

**REGISTERED COMPANY NUMBER: 04004120 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1082017**

Audited Financial Statements  
for the year ended  
31 March 2021

for

Sandwell African Caribbean Mental Health  
Foundation

Nicklin Audit Limited  
Chartered Accountants  
Statutory Auditors  
Church Court  
Stourbridge Road  
Halesowen  
West Midlands  
B63 3TT

Sandwell African Caribbean Mental Health  
Foundation

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for the year ended 31 March 2021

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

Sandwell African Caribbean Mental Health Foundation is a charitable Company limited by guarantee.

Its objects are to understand and afford help and support to African Caribbean adults with mental illness who inhabit the Borough of Sandwell and its surrounding districts.

The aim is to provide support for those suffering from mental illness in particular but not exclusively through the provision of facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants and the provision of education for the said inhabitants.

In planning the activities for the year, the Charity Commission's guidance on public benefit was kept in mind at the trustee meetings.

### **Significant activities**

#### **Main Achievements in the Year incorporating the Chief Officer's Report**

The year commenced with the Nation's first lockdown as the pandemic swooped over the country. Amidst the panic and nervousness about this unseen and unknown threat against our lives the Health & Social Care charity sector were deemed as Keyworkers and as such we were obligated to work out how we would maintain our service delivery to the communities we serve.

The team at this point unaware of the impact the pandemic was going to have upon people from a Black African and Caribbean descent. New protocols were agreed and implemented and by the middle of April SACMHF were able to present a revised service offer which included a myriad of digital offerings alongside some face-to-face work which couldn't be avoided. It has to be said that the team worked through the first, second and third lockdowns with courage executing their due diligence as they continued to work with increased risk to themselves and their families without complaint or favour. I commend all of our team members for their fastidious approach to their work in the face of fear and uncertainty.

George Floyd murder triggered worldwide protests about racial injustice. Sandwell African & Caribbean. Workers Group was launched in July and founded by Cllr Jackie Taylor. The aim of this network is to :

- 1.To support the sustainability of Black African and Caribbean led community organisations delivering Health & Social Care services.
- 2 .To be a voice for the community and within local, regional and national decision making groups.
3. To work jointly to deliver community health & wellbeing services and research .
4. To support local Black led churches to aid the spiritual health of the Black African and Caribbean community .

Our changed year meant that one had to accept that key calendar milestones would not take place due to the covid-19 restrictions. One of these such milestones was the annual strategic planning day. Although with the increase in the use of digital platforms to host and deliver events the organization took a decision to hold this in abeyance until it could be held face to face in an external venue. SACMHF took the view that after a long period of digital communication it would benefit the staff's creativity to participate in the usual way in a shared physical space. The event has been planned to take place in September and October 2021 and will be spread over two days. The first day will focus on organisational development and day two will focus on the introduction and development of our Theory of Change . So watch this space to find out how the event panned out. Despite the pandemic certain of our quality objectives and strategic developments were achieved and these are where I shall now turn.

## **OBJECTIVES AND ACTIVITIES**

### **Welcome to Our New Chair**

A very warm welcome to new Board Member and Chair Bishop Donald Williams. I first met Donald at Oakwood Prison whilst out promoting what was then one of our new services, Building Futures which seeks to support ex-offenders with mental health issues or those who are at risk of developing mental ill health. Donald was the Head of Chaplaincy across the West Midland regions prisons. Since then, Donald had become a strong ally and committed himself to working with our organisation. A year or so later he decided to take up the reigns and become our Chair.

### **Thanks and Tributes**

Working through the pandemic has reinforced how I feel about the diligent, committed and at times selfless attitude of the people who work in the third sector. Although we have managed risks to our staff our protocols no matter how robust cannot eradicate all risk to staff and I want to take this opportunity to say 'Thank You' to our team for working through what has been a challenging and anxious period in our lives. We can finally see the light at the end of the tunnel and hopefully if we continue to support each other we will emerge stronger and ready to move forward with our plans to sustain the organisation and to widen our reach.



## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

#### **Quality Management System**

A virtual two-day audit was carried out by ISOQAR in June 2020. The audit was conducted virtually due to the constraints of the pandemic. The outcome was a positive one where no major or minor non-conformities were identified. Similarly the internal audit which is carried out identified no breaches of our quality standard. This achievement was down to the diligence of our team who have worked throughout the pandemic and continue to do so as keyworkers without complaint. I salute each and every one of them.

