

MANCHESTER MIND

England & Wales · Charity number 1102058

Details

Other names	HARP, HEALTH ADVOCACY AND RESOURCE PROJECT
Status	Registered
Legal form	Charitable company
Company number	04738057
Registered	2004-02-11
Register	View on the Charity Commission register

Contact

Address	Victoria House 119 Princess Street Manchester M1 7AG
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Website	www.manchestermind.org

Activities

Objects: 3.1 TO RELIEVE AND SUPPORT PERSONS SUFFERING FROM MENTAL HEALTH PROBLEMS OR MENTAL DISTRESS TO PROMOTE POSITIVE MENTAL HEALTH AND GENERALLY TO IMPROVE THE MENTAL WELLBEING OF PEOPLE RESIDING IN MANCHESTER3.2 TO EDUCATE THE PUBLIC IN MATTERS RELATING TO MENTAL HEALTHH

Activities: The Charity works with people to alleviate the impact of poor mental health. To do this we provide: advice services, peer support, food related activities including an allotment. We provide training to adults and young people and a children and young people's service which offers advice, peer support and counselling. We work in partnership to improve our delivery

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, People With Disabilities, Other Defined Groups

Geography

- **Area of benefit:** MANCHESTER
- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,947,411	£3,103,487	£1,171,286	79
2024-03-31	£3,139,124	£3,036,065	£1,327,362	85
2023-03-31	£2,917,242	£2,730,011	£1,224,303	80
2022-03-31	£2,515,352	£2,247,156	£1,037,072	78
2021-03-31	£2,162,829	£2,107,866	£768,876	69

Trustees

Name	Role	Appointed
Andrew Hurst		2024-01-31
Carolyn Meehan		2026-03-11
Ella Catherine Jackson		2026-03-11
Flora Marie Gaskell Wilkinson		2026-03-11
Joanna Maria Stammers		2026-03-11
Markus du Plessis		2026-03-11
Matthew Scott Mann		2026-03-11
Matthew William Blakey		2026-03-11
Philippa Louise Pollard		2026-03-11
Rebecca Annalie Farrant		2026-03-11
Sahib Altaf Patel		2026-03-11
Simon Farr		2022-01-18
Zainab Hashmi		2024-01-31

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Accounts

Charity number 1102058

Company number 4738057



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Annual report and

Financial statements

For the year ended 31 March 2025

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Reference and administrative information

Charity number	1102058
Company number	4738057
Registered office	Zion Community Resource Centre, 339 Stretford Road, Manchester, M15 4ZY

Directors and trustees

The Directors, who are also the charity's trustees under charity law, were as follows:

Mrs Rachel Pearson (Chair)	
Ms E Bloomfield (Vice-Chair)	(retired 29.01.25)
Miss Rhian Williams-Cooke	(retired 29.01.25)
Ms Teresa Wilson	(retired 23.05.25)
Mr Simon Farr (Treasurer)	
Miss Lindsay Cassie	
Mr Andrew Hurst	
Mrs Chantelle Deane	(retired 4.10.24)
Mr Hamza Rana	(retired 18.09.24)
Miss Zainab Hashmi	
Miss Natalie Harris	(retired 12.03.25)

Principal staff

Ms E Simpson	Chief Executive Officer (CEO)
Ms Clare Abbott	Operations Director
Mrs Anna Benjumea	Finance Manager
Ms Kay Ward	People and Wellbeing Manager
Mr D Gratton	Office Manager

Auditors	Slade & Cooper Limited, 46-50 Oldham Street, Manchester M4 1LE
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Bankers	Co-operative Bank 3rd Floor, 1 Balloon Street Manchester M60 4EP
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Solicitors	Neil Myerson, The Cottages, Regent Road, Altrincham WA14 1RX
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Directors' report for the year ended 31 March 2025

The Board presents its annual report and the audited financial statements for the year ended 31 March 2025. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 2 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Structure, governance and management

Constitution

Manchester Mind is a charitable company limited by guarantee, incorporated on 17 April 2003 and registered as a charity on 11 February 2004. The charity is governed by its memorandum and articles of association, which outlines its objects and powers.

The charity was originally established as the Hulme Advocacy and Research Project (then Health Advocacy Research Project) under a written constitution in 1989. In 2011, the charity changed its name to Manchester Mind on becoming an affiliate member of the national Mind network.

In the event of the charity being wound up, members are required to contribute an amount of £1. As at 31 March 2025, the charity had 103 members.

The Board

The Board comprises a minimum of three Directors with no maximum. As at 31 March 2025 there were 6 Directors on the Board.

The Directors are responsible for decisions regarding strategic direction and policy formation. Day-to-day management of the charity's affairs is delegated to the Chief Executive Officer and management team including the Operations Director, Finance Manager, People and Wellbeing Manager, four service managers, a training manager and a fundraising manager who follow a scheme of delegation set out in the terms of reference. The trustees meet quarterly and delegate oversight to 4 sub-committees.

Sub-Committees

The Trustees have a system of Sub-Committees which enables greater oversight of finances, operations, governance strategy and risk and finally people and wellbeing.

There is also a Remuneration Committee made up of the Chair, Treasurer, one Trustee and the Chief Executive Officer. The Committee meets when required if a pay rise is to be discussed or a member of staff requests their salary be regraded. The Charity awarded a cost of living salary increase of 3% for the third year. The remuneration committee met once this year. If an inflationary increase is proposed this is initially reviewed as part of the budgeting process and overseen by the Finance-Sub-committee to assess affordability, with a recommendation made to the Trustees. Any request for a salary increase is investigated and benchmarked against other roles and a report is submitted to the Remuneration Committee for consideration.

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The sub-committees provide a forum for more detailed review and discussion of relevant issues drawing on the specific expertise of members. Each sub-committee has terms of reference, which sets out any delegated authorities as well as matters where the committee will make recommendations for the Board's approval. Each sub-group comprises of selected trustees and members of staff and senior managers. Each sub-group is provided with a report provided by staff, so that services, performance and finances can be reviewed and receive oversight.

This system strengthens our oversight and ensures that the trustees receive information from various parts of the charity.

All committees met quarterly. This year the remuneration committee met once.

Appointment of Directors

Directors are appointed by ordinary resolution or at the Annual General Meeting (AGM), subject to satisfactory references and an enhanced Disclosure and Barring Service check.

At the AGM, one third of Directors must retire from office but can be put forward for re-appointment.

Appointments to the roles of Chair, Vice Chair and Treasurer are by vote at the AGM.

We aim to recruit trustees from a diverse range of backgrounds with the skills and knowledge the Board needs. This includes young trustees, trustees from global majority communities and trustees with personal experience of mental health issues and who together can use their experiences to help the charity meet the needs of the people we are supporting. Seven new trustees attended their first board meeting in June 2025.

Directors' induction and training

On appointment, Directors receive an induction pack consisting of:

- Memorandum and articles of association
- Minutes of the last three Board meetings
- Trustee role description
- Code of conduct for trustees
- Strategic plan
- Business plan
- Latest annual report and group financial statements
- Information from the Charity Commission relevant to trustees

Each new trustee is appointed a buddy (an established trustee) to support during the initial period of induction.

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New directors are invited to meet staff and visit our projects to build their understanding of the charity. We also assign a mentor from the existing Board to provide additional one-to-one support.

Directors have an annual appraisal and are encouraged to attend appropriate external training.

There is a trustee away day usually held yearly.

There are also two additional board meetings a year in January and July which are specifically to review strategy and board development.

National Mind network

Manchester Mind is an independent charity, free to provide services in line with its objectives and the needs of service users.

Manchester Mind also enjoys the benefits of being affiliated to National Mind and is part of a network of 98 local minds, whilst remaining an independent charity. As part of our community partnership agreement we sign up to regular quality reviews against the Mind Quality Standards (MQM). We also align to the Mind brand guidelines which is beneficial to us having that recognisable brand to promote what we do.

