</b>						
Unrestricted funds	304,404	39,777	344,181	270,009	89,667	359,676
Restricted funds	204,100	429,892	633,992	201,920	376,650	578,570
	508,504	469,669	978,173	471,929	466,317	938,246
<b>Grants and contracts</b>						
Brighton & Hove City Council - B&H Substance Misuse	-	-	-	-	24,773	24,773
Brighton & Hove CCG - Employment Advice	-	247,000	247,000	-	239,000	239,000
West Sussex CCG - Pathfinder Services	304,404	38,536	342,940	270,009	64,894	334,903
Department of Work and Pensions - Access to Work	2,180	1,241	3,421	-	3,059	3,059
POhWER - B&H Advocacy Hub	201,920	-	201,920	201,920	-	201,920
Southdown Housing Association - Lighthouse Community Roots	-	41,848	41,848	-	40,735	40,735
Mind in Bexley - Orbit Breathing Spaces	-	-	-	-	18,191	18,191
Orbit Group Ltd - Breathing Spaces Sussex	-	28,404	28,404	-	6,763	6,763
East Sussex County Council - Men's Mental Health	-	72,940	72,940	-	68,902	68,902
Wellbeing in East Sussex LMGF	-	39,700	39,700	-	-	-
Other	-	-	-	-	-	-
	508,504	469,669	978,173	471,929	466,317	938,246



# MIND IN BRIGHTON AND HOVE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Fundraising events	4,856	2,290
Training and consultancy	20,180	6,102
Other trading activities	25,036	8,392

### 6 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	9,956	3,516

### 7 Raising funds

	Unrestricted funds	Total
	2023	2022
	£	£
Fundraising and publicity	1,150	-
Other fundraising costs	1,150	-

# MIND IN BRIGHTON AND HOVE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 8 Charitable activities

	Advocacy Services 2023 £	Wellbeing Services 2023 £	Total 2023 £	Advocacy Services 2022 £	Wellbeing Services 2022 £	Total 2022 £
Staff costs	380,457	506,205	886,662	395,205	488,692	883,897
Other direct costs	15,312	28,877	44,189	19,893	24,599	44,492
Payment to partners	-	13,833	13,833	4,630	5,725	10,355
	<u>395,769</u>	<u>548,915</u>	<u>944,684</u>	<u>419,728</u>	<u>519,016</u>	<u>938,744</u>
Share of support costs (see note 10)	33,757	77,114	110,871	52,486	64,902	117,388
Share of governance costs (see note 10)	5,593	-	5,593	5,439	-	5,439
	<u>435,119</u>	<u>626,029</u>	<u>1,061,148</u>	<u>477,653</u>	<u>583,918</u>	<u>1,061,571</u>
<b>Analysis by fund</b>						
Unrestricted funds	216,235	192,063	408,298	253,142	125,468	378,610
Restricted funds	218,884	433,966	652,850	224,511	458,450	682,961
	<u>435,119</u>	<u>626,029</u>	<u>1,061,148</u>	<u>477,653</u>	<u>583,918</u>	<u>1,061,571</u>

### 9 Description of charitable activities

#### Advocacy Services

To provide individuals with information on services and treatment, space to review and discuss their options and support to self advocate.

#### Wellbeing Services

To provide advice and information on local mental health and wellbeing services, mental health conditions and treatment options, along with a wide range of other mental health related issues.

# MIND IN BRIGHTON AND HOVE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 10 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Indirect costs	110,871	-	110,871	117,388	-	117,388
Audit fees	-	4,080	4,080	-	3,900	3,900
Accountancy	-	1,500	1,500	-	1,500	1,500
Governance costs	-	13	13	-	39	39
	<u>110,871</u>	<u>5,593</u>	<u>116,464</u>	<u>117,388</u>	<u>5,439</u>	<u>122,827</u>
Analysed between						
Charitable activities	<u>110,871</u>	<u>5,593</u>	<u>116,464</u>	<u>117,388</u>	<u>5,439</u>	<u>122,827</u>

Governance costs includes payments to the auditors of £4,080 (2022- £3,900) for audit fees.

### 11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 12 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	<u>37</u>	<u>37</u>
<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	796,457	794,952
Social security costs	63,258	61,350
Other pension costs	26,947	27,595
	<u>886,662</u>	<u>883,897</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

2023 Number	2022 Number
<u>1</u>	<u>1</u>

# MIND IN BRIGHTON AND HOVE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 13 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

#### 14 Debtors

	2023	2022
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	18,697	47,569
Other debtors	-	10,000
Accrued income	28,123	-
Prepayments	15,118	3,954
	<u>61,938</u>	<u>61,523</u>

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

	Notes	2023	2022
		£	£
Other taxation and social security		15,145	15,833
Government grants	16	-	17,865
Trade creditors		6,480	3,222
Other creditors		4,951	-
Accruals and deferred income		12,992	13,007
		<u>39,568</u>	<u>49,927</u>