#### **Service Level Outputs**

Our Response to the Impact of the Pandemic will be outlined in more detail later in this annual report. However, it is important to note that we like many other charities up and down the nation rose to the challenges presented by Covid-19 and sought to secure additional funds to implement new services to support the increasing needs of the people who use our services and the wider community. With that in mind we were supported by the National Lottery Community Fund.

1. Digital Inclusion was prioritised, and we adapted a project which was halted due to the pandemic, and we launched our Tech Connect programme which involved teaching individuals new skills to help them to navigate technology better and to enable them to connect with services, friends and family virtually. Tablets on loan are also a feature. The consortia that we are a part of Communities in Sync (CIS) supported this endeavour by supplying an additional tablet to facilitate the project having a wider reach.

2. Emotional resilience is an area that has been testing for many of us during the pandemic and especially for those with lived experience of mental health issues. We responded to increasing levels of anxiety and exacerbated negative symptoms of mental health problems by implementing a virtual counselling service.

3. Loneliness was also a major impact of the pandemic and this growing need to maintain links with other people led us to be part of the delivery of a helpline. This is being delivered in partnership with African Caribbean Community Initiative in Wolverhampton and Tamarind Centre in Coventry. This project was the idea of Catalyst 4 Change who are the Lead Organisation for the project.

#### **A Snapshot of the Outcomes Achieved by People with Lived Experience and Carers**

Our approach to working with people with lived experience is culturally sensitive, holistic and recovery focused. I have highlighted below some of the beneficiary outcomes achieved during the year. Given that the year has been a challenge in terms of accessing support services our team worked more flexibly to enable a continuation of our service offer in line with Covid-19 guidance. It is important that we take the time to remember the last 12 months commenced with increased anxiety about the disproportionate impact of Covid-19 on the Black community. We are proud of the people who we work with and their achievements despite the barriers

### **Training & Employment**

#### **Outcome - Employment retention, stable mental health and improved family relationships**

A young man was supported to retain his employment, having suffered the loss of a friend and Uncle to whom he was very close. He was supported through the grieving process, which helped the young man to retain his employment, which has ultimately resulted in a promotion at work where he is responsible for training new staff. Also, he has developed his relationship with his son who is now able to reside with him overnight on a regular basis.

#### **Outcome - Stable mental health and take up of University degree**

A young lady with complex needs who has acted on suicidal ideation on more than one occasion has accepted support and has successfully managed her mental health and is stable and thriving. This young lady has now enrolled on to complete Mental Health Nursing at Wolverhampton University.

#### **Outcome - Increased Emotional Resilience & Assertiveness**

This individual is accessing external Peer to Peer support group online and learning sign Language after having experienced social phobia and anxiety.

#### **Outcome - Accessing Further Education with Better Pathways**

A very withdrawn individual, with low self-esteem has been supported to access a bespoke training programme.

### **Housing Support**

#### **Outcome - improved emotional resilience, increased soft skills and new relationships**



At first this individual was very subdued, and he would not make eye contact. He was very withdrawn and coming to end of a supported housing tenancy. He was supported to access independent living, where this young man secured the tenancy on a new flat. We supported him to maintain his tenancy while he accessed the outreach service, and he is now embarking on a training course which has improved his self-confidence which led to increased social contacts.

#### **Outcome - Access to Supported Living & Medication compliant**

This gentleman was referred to SACMHF during the middle of 2020 as he was experiencing difficulties with his accommodation after the loss of mother and the sale of the family home. His compliance with his medication waned due to increased anxiety and grief.

This individual was supported to access Supported Living accommodation with Care Package. Following a medication review his clinical team supported his transition back to medication compliance and he is now doing well and settled into new accommodation.

#### **Improved Mental health and Emotional Resilience**

##### **Outcome - Improved emotional resilience**

Having suffered the loss of his wife this gentleman became withdrawn and isolated, not dealing with grief and neglecting himself. Following discharge from hospital he accessed counselling and has made some significant improvements and he has reported that emotionally he feels like he is able to get up in the morning resulting in him becoming more emotionally resilient.

##### **Outcome - Increased emotional resilience**

This gentleman has been working on building up his emotional resilience and becoming more independent. During recent weeks he has been engaging in one to one counselling sessions. This is something that he would not have participated in five months ago without his partner being involved.