Partnerships

Delivering services in partnership is important to us – it extends our reach and we are able to learn from others and share skills and strengths. In 2024/25 some of our partnerships ended during this period due to reduced funding but we also took part in developing new partnerships.

We worked with Greater Manchester Mental Health Trust in a number of ways: in the delivery of community services within the Community Mental Health Teams; in supporting people being discharged from Community Services and with PCN's in supporting the delivery of Improving Physical Health checks across the GMMH footprint. We also continued our partnership in Manchester Living Well – where we became the lead provider organisation for the VCSE contribution.

We continued to work with colleagues in local Greater Manchester Minds to deliver multi-faceted menopause support – mainly to women in work and within racialised communities. The funding for this partnership with successful outcomes ended in March 2025.

We have continued to work with 42nd Street, Mind in Salford and Self Help Services in the delivery of an Integrated Community Response Service to young people. Our role in this is provision of social welfare law and we heard that this element would be expanding in 2025/26.

With 42nd Street and a range of other providers to deliver M-Thrive – in particular delivering mental health support in schools and Manchester Mind delivered across 9 schools in Manchester.

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In December 2024 we embarked on an exciting new partnership with Gaddum (a longstanding VCSE organisation in Manchester). Together we will be delivering the Recovery in Community Service – to improve the discharge of people in beds both in area and out of area.

In August we were awarded funding (short-term) to deliver improved access to green social prescribing to racialised communities and to do this we partnered with Ethnic Health Forum and Safety4Sisters.

Thriving Families continued – a partnership with Manchester City Council, TLC and CGL.

We have built strong networks across Manchester in order to enable strong referral pathways so that it becomes easier for people to find help.

Objectives and activities

Purpose

Manchester Mind's purpose as set out in the memorandum and articles of association is:

To promote the preservation of mental health and to assist in relieving and rehabilitating persons suffering from mental disorder or conditions of emotional or mental distress requiring advice or treatment

To promote the study of and research into mental health disorder and emotional or mental distress, and to obtain and make records of and disseminate to the public the useful results of such research and to educate the public in matters relating to mental health

Strategic aims

We continued into our second year of our strategic plan:

Making it Easier for People to ask for help.

Our strategy was based on what people told us – that finding and accessing help was really difficult and could take a long time and therefore in the time it took mental health could deteriorate.

The main question we ask ourselves now is how is this making it easier for people to ask for help. Everyone is connected to our strategy.

The strategy is arranged around four clear pieces of work:

People – ensuring everyone who work and volunteers for us have everything they need in order to deliver their duties e.g. a safe place to work, supervision, training and development.

A Whole Person Approach – maintaining our commitment to developing trauma informed services which focus on a connected approach to our delivery

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Influence – being able to use our position to influence mental health strategies and services as well as supporting people with personal experience of mental health problems to also use their experience to influence developments.

Being Well Run – we are unable to do anything unless we are compliant with all our obligations and having enough money to deliver services.

These areas of work continued to provide the framework for what we would do during the year and we monitor our progress at quarterly board meetings and at the two strategic board meetings. The biggest action towards enabling our strategy was identifying a new home for the charity. We identified one and signed the lease in April 2025. The new space is in the centre of Manchester improving our accessibility and one which will enable developments and partnerships.

In terms of numbers:

In 2024/25 we had contact with over 12,903 people across all our services – this was an increase on the previous year of 17.3%. This is showing continuing increases in demand and additional services.

Number of services

We deliver our services under four service areas:

Advice

Community Services

Welcome and Access and

Children and Young People.

We also have a Fundraising Team and

Employer Training Team

All together we deliver 16 different services and 5 partnerships

Monitoring:

Ensuring that our trustees have full sight of the implementation of the strategy and compliance is important. In order to ensure this the CEO provides a report to each quarterly board meeting – a change to the format sees key risks being pulled out for trustees to be aware of. Reports are also presented to each of the sub-committees which provides more rounded views of the activities across the charity.

Senior Managers together with the support of the Operations Director provide quarterly detailed reports to present to operations sub group/finance sub-group/governance strategy and risk group and the people and wellbeing group.

Directors' report for the year ended 31 March 2025

A condition of our affiliation to National Mind is our compliance with the Mind Quality Mark audit process and this became due in January 2025. We passed the audit with only 11 corrective actions.

Delivering public benefit

We have given due consideration to the Charity Commission's guidance on the public benefit requirement under the Charities Act 2011 in determining the activities of the organisation.

We try to make our services accessible – indeed our strategy is about Making it Easier to Ask for Help and so we do not have stringent referral criteria unless specified by the particular funding body, for example some counselling is provided to young people only as this is a condition of the funding grant.

Identifiable benefits

We collect quantitative and qualitative information on the number and diversity of people accessing our services, and the resulting impact of our services. This has improved during this year and has given us valuable data on which to plan future services.

Achievements and performance

This year the number of people we have had contact with is 12,903 which has increased from 11,000. Our advice team generated over £2.4 million in additional income and reduced debt.

The vast majority of our work is carried out face to face but the ability to deliver remotely has been maintained to enable greater choice.

Other achievements;

Development of the Recovery in Community Team

Delivery of improving access to green social prescribing by racialised communities

Passing the MQM with note given to our delivery of effective services.

Volunteering

Volunteering remains an important aspect of our work – volunteering provides an important service to enable people to build skills and contribute and also is vital for the charity to extend our reach but also inform service design and delivery. This year we achieved the Investing in Volunteer Quality Mark and completed the development of a very well received volunteer handbook.

In 2024/25 we worked with 96 (2023/2024: 80) volunteers across all our service delivery.

Children and Young Peoples Work (CYP)

Our CYP service has continued to offer vital support to young people both in and out of school.

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In total we supported 901 young with one to one support; counselling and peer support.

Employer Training

Our training performed well delivering training to nearly 2,000 people and broke even.

Marketing and Communications

Marketing and Communications is important as it helps the whole charity connect and promote not just our services but resources and positive messages around mental health. We commit to those messages particularly around key dates such as Mental Health Awareness Week; World Mental Health Day; Suicide Awareness Day etc. We provide quarterly newsletters both internally and externally and utilise our position to tell people's stories about the impact of their mental health and to challenge stigma and discrimination. We have developed on our website a wellbeing hub with lots of resources for visitors to our site to use.

Beliefs and Values

Our beliefs and values are still incredibly important to us and we provide workshops for staff to attend and work through issues using the values lens, so embedding our values and beliefs in our work.

We have also implemented values workshops as part of staff inductions and this year a team of staff were trained so that they had access to the values system base and had the skills to deliver the values training workshops

Our Values:

Openness: being receptive to, and appreciative of, the skills, talents and perspectives of everyone

Belonging: developing kind relationships that lead to feeling accepted, understood and able to contribute

Strength: recognising and developing potential in others and ourselves, enabling resilience

Collaboration: generous sharing of our resources, skills and talents enabled by clear and meaningful communication

Fundraising

Fundraising dropped this year for the first time since the pandemic to £232,078 down 37%. It is a national trend but one that is worrying. Part of our response to this was to create an Income Generation Team with our Training team – creating more opportunity for sharing resources and improving collaboration.

As a charity we are registered with the Fundraising Regulator and adhere to their regulations, policies and guidance with regard to community and corporate fundraising which is still our main focus. We also abide by the Charity Commission fundraising guidance and regulations and by the Mind fundraising standards Our activities are overseen and monitored by the

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Fundraising Manager in association with the Marketing and Communications Manager. The Fundraising Manager reports into the Finance Sub Committee on a quarterly basis.