#### 16 Government grants

Deferred income is included in the financial statements as follows:

	2023	2022
	£	£
Deferred income is included within:		
Current liabilities	-	17,865
	<u>-</u>	<u>17,865</u>
Movements in the year:		
Deferred income at 1 April 2022	17,865	-
Released from previous periods	(17,865)	-
Resources deferred in the year	-	17,865
	<u>-</u>	<u>17,865</u>
Deferred income at 31 March 2023	-	17,865

# MIND IN BRIGHTON AND HOVE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 17 Restricted funds

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

	Balance at 1 April 2021 £	Movement in funds		Transfers	Balance at 1 April 2022 £	Movement in funds		Incoming resources £	Resources expended £	Balance at 31 March 2023 £
		Incoming resources £	Resources expended £	£		Incoming resources £	Resources expended £			
Brighton & Hove IMHA	22,579	-	-	(22,579)	-	-	-	-	-	-
Brighton & Hove Specialist Advocacy	3,542	-	-	(3,542)	-	-	-	-	-	-
B&H Mental Health Advice and Information	12,815	-	(12,815)	-	-	-	-	-	-	-
Lighthouse Recovery Project	19,585	-	-	(19,585)	-	-	-	-	-	-
East Sussex Development	12,674	-	-	-	12,674	-	(6,318)	-	-	6,356
Brighton & Hove Mental Health Engagement	7,792	-	(7,792)	-	-	-	-	-	-	-
DWP - Employment Advice	93,201	-	(11,718)	-	81,483	247,000	(276,110)	-	-	52,373
B&H Advocacy Hub	52,479	-	(22,590)	-	29,889	204,100	(218,884)	-	-	15,105
East Sussex - Get Set To Go	3,743	-	-	-	3,743	-	-	-	-	3,743
Pace Setter (Practice Hope) Project	5,398	-	-	-	5,398	-	-	-	-	5,398
Lighthouse Community Roots Project	7,133	1,814	-	-	8,947	41,848	(42,706)	-	-	8,089
Brighton & Hove Mental Health Advice Service	31,957	-	(75,428)	43,471	-	-	-	-	-	-
East Sussex - Orbit	3,332	7,673	-	-	11,005	28,404	(21,355)	-	-	18,054
East Sussex CC - Men's Mental Health	-	16,465	-	-	16,465	72,940	(62,405)	-	-	27,000
Wellbeing in East Sussex LMGF	-	-	-	-	-	39,700	(25,072)	-	-	14,628
	276,230	25,952	(130,343)	(2,235)	169,604	633,992	(652,850)			150,746

# MIND IN BRIGHTON AND HOVE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

17 Restricted funds	(Continued)
(a) Brighton and Hove IMHA Statutory advocacy service for people in B&H detained under the Mental Health Act. Funded by B&H CCG. Contract ended 30 June 2019.	
(b) Brighton and Hove Specialist Advocacy Advocacy services supporting adults in B&H using or seeking to use Adult Social Care and Health Independent Advocacy under the Care Act. Funded by B&H CCG. Contract ended 30 June 2019.	
(c) & (l) B&H Mental Health Advice and Information Provides advice and information on a range of local mental health and wellbeing services, mental health conditions and treatment options along with self-help and wellbeing support and resources. We transitioned our delivery to a new Mental Health Advice Service from September 2020 (which included funding from the Coronavirus Mental Health Response Fund received via national Mind). We have supported this service through investment of reserves since 2021 - see note 18 (e).	
(d) Lighthouse Recovery Project A partnership with Sussex Oakleaf and Sussex Partnership NHS Foundation Trust providing therapeutic interventions for people with a personality disorder in B&H. Funded by CCG through Sussex Oakleaf as lead provider. Contract ended 30 September 2019.	
(e) East Sussex Development Funding from East Sussex Mind Shops Profit Share to invest in the development of Mind Services In East Sussex. This arrangement ended on 31 March 2021.	
(f) Brighton & Hove Mental Health Engagement Delivery of citywide engagement activity in B&H that enabled mental health service users to evidence and articulate their needs and ambitions and support co-ordinated solutions. We partnered with YMCA Downlink to expand our capacity to reach young people aged 16 to 25. Contract ended 31 March 2020.	
(g) DWP – B&H Employment Advice Employment advice includes support with job retention and securing employment, volunteering and learning opportunities for people accessing support through Talking Therapies. A pilot project run jointly by DWP and DHSC and delivered as part of the Brighton and Hove Wellbeing Service.	
(h) B&H Advocacy Hub – Sussex Advocacy Partnership Community Advocacy, IMHA and statutory advocacy services for people in Brighton and Hove. This is a partnership with POHWER, MindOut, Speak Out, SIS and Impact Initiatives which started on 1 July 2019. Funded by B&H CC and B&H CCG through POHWER as lead partner.	
(i) East Sussex - Get Set to Go A national Mind initiative with funding from Sport England and the National Football League supporting individuals in Hastings to access physical activity opportunities. Contract ended 31 October 2020.	