#### **Leadership in the Carers Support Group**

##### **Outcome - Leadership skills**

Over the past six months one of the Carers has shown she has the ability to convey her ideas and feelings within Carers group, since she had her stroke, she has lacked confidence. The user Led sessions have enabled Lorraine to build on her confidence and she has demonstrated her ability to lead a Carers Group session on her own, which is a massive step for Lorraine and shows significant improvement in her personal development.

#### **Digital Inclusion**

##### **Outcome - Skills development**

Over the past three months an individual has built up her confidence as she has dyslexia and struggles when using technological devices. She has had some problems accessing weekly Carers zoom sessions via the tablet she has on loan, but with encouragement and guidance has shown great effort to attend Carers group sessions on a weekly basis via her mobile phone and can now access the group sessions without support. This has been a huge achievement for Juliet and shows how her confidence has grown since attending the Carers group.

#### **Fundraising activities**

##### **Funding & Sustainability**

In order to support the sustainability of the organisation additional key roles were identified. The next task was to secure the appropriate funding to support this endeavour. Following submission of a funding application to the Oak Foundation two new posts; Communications & Campaigns Officer and a Business Development & Fundraising Manager were advertised. During the period the Communications Officer post attracted a variety of candidates and we finally agreed upon Suzanne Huynh who already has added a new dimension to the organisation's social media profile and has elevated our marketing and marketing materials.

A connection was made with Dr Amanda Brickstock and Dr Paul Fisher who at the time were Junior Doctors at Heartlands hospital in Birmingham. Both Doctors reached out to us following the death of George Floyd. Given the pressure they were under working on the frontline they found the time to raise funds for us from the proceeds of a bake sale at the hospital. Have a look at the delicious bakes they sold on our website [www.sacmhf.co.uk](http://www.sacmhf.co.uk) :

We thank them for what they have done for us at a time when they found themselves working under the most intense pressure and increasing concern for their own safety. Their selfless efforts have served to support additional counselling sessions for the people who use our services. We now have a relationship with Drs Brickstock and Fisher, and they have pledged to get involved in working more closely with us in the future.

## **FINANCIAL REVIEW**

### **Financial position**

#### **Financial summary for the year**

Higher income and increased services resulted in an improved surplus needed to fulfil the goal of reaching the company's reserve policy of a minimum level of £100,000 designated/unrestricted reserves for meeting working capital and covering gaps in changes in funding streams

The gross income for the year was £413,723 (£264,330 in 2020)

The expenditure increased to £263,364 (£241,211 in 2020)

This gave a Surplus of £150,359 (surplus of £23,119 in 2020)

Unrestricted reserves £120,946 (£34,555 in 2020)

Restricted reserves £83,138 (£19,170 in 2020)

#### **Reserves policy**

The directors consider that an appropriate level of reserves is £100,000 which is equivalent to approximately 4 months charitable activity to cover shortfalls in funding flows. This is our current goal, and it is considered achievable when statutory and on-going annual service agreements are in place.

## **FUTURE PLANS**

### **Partnerships**

Sandwell Healthwatch have reached out to us, and much work has been completed with the people who use our services who participated in research on digital inclusion. More work is planned to go into the next financial year on Black and ethnic communities experience of using mental health services.

Similarly, the people who use our services contributed to research undertaken by West Bromwich African Caribbean Resource Centre (WBACRC). The research features the voices of those from the Black community and their experience of the pandemic.

**MP Nicola Roberts** is the MP for West Bromwich East, and she came to visit us during a busy time for her and her office. Since then, Nicola spoke about the work that we do in the Houses of Commons and in particular our contribution during the pandemic. The video of Nicola's exchange with Matt Hancock about our work delivered from the Kuumba centre can be seen in a video on our website [www.sacmhf.co.uk](http://www.sacmhf.co.uk) By the way I am still waiting to hear from the former Health Secretary!!

Through our membership of CIS, we are part of the Governments Kickstart Programme to employ young people on 6-month work placements. We will be advertising two vacancies and we look forward to welcoming the young people to our team. It is our intention to continue one of the posts, all being well.

Our relationship with the **Race Equality Foundation (REF)** has gone from strength to strength over many years now. REF asked us to lead the mental health strand as part of their Health Equity Collaborative Project which will develop evidence led collaborations encouraging a wider public narrative across seven areas. REF have planned for the health collaboratives to engage with policy makers, practitioners, and people with lived experience to formulate solutions that ensure racial inequity and health inequalities are addressed in the wider Covid-19 recovery plan.