This process is internally regulated and monitored by the Fundraising Manager using the following:

- Manchester Mind Ethical Fundraising Policy
- Manchester Mind Ethical Investment Policy
- Manchester Mind Operational Fundraising Guide
- Charity donor database
- Donor journey per donor type (sponsored events, in memory, one off event, one off donation, regular giving, charity partner)
- E-templates per donation type
- Report to CEO (weekly) and the board (Performance Monitoring Reports each quarter; Sustainability Sub-Committee Meetings each quarter; Annual Fundraising Report)

There have been no instances where Manchester Mind have failed to comply with any of the above guidance.

We regularly work with volunteers during the year to support our fundraising.

In the past we have hosted two annual city-centre collections (1 day in May, 1 day in October) where cash donations are collected by volunteers and we continued this in 2024. The process we use is as follows:

Volunteers are colleagues from corporate "charity of the year" partnerships.

Our Fundraising Manager co-ordinates all corporate volunteering for our charity

Charity street collections require an application to be submitted to Manchester City Council before a permit is issued.

As well as undertaking a charity event risk assessment, with full insurance documentation, we issue volunteer briefing documents in advance of the event. We always secure a central city-centre office for the day to serve as our Volunteer HQ.

On the day, we host 1 x 60 minute welcome and team briefing (covering ethics, health & safety, legal issues, logistics and housekeeping). Volunteers each carry a copy of the MCC permit, wear a charity tabard and take a numbered sealed bucket to collect cash. All materials are recorded as "signed out" per volunteer, with bucket numbers logged. Volunteers work in small teams per "geographical zone" within the city. Each team is visited by the fundraising manager during the course of the event.

At the end of each event, volunteers return to our HQ for debriefing. All material is recorded as "signed in" per volunteer. We then securely return the collection buckets to our Hulme office.

Our Finance Officer then opens the sealed buckets to record all monies donated at the event per volunteer. Our Fundraising Manager then records the monies per volunteer, per team and calculates the grand total. This information is recorded on the MCC collection form, which are

Directors' report for the year ended 31 March 2025

collected within 4 weeks of the event. Each volunteer also receives a certificate of thanks and details of their individual, team and collective success within 3 days of the event.

Monies donated at each bi-annual event are then coded and added to the charity finance system (SAGE).

Charity Partners

In 204/2025 we managed over 80 Charity Partners, which helps generate unrestricted income. These partnerships are governed by our ethical fundraising policy and ethical investment policy. Each partner is supported by the fundraising manager for 12-24 months, based on an annual scheme of works (legal, logistic and procedural).

Charity partners have their own committees which are governed by senior managers of the company, and comply with fundraising guidance.

All monies are recorded on the charity donor database and SAGE finance accounts.

Community, Group and Individual Fundraisers

We follow a regulated schedule of stewardship (communications & administration) with all other fundraisers per donor type (in memory, regular giving, sponsored events, one off events, cause related marketing, one off donations) with activities and monies recorded via the charity donor database and SAGE finance accounts.

Compliments and Complaints

We have had no complaints from any fundraisers. We do receive a significant number of positive responses from people who value the contact, information and support they receive during the fundraising relationship. These are logged and a selection shared in our quarterly reports

We do not believe in 'forceful' fundraising. It is important to us that people choose to fundraise and support us. To this end:

We do not use direct mail campaigns for charity fundraising, nor employ any unsolicited forms of marketing to generate donations.

We only communicate with individuals who are pro-active in contacting our charity with a wish to support us via fundraising.

We do not engage with fundraisers under the age of 18 without an adult supervising their activities.

We follow charity safeguarding policies where fundraisers might have previously experienced poor mental health. We become aware if any fundraisers' mental health worsens during their contact with us, and advise them to cancel or postpone their fundraising activities so they focus on their wellbeing, which is our main priority.

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We follow all GDPR policy and procedures to ensure that people's data is protected and we do not employ a persistent approach for the purpose of soliciting or otherwise procuring money or other property on behalf of the charity and neither do we put people under undue pressure to give money or other property.

The income from fundraising is continuing to support a range of services including:

- o Advice
- o Peer Support
- o Welcome and Access Team
- o Counselling

Our Strategy for the coming year is to continue to maintain and build relationships with existing and new fundraisers. We want to raise money to enable our own strategy of making it easier for people to ask for help. We will hold two charity collections in Manchester during the year and our charity partners help with this. Community events were fully back up and running this year and we were back supporting all our fundraisers. All our fundraising messages are accompanied by messages to raise awareness of mental health and wellbeing. Fundraising will work closely with our Training Manager and marketing manager as part of an income generation team to build reciprocal links with businesses. All our work will follow all the above guidelines with a focus on building kind relationships.

Connections

It is important that we are visible in our local area to contribute our learning about what works for people with mental health issues and also to influence services and promote the work of the VCSE sector. Locally Manchester Mind has been involved in:

- Suicide Prevention Strategy
- Manchester Health and Wellbeing Leadership group
- In various partnership groups

- Mental Health Leadership Group (Greater Manchester)
- Working with VCSE organisations on developing plans around Community Mental Health Transformation
- National Mind Engagement Group
- National Mind Workplace Wellbeing Group
- National Mind System Influencing Community of Practice
- Federation First Leadership Group (Mind)
- Manchester Disability Sounding Board Meetings
- Local advice network

Quality

We continued to improve our approach to safeguarding and again passed the NHS audit. We also maintained the NHS IG Toolkit. We once again passed cyber essentials.

Directors' report for the year ended 31 March 2025

Challenges in 2024/2025

The cost of living crisis for both the people we work with and also for staff continued to be a challenge.

The impact of external factors on fundraising – leading to a drop in undesignated funding.

Finding a new building but slow progress toward a lease and generating income for a full fit out.

Continuing to be in a building that has not really been fit for our purpose.

Changes in the external environments and systems leading to uncertainty

Government announcement of a rise in employer national insurance.

Loss of funding for our CYP counselling service – we pivoted to a different model to enable us to continue delivery and we also plan for a low-cost counselling service to be launched in May 2025

Financial Review

Total income for the year was £2,947,411 a £191,713 (6%) decrease on prior year (2024: £3,139,124), £180 decrease in unrestricted income and £191,533 decrease in restricted income.

Fundraising has continued to recover following the pandemic and £232,078 of income has been generated this year (2024: £366,418), a decrease on prior year of £134,340 (37%).

Community services have expanded with the provision of several new projects and income of £977,975 was received (2024: £889,178).

Training income has increased on prior year by £18,918 (26%) to £91,017 (2024: £72,099).

The Manchester Engagement Team (MET) contract with Greater Manchester Mental Health Trust remained our largest source of income at 16% of total income (20% in 2023/24), however we are continuing to work to diversify our income streams to mitigate this financial risk.

The charity continues to secure new funding across all services and was successful in winning various new grants and contracts during 2024/2025.

As a service delivery organisation, staff costs are our single biggest area of expenditure. In 2024/25 expenditure on salaries totalled £2,487,129 (2024: £2,634,833).

The charity held £1,171,286 reserves at the year ending 2024/25 (2024: £1,327,362). £764,530 relates to unrestricted funds available for future use in line with the Charity's reserves policy, and £406,756 relates to restricted funds for specific externally funded projects.

The Board had previously agreed to designate £537,000 unrestricted funds from 2023/24 to support various projects and services in 2024/25. The remainder was designated to support the central management function to enable future organisational growth and sustainability.

Directors' report for the year ended 31 March 2025

Principal funding sources

We would like to thank our principal funders for their support in 2024/25:

- GMMH NHS Foundation Trust
- Manchester City Council
- National Mind
- Manchester Health & Care Commissioning Partnership

Manchester Mind could not exist without this valued support.

Individual and corporate donors

We would also like to thank our individual and corporate donors for their support in 2024/25. This area of income generation has become increasingly important to support the growth of the charity. In 2024/25, 80 new people and 5 new organisations contributed to raising £232,078 funds for the charity.

We are using this funding in different ways;

- To develop new services
- To support the continuation of existing services that are important to us
- To offer match funding in applications for grants

Reserves policy

The reserves held by Manchester Mind fall into two primary categories: restricted and unrestricted reserves.