# MIND IN BRIGHTON AND HOVE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 17 Restricted funds

(Continued)

- (j) Pace Setter/Practice Hope  
A Primary Care Quality Improvement project in Brighton and Hove, supporting GPs to improve how they support young people with thoughts of suicide and self-harm. Contract ended 30 September 2020.
- (k) Lighthouse Community Roots  
A partnership with Southdown and Sussex Partnership NHS Foundation Trust providing therapeutic interventions for people with a personality disorder diagnosis in B&H. Delivered as part of the B&H Community Roots partnership and funded by B&H CCG through Southdown as lead partner. Contract started 1 October 2019.
- (l) Brighton and Hove Mental Health Advice Service  
see c) above
- (m1) East Sussex Orbit Local Mind partnership  
A partnership with a number of Local Minds around the country, provided wellbeing support to tenants of Orbit Housing in Hastings and surrounding areas. Funded by Orbit through Mind in Bexley as lead provider. Contract ended 28 February 2022.
- (m2) Orbit Breathing Space – Sussex  
Providing wellbeing support to Orbit tenants and local people across East Sussex, B&H and West Sussex. Funded by Orbit, the contract started 1 March 2022.
- (n1) East Sussex Men's Mental Health Community Development  
Engages with communities and individuals to empower men in the target age group who are experiencing or at risk of mental health problems or suicide. Funded by East Sussex County Council, contract started 1 April 2021.
- (n2) East Sussex Men's Training and Skills  
Provides training, workshops and resources to enable participants to develop skills to support men's mental health, to be alert to signs of suicide and connect people to appropriate support. Funded by East Sussex County Council, contract started January 2023.
- (o) Wellbeing in East Sussex  
Mental health promotion and wellbeing support in East Sussex, providing a range of activities and events to promote the emotional wellbeing and mental health of local communities and individuals. Funded via a donation from Riverstone until 31 March 2022 (see note 18) and since funded through a Local Mind Grant.

# MIND IN BRIGHTON AND HOVE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2021 £	Resources expended £	Transfers £	Balance at 1 April 2022 £	Movement in funds			Transfers £	Balance at 31 March 2023 £
					Incoming resources £	Resources expended £			
Designated Riverstone Donation	38,422	38,422	-	-	-	-	-	-	-
Designated Legacy	116,832	3,870	(43,471)	69,491	-	(69,491)	-	-	-
Brighton & Hove Risk Pool	34,724	-	-	34,724	-	-	-	-	34,724
Designated B&H Advocacy	-	-	26,121	26,121	-	-	-	-	26,121
Designated B&H Advice Service	-	-	-	-	1,242	(18,939)	150,000	150,000	132,303
	189,978	42,292	(17,350)	130,336	1,242	(88,430)	150,000	150,000	193,148

(a) Donation from Riverstone designated to fund the Wellbeing in East Sussex project until 31 March 2022. See note 17 (o).

(b) Legacy – the remainder of a legacy received in October 2019 to continue our B&H Mental Health Advice Service and for investment in our website and digital development. See note 17 (c).

(c) B&H Wellbeing Service end of contract shared risk pool

(d) Balances from B&H advocacy contracts which ended in June 2019 (note 17 (a) & (b)) to continue and maintain capacity in B&H advocacy in the event of the current contract being extended. See note 17 (h).

(e) Investment from reserves - to maintain capacity and continue our B&H Mental Health Advice Service. See note 17 (c).



# MIND IN BRIGHTON AND HOVE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 19 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Current assets/(liabilities)	1,164,802	150,746	1,315,548	1,150,175	169,604	1,319,779
	<u>1,164,802</u>	<u>150,746</u>	<u>1,315,548</u>	<u>1,150,175</u>	<u>169,604</u>	<u>1,319,779</u>

### 20 Related party transactions

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023 £	2022 £
Aggregate compensation	<u>230,624</u>	<u>242,146</u>

The charity's key management personnel comprises of the Chief Executive Officer, Director of Operations and 4 Service Managers.

### 21 Cash generated from operations

	2023 £	2022 £
Deficit for the year	(4,231)	(56,296)
Adjustments for:		
Investment income recognised in statement of financial activities	(9,956)	(3,516)
Movements in working capital:		
(Increase) in debtors	(415)	(42,003)
Increase/(decrease) in creditors	7,506	(15,300)
(Decrease)/increase in deferred income	(17,865)	17,865
<b>Cash absorbed by operations</b>	<u>(24,961)</u>	<u>(99,250)</u>

### 22 Analysis of changes in net funds

The charity had no debt during the year.

## Document Activity Report

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