SACMHF was invited by the **Runnymede Trust** to contribute to input into the call for evidence for the civil society perspective to the United Nations Committee on the Elimination of Racial Discrimination (CERD). Our evidence and that from other civil society organisations has been the main source for the report Runnymede have drafted.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

### **Charity constitution**

Sandwell African Caribbean Mental Health Foundation (SACMHF) was founded as a community-based Black led organisation in 1994. SACMHF was constituted as a company in May 2000 and registered as a Charity in August 2000.

### **Recruitment and appointment of new trustees**

Directors are appointed at the AGM. They are selected from known relevant networks considering the balance of skills required in the directorate.



Sandwell African Caribbean Mental Health  
Foundation

Report of the Trustees  
for the year ended 31 March 2021

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

04004120 (England and Wales)

### **Registered Charity number**

1082017

### **Registered office**

Kuumba Centre  
Boulton Road  
West Bromwich  
West Midlands  
B70 6NW

### **Trustees**

M Wilson  
D Williams (appointed 10.8.20)  
G Brown  
E M Pujeh (appointed 9.6.22)  
R A McDonald (appointed 10.3.22)  
N Rodrigues (resigned 17.1.22)  
S Ward (resigned 14.7.20)  
G Williams (resigned 14.7.20)

### **Auditors**

Nicklin Audit Limited  
Chartered Accountants  
Statutory Auditors  
Church Court  
Stourbridge Road  
Halesowen  
West Midlands  
B63 3TT

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Sandwell African Caribbean Mental Health Foundation for the purposes of company law) are responsible for preparing the Report of the Trustees 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

### **AUDITORS**

The auditors, Nicklin Audit Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Sandwell African Caribbean Mental Health  
Foundation

Report of the Trustees  
for the year ended 31 March 2021

Approved by order of the board of trustees on 5, 9, 2022 and signed on its behalf by:

  
M Wilson - Trustee



Report of the Independent Auditors to the Trustees of  
Sandwell African Caribbean Mental Health  
Foundation

**Opinion**

We have audited the financial statements of Sandwell African Caribbean Mental Health (the 'charitable company') for the year ended March 2021 which comprise the Statement of Financial Activities, the Balance Sheet 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).

The prior year financial statements were not audited.

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 2021 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.

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

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

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; 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.

### **Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 145 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 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.

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

We identify and assess risks of material misstatement of the financial statements, whether due to fraud and error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we consider the following:

- the nature of the sector, control environment and business performance;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we have identified having reviewed the charitable company's procedures for complying with laws and regulations and whether they were aware of any instances of non-compliance. The key laws and regulations we considered in this context included the Companies Act 2006 and the Charities Act 2011.

As a result of these procedures we considered the opportunities that may exist within the organisation for fraud resulting in material misstatement in the financial statements. We considered that any such opportunities are mitigated by the fact that the company is under the close control of its directors or trustees.

Our procedures to arrive at this conclusion included the following:

- reviewing balance sheet control accounts to ensure properly reconciled;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- enquiring with management concerning actual and potential litigation claims.

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 Trustees of  
Sandwell African Caribbean Mental Health  
Foundation

**Use of our report**

This report is made solely to the charitable company'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 charitable company's trustees 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

for and on behalf of Nicklin Audit Limited  
Chartered Accountants  
Statutory Auditors  
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
Church Court  
Stourbridge Road  
Halesowen  
West Midlands  
B63 3TT

Date: 5, 9, 2022

Sandwell African Caribbean Mental Health  
Foundation

Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the year ended 31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		270,871	142,852	413,723	264,316
Investment income	2	-	-	-	14
<b>Total</b>		<u>270,871</u>	<u>142,852</u>	<u>413,723</u>	<u>264,330</u>
<b>EXPENDITURE ON</b>					
Raising funds		-	-	-	7,796
<b>Charitable activities</b>	3				
Staff Costs		109,291	70,811	180,102	159,801
Support costs		75,189	8,073	83,262	73,614
<b>Total</b>		<u>184,480</u>	<u>78,884</u>	<u>263,364</u>	<u>241,211</u>
<b>NET INCOME</b>		<u>86,391</u>	<u>63,968</u>	<u>150,359</u>	<u>23,119</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		34,555	19,170	53,725	30,606
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>120,946</u></u>	<u><u>83,138</u></u>	<u><u>204,084</u></u>	<u><u>53,725</u></u>