- Restricted reserves are through grants and funding for individual projects, and such funds are restricted according to the contract to provide such services. Total value at March 2025 was £406,756.
- Unrestricted reserves are obtained through income generation (e.g. training), donations (including legacies) and any surplus produced by effective management of budgets (as limited by contract terms). The purpose of holding unrestricted reserves is to secure the financial future of Manchester Mind as a going concern, and to support agreed self-funded projects and services. Total value at March 2025 was £764,530.

Unrestricted reserves are divided into three sub-categories, these categories are:

- 1) Redundancy – Manchester Mind has a duty of care to staff to ensure that sufficient funds are held in reserve in the event of redundancy. Total value of the redundancy reserve at March 2025 was £163,990.
- 2) Designated - Where the Board of Trustees or the Finance Sub-Committee (on authorisation by the Board) have made a commitment for the release of funds from unrestricted reserves for a designated purpose. This may be to support

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- new/existing self-funded projects or matched costs on externally funded projects. This will predominantly be reviewed as part of the annual budget setting process. Total value of designated funds agreed by the Board in March 2025 was £176,899.
- 3) Free Reserves - Any surplus held in unrestricted reserves after the demands of the above. Total value at March 2025 was £249,997.

The reserves are reviewed and re-valued on an annual basis as part of the annual budgeting process. Manchester Mind historically held a continuance provision which covered three months' running costs. The need to retain a continuance provision was considered nullified by the signing of a 10-year lease for Victoria House and this was released during 24-25. The review is carried out by the Finance Sub-Committee with recommendations made to the Board on the adequacy of reserves.

Investment policy

Manchester Mind has an ethical investment policy. Manchester Mind banks with the Co-operative Bank. During the year two savings accounts were opened, one with Redwood bank and another with Allica bank.

Risk management

The Board has overall responsibility for management of risk and operates in line with its risk management policy.

The Board, via the CEO and management team, maintains a risk register detailing the major risks we face as a charity and the systems and processes in place to mitigate these risks. The risk register is reviewed every three months at the Board. Risk is also a standing agenda item at project meetings, sub-committee meetings, Board meetings and at staff supervision meetings so risk can be considered more frequently if there is a significant change in our risk profile.

The Board also holds a strategic planning event each year, which includes an assessment of and discussion around risk.

This year the trustees reviewed our risk profile into a more user-friendly version and better able to be overseen by all the sub-committees.

Specific procedures are in place to ensure the health and safety of staff, volunteers, service users and visitors. Each project has appropriate quality standards for their work and compliance is monitored and reported on by the CEO.

Future financial strategies

Our main financial strategies for the future remain to achieve long-term financial sustainability by:

- diversifying our income streams and ensuring our services are delivered as efficiently and effectively as possible. We are spending time working with our income generation team to build on strengths but also appreciate whether we need to refocus our resources to enable a recovery in undesignated income.
- ensuring that all projects are properly funded so that they can deliver on their objectives – so going forward we can add in the increase of Employers NI contributions.

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- giving careful consideration to the use of reserves ensuring that their application supports the delivery of our strategic aims
- monitoring and reviewing in-year financial performance and taking corrective action where needed
- launching an income generation strategy when we move into our new office space.

Our focus is to:

- secure funding for current projects which are under review
- to continue to develop a fundraising strategy to build on the expertise and knowledge gained over the last five years and to look to develop areas of fundraising around legacies and individual giving as well as continuing with sponsored events and business partnerships
- ensure our new office space generates money to contribute to the charity's sustainability

• In terms of gaining greater financial stability, we are aware that there remains pressure on local authority and health budgets and that is going to be more difficult over the coming years. Therefore, our focus will continue to be about recovery of our undesignated income streams through training and fundraising. We will look at other opportunities where services can be delivered with a longer-term plan for sustainability.

Plans for future periods

Focus for 2025/2026

Manchester Mind will continue to develop and implement our strategy of Making it Easier to Ask For Help. We will continue to focus on our staff and volunteers and on embedding our trauma informed approach across our whole person approach.

We will relocating to new premises which will help us develop our service model and be more accessible to people across Manchester.

Going Concern

The charity has a strong reserve position and has sufficient available resources, as demonstrated by the reserve policy above. We have adequate financial resources and are well placed to manage the business risks. Our planning process, including financial projections, has taken into consideration the current economic climate and its potential impact on the various sources of income and planned expenditure. The charity is constantly assessing the short and long term impact on its fundraising activities in the current climate. Our cash deposits could easily be drawn down should working capital be required. Appropriate consideration of risks as part of its normal risk management processes and mitigating actions both already taken and available to be taken. There are no other material uncertainties that call into doubt the charity's ability to continue.

Manchester Mind

(a company limited by guarantee)

Directors' report for the year ended 31 March 2025

Statement of Directors' responsibilities

The Board of Directors is responsible for preparing the annual report and financial statements in accordance with applicable law and regulations. Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Under company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the group and the income and expenditure of the group for that period.

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

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and accounting 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
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose at any time the financial position of the charitable company and to enable it 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

The members of the Board who are Directors for the purposes of company law, and trustees for the purposes of charity law, who served during the year and up to the date of this report are set out on page 2.

In accordance with company law, as the company's Directors, each member of the Board certifies that:

- so far as they are aware, there is no relevant information of which the auditor is unaware
- as Directors of the company they have taken all necessary steps to be aware of information which would be relevant for audit purposes and have communicated them to the auditor

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102) (issued January 2015) and in accordance with the provisions applicable to companies subject to the small companies' regime (of the Companies Act 2006).

Manchester Mind

(a company limited by guarantee)

Directors' report for the year ended 31 March 2025

provisions applicable to companies subject to the small companies' regime (of the Companies Act 2006).

Auditor

Slade and Cooper were re-appointed as the auditors during the year and have expressed their willingness to continue in that capacity.

Approved by the Board and signed on its behalf by:

.....

Rachel Pearson (Chair)

28th October 2025

Date

Independent Auditor's Report to the members and trustees of Manchester Mind

Opinion

We have audited the financial statements of Manchester Mind (the 'charitable company') for the year ended 31 March 2025, which comprise the Statement of Financial Activities (including the income and expenditure account), the Balance Sheet, the Statement of Cash Flows and the related notes. 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 2025, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's 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 trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

Manchester Mind

(a company limited by guarantee)

Independent Auditor's Report to the members and trustees of Manchester Mind

financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Trustees' Annual Report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 17, 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.

Manchester Mind

(a company limited by guarantee)

Independent Auditor's Report to the members and trustees of Manchester Mind

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- enquiry of management and those charged with governance around actual and potential litigation and claims.
- enquiry of the charity's staff, management and those charged with governance to identify any instances of non-compliance with laws and regulations.
- reviewing minutes of meetings of those charged with governance.
- reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

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

A further description of our responsibilities is available on the Financial Reporting Council's website at:

<https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>.

This description forms part of our auditor's report.