Sandwell African Caribbean Mental Health  
Foundation

Balance Sheet  
31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	1,518	-	1,518	2,420
<b>CURRENT ASSETS</b>					
Debtors	12	2,792	-	2,792	841
Cash at bank and in hand		126,569	103,138	229,707	145,647
		129,361	103,138	232,499	146,488
<b>CREDITORS</b>					
Amounts falling due within one year	13	(9,933)	(20,000)	(29,933)	(95,183)
<b>NET CURRENT ASSETS</b>		119,428	83,138	202,566	51,305
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		120,946	83,138	204,084	53,725
<b>NET ASSETS</b>		120,946	83,138	204,084	53,725
<b>FUNDS</b>	14				
Unrestricted funds:					
General fund				120,946	34,555
Restricted funds:					
Restricted				83,138	19,170
<b>TOTAL FUNDS</b>				204,084	53,725

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

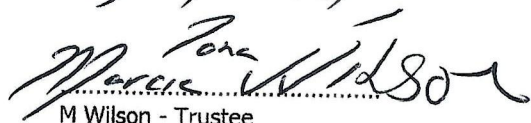
- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

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

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

05,09,2022,

  
M Wilson - Trustee

The notes form part of these financial statements



## 1. ACCOUNTING POLICIES

### Basis of preparing the financial statements

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.

### Income

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

### 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.

### Tangible fixed assets

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

Fixtures and fittings - 20% on reducing balance

### Taxation

The charity is exempt from corporation tax on its charitable activities.

### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives 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.

## 2. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	-	14
	<u>-</u>	<u>14</u>

## 3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 4) £	Totals £
Staff Costs	180,102	-	180,102
Support costs	-	83,262	83,262
	<u>180,102</u>	<u>83,262</u>	<u>263,364</u>

Notes to the Financial Statements - continued  
for the year ended 31 March 2021

**4. SUPPORT COSTS**

	Other £	Governance costs £	Totals £
Support costs	80,949	2,313	83,262

Support costs, included in the above, are as follows:

**Other**

	2021 Support costs £	2020 Total activities £
Rent and rates	9,707	-
Insurance	1,133	1,022
Light and heat	6,585	5,970
Telephone	9,785	3,024
Postage and stationery	2,209	2,375
Advertising	2,524	1,653
Sundries	595	1,736
Repairs	7,858	10,954
Travel and subsistence	540	2,257
Office costs	6,546	3,636
Training	218	4,506
Volunteer expenses	1,015	3,711
Computer and IT	14,525	13,699
Legal and professional	16,713	16,153
Depreciation of tangible and heritage assets	996	-
	<u>80,949</u>	<u>70,696</u>

**Governance costs**

	2021 Support costs £	2020 Total activities £
Accountancy and legal fees	2,313	2,313

**5. NET INCOME/(EXPENDITURE)**

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

	2021 £	2020 £
Depreciation - owned assets	996	605
Auditors remuneration	2,300	-
Independent examination	-	2,300

## 6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

## 7. STAFF COSTS

	2021 £	2020 £
Wages and salaries	180,102	159,801
	<u>180,102</u>	<u>159,801</u>

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

	2021	2020
Staff	9	7
	<u>9</u>	<u>7</u>

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

During the financial year total remuneration of £44,635 (2020: £42,414) was paid to key management personnel.

## 8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	3,935	260,381	264,316
Investment income	14	-	14
<b>Total</b>	<u>3,949</u>	<u>260,381</u>	<u>264,330</u>
<b>EXPENDITURE ON</b>			
Raising funds	-	7,796	7,796
<b>Charitable activities</b>			
Staff Costs	-	159,801	159,801
Support costs	-	73,614	73,614
<b>Total</b>	<u>-</u>	<u>241,211</u>	<u>241,211</u>
<b>NET INCOME</b>	<u>3,949</u>	<u>19,170</u>	<u>23,119</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	30,606	-	30,606
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>34,555</u>	<u>19,170</u>	<u>53,725</u>

Notes to the Financial Statements - continued  
for the year ended 31 March 2021

## 9. PRIOR YEAR ADJUSTMENT

Within the 2021 unrestricted funds income is £62,889 relating to a prior year reclassification.