Independent Auditor's Report to the members and trustees of Manchester Mind

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Chinwe Jennifer Daniel FCCA DChA
Senior Statutory Auditor

for and on behalf of
Slade & Cooper Limited
Statutory Auditors
Beehive Mill
Jersey Street
Manchester
M4 6JG

Date: 27th November 2025

Slade & Cooper Limited is eligible to act as an auditor in terms of section 1212 of the
Companies Act 2006

Manchester Mind
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	232,078	-	232,078	366,418
Charitable activities:	4				
Advice Services		-	242,775	242,775	350,698
Children & Young People Services		131,210	192,336	323,546	382,411
Welcome & Access Services		404	98,283	98,687	143,901
Manchester Engagement Team		476,598	-	476,598	627,127
Community Services		283,205	694,770	977,975	889,178
Other		68,190	418,318	486,508	168,938
Other trading activities	5	91,017	-	91,017	72,099
Other income	6	-	-	-	138,354
Investments	-	18,227		18,227	-
Total income		1,300,929	1,646,482	2,947,411	3,139,124
Expenditure on:					
Raising funds	7	199,545	-	199,545	150,984
Charitable activities:	8				
Advice Services		4,906	292,950	297,856	435,719
Children & Young People Services		180,847	239,070	419,917	405,940
Welcome & Access Services		110,512	98,913	209,425	193,440
Manchester Engagement Team		544,714	-	544,714	574,246
Community Services		266,808	620,494	887,302	803,989
Other		39,187	399,293	438,480	364,847
Other trading activities	9	106,144	-	106,144	106,900
Other expenditure			104	104	-
Total expenditure		1,452,663	1,650,824	3,103,487	3,036,065
Net income/(expenditure) for the year	11	(151,734)	(4,342)	(156,076)	103,059
Transfer between funds		13,569	(13,569)	-	-
Net movement in funds for the year		(138,165)	(17,911)	(156,076)	103,059
Reconciliation of funds					
Total funds brought forward		902,695	424,667	1,327,362	1,224,303
Total funds carried forward		764,530	406,756	1,171,286	1,327,362

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Manchester Mind
Company number 4738057
Balance sheet as at 31 March 2025

	Note	2025	2024
		£	£
Fixed assets			
Intangible assets	16	4,219	-
Tangible assets	-	-	-
Investments	-	-	-
Total fixed assets		4,219	-
Current assets			
Stock		-	-
Debtors	17	248,316	316,898
Cash at bank and in hand	18	1,069,992	1,148,580
Total current assets		1,318,308	1,465,478
Liabilities			
Creditors: amounts falling due in less than one year	19	(151,241)	(138,116)
Net current assets		1,167,067	1,327,362
Total assets less current liabilities		1,171,286	1,327,362
Creditors: amounts falling due after more than one year	-	-	-
Net assets		1,171,286	1,327,362
The funds of the charity:			
Restricted income funds	20	406,756	424,667
Unrestricted income funds	21	764,530	902,695
Total charity funds		1,171,286	1,327,362

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 26 to 44 form part of these accounts.

Approved by the trustees on 28/10/2025 and signed on their behalf by:

.....
Rachel Pearson (Trustee)

Manchester Mind
Statement of Cash Flows
for the year ending 31 March 2025

	Note	2025 £	2024 £
Cash provided by/(used in) operating activities	24	(92,315)	246,007
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		18,227	-
Proceeds from sale of tangible fixed assets		-	-
Purchase of tangible fixed assets		-	-
Purchase of intangible assets		(4,500)	-
Proceeds from sale of investments		-	-
Purchase of investments		-	-
Cash provided by/(used in) investing activities		13,727	-
<i>Cash flows from financing activities:</i>			
Repayment of borrowing		-	-
Cash inflows from new borrowing		-	-
Cash provided by/(used in) financing activities		-	-
Increase/(decrease) in cash and cash equivalents in the year		(78,588)	246,007
Cash and cash equivalents at the beginning of the year		1,148,580	902,573
Cash and cash equivalents at the end of the year		1,069,992	1,148,580

Notes to the accounts for the year ended 31 March 2025

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Manchester Mind meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Notes to the accounts for the year ended 31 March 2025 (continued)

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of staff engaged in the activity and their associated support costs.
- Expenditure on charitable activities includes the costs engaged in furthering the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 9.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Office fixtures and equipment	25%
-------------------------------	-----

k Intangible assets

All intangible assets are initially recorded at cost. Amortisation is calculated so as to write off the cost of an asset, over the useful economic life of that asset. Where it is not possible to estimate the useful life of an intangible asset the maximum useful life will be 10 years.

Notes to the accounts for the year ended 31 March 2025 (continued)

l Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The Charity does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

m Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

n Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

o Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

p Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Notes to the accounts for the year ended 31 March 2025 (continued)

q Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 11. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within support and governance costs and allocated to the funds of the charity using the methodology set out in note 9.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

Current reporting period

	Unrestricted £	Restricted £	Total 2025 £
Donations	232,078		232,078
Legacies	-	-	-
Donated services	-	-	-
Total	232,078	-	232,078

Previous reporting period

	Unrestricted £	Restricted £	Total 2024 £
Donations	352,583	13,835	366,418
Legacies	-	-	-
Donated services	-	-	-
Total	352,583	13,835	366,418

Notes to the accounts for the year ended 31 March 2025 (continued)

4 Income from charitable activities

Current reporting period	Unrestricted £	Restricted £	Total 2025 £
Advice Services			
Our Manchester / Manchester City Council	-	56,957	56,957
Park House / GMMHT	-	36,679	36,679
Laureate House / GMMHT	-	25,588	25,588
Food Bank	-	29,153	29,153
IOTLS	-	75,037	75,037
Charles Plater	-	19,361	19,361
Subtotal for Advice Services	-	242,775	242,775
Children & Young People Services			
ICRS / NHS MCR CCG	-	46,109	46,109
M-Thrive / NHS MCR CCG	-	105,227	105,227
M-Thrive / Independent Schools	68,248	-	68,248
Eric Wright Trust / EWT	-	36,000	36,000
Leaving Care	49,374	-	49,374
Eric Wright Trust cost of living	-	-	-
Student Union Counselling	2,208	-	2,208
JD Foundation	-	5,000	5,000
Balmy Army	379	-	379
Manchester Young Lives	11,001	-	11,001
Subtotal for Children & Young People Services	131,210	192,336	323,546
Welcome & Access Services			
Zion Café / Manchester City Council	-	42,968	42,968
Jigsaw Housing	-	7,500	7,500
Be well - social and horticultural	-	3,000	3,000
Nature for Health	-	30,000	30,000
MCC cost of living	-	14,815	14,815
Match funding	404	-	404
Subtotal for Food For All	404	98,283	98,687
Manchester Engagement Team (MET)			
MET / GMMHT	476,598	-	476,598
Subtotal for MET	476,598	-	476,598
Community Services			
Mums Matters / Manchester City Council	-	83,465	83,465
Peer Support Training Fund / NHS MCR CCG	76,146	-	76,146
MASH worker / TOG Mind	-	38,287	38,287
Early Help Resilience worker	-	41,147	41,147
Thriving Families	-	142,521	142,521
Walk, talk and wellbeing	-	9,606	9,606
Rambert - dance and movement	-	6,900	6,900
Peer support - Leri charitable trust	-	42,596	42,596
Discharge Support / GMMHT	-	99,372	99,372
Improving Physical Health CET Expanded / GMMHT	132,151	195,000	327,151
Recovery in community	74,908	-	74,908
Resilience Training / Various	-	35,876	35,876
Subtotal for Community Services	283,205	694,770	977,975
Other			
Big Manchester North / Barnardos	-	15,713	15,713
Big Manchester Central / Barnardos	-	11,749	11,749
Manchester Mind Living Well	-	390,856	390,856
Match funding	16,230	-	16,230
Misc Income / Various	51,960	-	51,960
Subtotal for Other	68,190	418,318	486,508
Total	959,607	1,646,482	2,606,089

Manchester Mind

Notes to the accounts for the year ended 31 March 2025 (continued)