This relates to income received from Sandwell MBC in previous years and that had been carried forward in grants received, but never released to the income received in the year received.

If released in the year to 31st March 2020 then the surplus for the year would have been £86,008 rather than £23,119 and the carried forward funds would have been £116,614 rather than £53,726.

The surplus for the year ended 31st March 2021 would then be reduced to £44,803 from £107,692. Overall the funds carried forward at 31st March 2021 would be the same.

## 10. DONATIONS

	Unrestricted Funds	Restricted Funds	Total Funds 2021
<b>Donations</b>			
General donations	-	-	-
<b>Grants</b>			
Sandwell MBC	135,460		135,460
Sandwell MBC IT	-	3,711	3,711
Sandwell MBC Prior year reclassification	62,889	-	62,889
National Lottery - building futures	-	58,332	58,332
Henry Smith	-	37,433	37,433
National Lottery - Covid 19 response	-	29,001	29,001
Grants C O B	-	14,375	14,375
Oak Foundation	64,000	-	64,000
Other income	1,272	-	1,272
Client income	7,250	-	7,250
	<u>270,871</u>	<u>142,852</u>	<u>412,723</u>
	Unrestricted Funds	Restricted Funds	Total Funds 2020
<b>Donations</b>			
General donations	1,696	-	1,696
<b>Grants</b>			
Sandwell MBC	135,460	-	135,460
Sandwell MBC - IT	-	3,303	3,303
National Lottery - building futures	-	52,884	52,884
Sandwell & West Bham CCG Contracts	-	43,205	43,205
IBCF	-	13,062	13,062
Henry Smith	-	12,467	12,467
Other income	1,219	-	1,219
Client income	1,020	-	1,020
	<u>139,395</u>	<u>124,921</u>	<u>264,316</u>



Notes to the Financial Statements - continued  
for the year ended 31 March 2021

**11. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
At 1 April 2020	37,281
Additions	94
At 31 March 2021	<u>37,375</u>
<b>DEPRECIATION</b>	
At 1 April 2020	34,861
Charge for year	996
At 31 March 2021	<u>35,857</u>
<b>NET BOOK VALUE</b>	
At 31 March 2021	<u>1,518</u>
At 31 March 2020	<u>2,420</u>

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Trade debtors	2,000	180
Prepayments	792	661
	<u>2,792</u>	<u>841</u>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Trade creditors	2,933	2,485
Social security and other taxes	3,731	3,227
Other creditors	969	1,045
Accrued expenses	2,300	2,660
Grants paid in advance	20,000	85,766
	<u>29,933</u>	<u>95,183</u>

Grants paid in advance represent the amounts of grants received which are deferred to future periods on the grounds that they are performance-related grants and the relevant services or outputs will not be delivered until future periods, or as a result of other restrictions imposed.

**14. MOVEMENT IN FUNDS**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	34,555	86,391	120,946
<b>Restricted funds</b>			
Restricted	19,170	63,968	83,138
<b>TOTAL FUNDS</b>	<u>53,725</u>	<u>150,359</u>	<u>204,084</u>



Notes to the Financial Statements - continued  
for the year ended 31 March 2021

#### 14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	270,871	(184,480)	86,391
<b>Restricted funds</b>			
Restricted	142,852	(78,884)	63,968
<b>TOTAL FUNDS</b>	<u>413,723</u>	<u>(263,364)</u>	<u>150,359</u>

#### Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	30,606	3,949	34,555
<b>Restricted funds</b>			
Restricted	-	19,170	19,170
<b>TOTAL FUNDS</b>	<u>30,606</u>	<u>23,119</u>	<u>53,725</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	3,949	-	3,949
<b>Restricted funds</b>			
Restricted	260,381	(241,211)	19,170
<b>TOTAL FUNDS</b>	<u>264,330</u>	<u>(241,211)</u>	<u>23,119</u>

Details regarding the above movements in relation to 2021 are as shown below:

	<u>Balance at 01.04.20</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfer</u>	<u>Balance at 31.03.21</u>
<b>General Fund:</b>	34,555	270,871	(184,480)	-	86,391
	<u>34,555</u>	<u>270,871</u>	<u>(184,480)</u>	-	<u>86,391</u>
<b>Restricted Funds:</b>					
Sandwell MBC IT	3,304	3,711	-	-	7,015
National Lottery - Building Futures	14,121	58,332	(32,607)	-	39,846