Previous reporting period	Unrestricted £	Restricted £	Total 2024 £
Advice Services			
Our Manchester / Manchester City Council	-	57,707	57,707
MVAP / Big Lottery	-	108,733	108,733
MVAP / Manchester City Council	-	41,837	41,837
Universal Credit / National Mind	-	-	-
Advice Supervisor / National Mind	-	12,295	12,295
Park House / GMMHT	-	29,013	29,013
Laureate House / GMMHT	-	20,356	20,356
Food bank	-	18,324	18,324
Mental Health Support Sessions / Lottery	-	8,088	8,088
IOTLS	-	54,345	54,345
Subtotal for Advice Services	-	350,698	350,698
Children & Young People Services			
Positive Changes / Lottery	-	84,140	84,140
ICRS /NHS MCR CCG	-	45,834	45,834
M-Thrive / NHS MCR CCG	-	104,599	104,599
M-Thrive / Independent Schools	59,128	-	59,128
Eric Wright Trust / EWT	-	30,000	30,000
Leaving Care	48,224	-	48,224
MUFC project	-	7,931	7,931
Student union counselling	2,555	-	2,555
Subtotal for Children & Young People Services	109,907	272,504	382,411
Food For All			
Zion Café / Manchester City Council	-	42,968	42,968
Food For All / Various	20,709	-	20,709
Jigsaw Housing	-	7,500	7,500
Mental Health Support Sessions / Lottery	-	26,124	26,124
Beyondly allotment project	-	7,000	7,000
The D'Oyly Carte Charitable Trust	-	3,500	3,500
Be Well - social and horticultural	-	13,872	13,872
Match funding	22,228	-	22,228
Subtotal for Food For All	42,937	100,964	143,901
Manchester Engagement Team (MET)			
MET / GMMHT	627,127	-	627,127
Subtotal for MET	627,127	-	627,127
Community Services			
Mums Matters / Manchester City Council	-	46,595	46,595
Peer Support Training Fund / NHS MCR CCG	85,956	-	85,956
Peer Support Volunteer Co-ordinator Co-op	-	1,994	1,994
MASH worker / TOG Mind	-	36,630	36,630
Early Help resilience worker	-	54,862	54,862
Thriving Families	-	11,978	11,978
Discharge Support / GMMHT	-	92,969	92,969
Improving Physical Health CET Expanded / GMMHT	-	523,580	523,580
Resilience Training / Various	-	34,614	34,614
Subtotal for Community Services	85,956	803,222	889,178
Other			
Big Manchester North / Barnardos	-	36,597	36,597
Big Manchester Central / Barnardos	-	35,958	35,958
Living Well - Peer support and lived experience	-	50	50
Manchester Mind Living Well	-	84,833	84,833
Gallagher Community Fund	-	1,000	1,000
Misc Income / Various	10,500	-	10,500
Subtotal for Other	10,500	158,438	168,938
Total	876,427	1,685,826	2,562,253

Manchester Mind

Notes to the accounts for the year ended 31 March 2025 (continued)

5 Income from other trading activities

	2025 £	2024 £
Mental Health Training	85,017	72,099
MUFC	6,000	-
	<u>91,017</u>	<u>72,099</u>

All income from other trading activities is unrestricted.

6 Other income

	Unrestricted £	Restricted £	2025 £
Building move			
Leri Charitable Trust	-	-	-
Business Continuity Fund	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Previous reporting period			
	Unrestricted £	Restricted £	2024 £
Leri Charitable Trust	-	100,000	100,000
Business Continuity Fund	-	38,354	38,354
	<u>-</u>	<u>138,354</u>	<u>138,354</u>

Investment income

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

7 Cost of raising funds

	2025 £	2024 £
Membership scheme	3,345	5,754
Staff costs	77,586	71,373
Office Costs	9,952	10,192
Merchandise	3,101	7,209
Governance costs (see note 10)	1,627	1,214
Support costs (see note 10)	103,934	55,242
	<u>199,545</u>	<u>150,984</u>

All expenditure on cost of raising funds is unrestricted.

Manchester Mind

Notes to the accounts for the year ended 31 March 2025 (continued)

8 Analysis of expenditure on charitable activities

	Advice £	CYP £	Welcome & Access Services £	MET £	Community Services £	Other £	Total 2025 £	Total 2024 £
Staff costs	243,800	343,639	178,798	406,714	661,086	153,886	1,987,923	2,169,626
Office costs	8,493	9,828	6,938	2,334	26,749	6,177	60,519	97,164
Direct costs	-	184	13,815	-	16,929	258,761	289,689	117,952
Communication costs	1,790	-	-	-	4,126	-	5,916	3,173
Volunteer costs	108	52	425	-	1,192	622	2,399	2,929
Client costs	1,422	-	-	55	130	-	1,607	11,541
Governance costs (see note 10)	2,802	1,020	146	2,090	2,729	293	9,080	8,078
Support costs (see note 10)	39,440	65,194	9,303	133,521	174,361	18,742	440,561	367,718
Total	<u>297,855</u>	<u>419,917</u>	<u>209,425</u>	<u>544,714</u>	<u>887,302</u>	<u>438,481</u>	<u>2,797,694</u>	<u>2,778,181</u>
<i>Total 2024</i>	<u>435,719</u>	<u>405,940</u>	<u>193,440</u>	<u>574,246</u>	<u>803,989</u>	<u>364,847</u>	<u>2,778,181</u>	
							2025 £	2024 £
			Restricted expenditure				1,650,721	1,762,094
			Unrestricted expenditure				1,146,974	1,016,087
							<u>2,797,695</u>	<u>2,778,181</u>

Manchester Mind

Notes to the accounts for the year ended 31 March 2025 (continued)

9 Cost of trading activities

	2025 £	2024 £
Staff costs	35,106	51,141
Freelancer Costs	36,503	32,350
Office Costs	8,583	8,467
Volunteer costs	-	16
Governance costs (see note 9)	400	321
Support costs (see note 9)	25,552	14,605
	106,144	106,900

10 Analysis of governance and support costs

Current reporting period

	Basis of apportionment	Support £	Governance £	Total 2025 £
Staff costs	Time spent	386,514	-	386,514
Office costs	Floor area	157,674	-	157,674
Audit fees	Governance	-	7,728	7,728
Legal and professional	Governance	-	789	789
		544,188	8,517	552,705

Previous reporting period

	Basis of apportionment	Support £	Governance £	Total 2024 £
Staff costs	Time spent	347,399	-	347,399
Office costs	Floor area	89,801	-	89,801
Audit fees	Governance	-	8,100	8,100
Legal and professional	Governance	-	1,505	1,505
		437,200	9,605	446,805

Manchester Mind

Notes to the accounts for the year ended 31 March 2025 (continued)

11 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2025 £	2024 £
Operating lease rentals:		
Property	62,381	59,603
Other	-	-
Auditor's remuneration - audit fees	7,728	8,100

12 Staff costs

Staff costs during the year were as follows:

	2025 £	2024 £
Wages and salaries	2,079,068	2,188,209
Social security costs	191,273	197,040
Pension costs	104,822	109,565
Redundancy and termination costs	15,027	-
Other staff costs	96,939	140,019
	2,487,129	2,634,833

Allocated as follows:

Cost of raising funds	77,586	71,373
Charitable activities	1,987,923	2,164,920
Support costs	386,514	347,399
Other trading activities	35,106	51,141
	2,487,129	2,634,833

One employee received remuneration (excluding employer pension contributions) that fell in the band £60,000 to £70,000 (2024: one).

The average number of staff employed during the period was 79 (2024: 85).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £71,477 (2024: £68,064).

13 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration during the year. No trustees received reimbursed expenses for travel costs (2024: one trustee received £13 of reimbursed expenses for travel costs).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2024: nil).

Manchester Mind

Notes to the accounts for the year ended 31 March 2025 (continued)

14 Government grants

The government grants recognised in the accounts were as follows:

	2025 £	2024 £
Manchester City Council	389,338	322,548
Greater Manchester Mental Health Trust	775,187	1,323,045
NHS Manchester CCG	227,482	236,439
NHS Manchester ICB	660,764	84,833
	<u>2,052,771</u>	<u>1,966,865</u>

There were no unfulfilled conditions and contingencies attaching to the grants at the year end.

15 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

16 Fixed assets: intangible assets

	Licenses £	Total £
Cost		
At 1 April 2024	-	-
Additions	4,500	4,500
Disposals	-	-
	<u>4,500</u>	<u>4,500</u>
At 31 March 2025	4,500	4,500
Amortisation		
At 1 April 2024	-	-
Charge for the year	281	281
Disposals	-	-
	<u>281</u>	<u>281</u>
At 31 March 2025	281	281
Net book value		
At 31 March 2025	4,219	4,219
At 31 March 2024	-	-

Manchester Mind

Notes to the accounts for the year ended 31 March 2025 (continued)

17 Debtors

	2025 £	2024 £
Trade debtors	223,324	269,804
Prepayments and accrued income	24,992	47,094
	248,316	316,898

18 Cash at bank and in hand

	2025 £	2024 £
Cash at bank and on hand	1,069,992	1,148,580
	1,069,992	1,148,580

19 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	37,772	33,028
Other creditors and accruals	53,647	32,613
Deferred income	12,659	18,887
Taxation and social security costs	47,163	53,588
	151,241	138,116

£13k deferred income relates to training income received in 2024/25 for delivery in 2025/26 (2024: £19k). £0k relates to grant income for the 2025/26 financial year (2024: nil).

Manchester Mind

Notes to the accounts for the year ended 31 March 2025 (continued)

20 Analysis of movements in restricted funds

Current reporting period	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2025 £
Advice Services					
Our Manchester / MCC	(5,112)	56,957	(58,861)	-	(7,016)
MVAP / Big Lottery	29,373	-	(22,115)	-	7,258
MVAP / MCC	36,437	-	(36,437)	-	-
Universal Credit / National Mind	5,201	-	(5,201)	-	-
Park House / GMMHT	(6,612)	36,679	(36,680)	-	(6,613)
Laureate House / GMMHT	3,536	25,588	(25,557)	-	3,567
Food Bank	(1,836)	29,153	(29,378)	-	(2,061)
Mental Health Support Sessions / Lottery	(20)	-	-	20	-
IOTLS	9,880	75,037	(73,134)	-	11,783
Charles Plater	-	19,361	(5,586)	-	13,775
Total Advice Services	70,847	242,775	(292,949)	20	20,693
Children & Young People Services					
Positive Changes / Lottery	23,611	-	(32,701)	9,090	-
ICRS /NHS MCR CCG	188	46,109	(46,108)	-	189
M-Thrive / NHS MCR CCG	46,173	105,227	(105,426)	-	45,974
Reconnect Greater Manchester/ ESF	1,695	-	-	-	1,695
Eric Wright Trust / EWT	3,656	36,000	(36,000)	-	3,656
Winter Discharge Fund / 42nd Street	1,229	-	-	-	1,229
Ringway Golf Club	13,835	-	(13,835)	-	-
JD Foundation	-	5,000	(5,000)	-	-
Total Children & Young People	90,387	192,336	(239,070)	9,090	52,743
Welcome & Access Services					
Zion Café / Manchester City Council	2,838	42,968	(43,962)	-	1,844
Jigsaw Housing	147	7,500	(7,647)	-	-
Mental Health Support Sessions / Lottery	653	-	(633)	(20)	-
Beyondly Allotment Project	616	-	(1,015)	399	-
The D'Oyly Carte Charitable Trust	2,500	-	(2,500)	-	-
Social Recovery Fund / One MCR	764	-	-	-	764
GMcr Food Project / NHS MCR CCG	2,770	-	(2,770)	-	-
Nature for Health	-	30,000	(30,052)	-	(52)
MCC cost of living	-	14,815	(8,218)	-	6,597
Be well - social and horticultural	(884)	3,000	(2,116)	-	-
Total Food For All	9,404	98,283	(98,913)	379	9,153

Manchester Mind

Notes to the accounts for the year ended 31 March 2025 (continued)

Community Services

Mums Matters / Manchester City Council	8,257	83,465	(77,055)	-	14,667
Peer Support/ National Mind	398	-	-	-	398
MASH worker / TOG Mind	29,111	38,287	(33,789)	-	33,609
Early Help Resilience worker	9,590	41,147	(50,736)	(1)	-
Thriving Families	937	142,521	(103,924)	-	39,534
Walk, talk and wellbeing	-	9,606	(9,772)	166	-
Rambert - dance and movement	-	6,900	(6,900)	-	-
Peer support - Leri charitable trust	-	42,596	(8,211)	-	34,385
Discharge Support / GMMHT	1,818	99,372	(100,409)	-	781
Improving Physical Health CET Expanded / ICB	-	195,000	(198,060)	3,060	-
Resilience Training / Various	22,380	35,876	(31,639)	(26,617)	-

Total Community Services	72,491	694,770	(620,495)	(23,392)	123,374
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Other

Living Well - Peer Support & Lived Experience	31,322	-	-	-	31,322
Manchester Mind Living Well	(7,647)	390,856	(370,497)	-	12,712
Gallagher Community Fund	1,000	-	(1,000)	-	-
Big Manchester North / Barnardos	-	15,713	(15,765)	52	-
Big Manchester Central / Barnardos	-	11,749	(12,031)	282	-
Mental Health Transformation / NHS MCR CCG	18,509	-	-	-	18,509

Total Other	43,184	418,318	(399,293)	334	62,543
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Building move

Leri Charitable Trust	100,000	-	(104)	-	99,896
Business Continuity Fund	38,354	-	-	-	38,354

Total Building move	138,354	-	(104)	-	138,250
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Total	424,667	1,646,482	(1,650,824)	(13,569)	406,756
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Manchester Mind

Notes to the accounts for the year ended 31 March 2025 (continued)

Previous reporting period	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
Advice Services					
Our Manchester / MCC	-	57,707	(62,819)	-	(5,112)
MVAP / Big Lottery	35,121	108,733	(114,481)	-	29,373
MVAP / MCC	52,698	41,837	(58,098)	-	36,437
Universal Credit / National Mind	5,201	-	-	-	5,201
Advice Supervisor / National Mind	13,729	12,295	(27,737)	1,713	-
Park House / GMMHT	-	29,013	(35,625)	-	(6,612)
Laureate House / GMMHT	1,078	20,356	(17,898)	-	3,536
Food Bank	-	18,324	(20,160)	-	(1,836)
Mental Health Support Sessions / Lottery	-	8,088	(8,108)	-	(20)
IOTLS	-	54,345	(44,465)	-	9,880
Total Advice Services	107,827	350,698	(389,391)	1,713	70,847
Children & Young People Services					
Positive Changes / Lottery	25,905	84,140	(86,434)	-	23,611
ICRS /NHS MCR CCG	(303)	45,834	(45,343)	-	188
M-Thrive / NHS MCR CCG	48,553	104,599	(106,979)	-	46,173
Reconnect Greater Manchester/ ESF	1,695	-	-	-	1,695
Peer Support Transitions / 42nd Street	4,875	-	(4,875)	-	-
Eric Wright Trust / EWT	-	30,000	(26,344)	-	3,656
Eric Wright Trust / EWT	18,219	-	(18,219)	-	-
Eric Wright Trust cost of living	11,083	-	(11,083)	-	-
MUFC Project	3,340	7,931	(3,546)	(7,725)	-
Winter Discharge Fund / 42nd Street	1,229	-	-	-	1,229
Ringway Golf Club	-	13,835	-	-	13,835
Total Children & Young People	114,596	286,339	(302,823)	(7,725)	90,387
Food For All					
Food - Welfare Project / One MCR	-	42,968	(40,130)	-	2,838
Jigsaw Housing	-	7,500	(7,353)	-	147
Mental Health Support Sessions / Lottery	-	26,124	(25,471)	-	653
Beyondly Allotment Project	-	7,000	(6,384)	-	616
The D'Oyly Carte Charitable Trust	-	3,500	(1,000)	-	2,500
Social Recovery Fund / One MCR	764	-	-	-	764
GMcr Food Project / NHS MCR CCG	2,770	-	-	-	2,770
Be well - social and horticultural	(2,628)	13,872	(12,128)	-	(884)
Total Food For All	906	100,964	(92,466)	-	9,404

Manchester Mind

Notes to the accounts for the year ended 31 March 2025 (continued)

Community Services

Mums Matters / Manchester City Council	8,968	46,595	(47,306)	-	8,257
Peer Support/ National Mind	398	-	-	-	398
Peer Support Volunteer Co-ordinator Co-op	5,233	1,994	(7,227)	-	-
MASH worker / TOG Mind	18,392	36,630	(25,911)	-	29,111
Early Help Resilience worker	-	54,862	(45,272)	-	9,590
Thriving Families	-	11,978	(11,041)	-	937
Discharge Support / GMMHT	(8,703)	92,969	(82,448)	-	1,818
Improving Physical Health CET / GMMHT	30,274	-	-	(30,274)	-
Improving Physical Health CET Expanded / GMMHT	83,396	523,580	(449,998)	(156,978)	-
Resilience Training / Various	22,866	34,614	(35,100)	-	22,380
Total Community Services	160,824	803,222	(704,303)	(187,252)	72,491

Other

National Mind Phones	30,447	-	(29,609)	(838)	-
Living Well - Peer Support & Lived Experience	109,473	50	(78,201)	-	31,322
Manchester Mind Living Well	-	84,833	(92,480)	-	(7,647)
Gallagher Community Fund	-	1,000	-	-	1,000
Big Manchester North / Barnardos	-	36,597	(36,597)	-	-
Big Manchester Central / Barnardos	-	35,958	(35,958)	-	-
Mental Health Transformation / NHS MCR CCG	18,775	-	(266)	-	18,509
Total Other	158,695	158,438	(273,111)	(838)	43,184

Building move

Leri Charitable Trust	-	100,000	-	-	100,000
Business Continuity Fund	-	38,354	-	-	38,354
Total	-	138,354	-	-	138,354

Total	542,848	1,838,015	(1,762,094)	(194,102)	424,667
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Name of restricted fund

Description, nature and purposes of the fund

Our Manchester / MCC	This grant from Manchester City Council is for the provision of drop-in support sessions, welfare advice and emergency food delivery.
Thriving Families	The Thriving Families Team is composed of statutory and voluntary sector partners and is an additional offer of support for families who have a social worker and are working with Children Services. It is about providing families with support and tools to build safe, happy, healthy and successful futures.
M- Thrive / NHS MCR CCG	Manchester Mind are part of a Greater Manchester consortium delivering one-to-one psychosocial support to pupils in schools.
Improving Physical Health CET expanded / ICB	This ICB funded project is to improve access to physical health checks for those with severe mental illness within Primary Care Networks.
Manchester Mind Living Well	Manchester Mind are part of a VCSE collaborative which is aiming to enable greater access to mental health support.

Manchester Mind

Notes to the accounts for the year ended 31 March 2025 (continued)

21 Analysis of movement in unrestricted funds

	Current reporting period				As at 31 March 2025 £
	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	
Redundancy Reserve	164,136	-	-	(146)	163,990
Continuance Reserve	135,663	-	-	(135,663)	-
Designated Project Fund	377,668	936,700	(1,137,630)	146	176,884
Designated Project Fund (IPH)	156,978	132,151	(115,488)	-	173,641
Free Reserves	68,250	232,078	(199,545)	149,232	250,015
	902,695	1,300,929	(1,452,663)	13,569	764,530
	Previous reporting period				As at 31 March 2024 £
	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	
Redundancy Reserve	165,585	-	-	(1,449)	164,136
Continuance Reserve	135,663	-	-	-	135,663
Designated Project Fund	315,205	948,526	(1,122,987)	236,924	377,668
Designated Project Fund IPH	-	-	-	156,978	156,978
Free Reserves	65,002	352,583	(150,984)	(198,351)	68,250
	681,455	1,301,109	(1,273,971)	194,102	902,695

Name of unrestricted fund

Description, nature and purposes of the fund

Redundancy Reserve

Liability for all staff employed by Manchester Mind in line with statutory redundancy pay conditions.

Continuance Reserve

Protects the long-term continuance of the Charity, ensures essential funds are covered during times of financial difficulty.

Designated Project Fund

Additional spending as approved by the Board of Trustees for a designated purpose i.e. to support new/existing self-funded projects or matched costs on externally funded projects.

Designated Project Fund (IPH)

This project is to improve access to physical health checks for those with severe mental illness within Primary Care Networks.

Free Reserves

Any surplus held in unrestricted reserves after the demands of the above.

22 Analysis of net assets between funds

Current reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	-	-	-
Fixed asset investments	-	-	-	-
Net current assets/(liabilities)	159,771	600,540	406,756	1,167,067
Creditors of more than one year	-	-	-	-
Total	159,771	600,540	406,756	1,167,067

Notes to the accounts for the year ended 31 March 2025 (continued)

Previous reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	-	-	-
Net current assets/(liabilities)	164,136	738,559	424,667	1,327,362
Total	164,136	738,559	424,667	1,327,362

23 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following

	Property	
	2025 £	2024 £
Less than one year	35,822	54,226
One to five years	435,594	-
Over five years	686,000	-
	1,157,416	54,226

Manchester Mind entered into a 10 year property lease on 28th March 2025.

24 Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net income/(expenditure) for the year	(156,076)	103,059
Adjustments for:		
Amortisation charge	281	-
Loss/(profit) on sale of fixed assets	-	-
(Gains)/losses on investments	-	-
Dividends, interest and rents from investments	(18,227)	-
Decrease/(increase) in stock	-	-
Decrease/(increase) in debtors	68,582	118,963
Increase/(decrease) in creditors	13,125	23,985
Net cash provided by/(used in) operating activities	(92,315)	246,007

Manchester Mind

Notes to the accounts for the year ended 31 March 2025 (continued)

25 Prior year Statement of Financial Activities (including Income and Expenditure account)

	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Income from:				
Donations and legacies	352,583	13,835	366,418	349,259
Charitable activities:				
Advice Services	-	350,698	350,698	328,164
Children & Young People Services	109,907	272,504	382,411	346,935
Food For All	42,937	100,964	143,901	119,061
Manchester Engagement Team	627,127	-	627,127	633,475
Community Services	85,956	803,222	889,178	757,767
Other	10,500	158,438	168,938	256,629
Other trading activities	72,099	-	72,099	125,952
Other income	-	138,354	138,354	-
Total income	1,301,109	1,838,015	3,139,124	2,917,242
Expenditure on:				
Raising funds	150,984	-	150,984	140,726
Charitable activities:				
Advice Services	46,328	389,391	435,719	346,194
Children & Young People Services	103,117	302,823	405,940	406,003
Food For All	100,974	92,466	193,440	241,092
Manchester Engagement Team	574,246	-	574,246	612,494
Community Services	99,686	704,303	803,989	715,963
Other	91,736	273,111	364,847	148,883
Other trading activities	106,900	-	106,900	118,656
Total expenditure	1,273,971	1,762,094	3,036,065	2,730,011
Net income/(expenditure) for the year	27,138	75,921	103,059	187,231
Transfer between funds	194,102	(194,102)	-	-
Net movement in funds for the year	221,240	(118,181)	103,059	187,231
Reconciliation of funds				
Total funds brought forward	681,455	542,848	1,224,303	1,037,072
Total funds carried forward	902,695	424,667	1,327,362	1,224,303

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Accounts

Charity number 1102058

Company number 4738057



Manchester Mind

(a company limited by guarantee)

Annual report and

Financial statements

For the year ended 31 March 2024

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Manchester Mind

(a company limited by guarantee)

Reference and administrative information

Charity number	1102058
Company number	4738057
Registered office	Zion Community Resource Centre, 339 Stretford Road, Manchester, M15 4ZY

Directors and trustees

The Directors, who are also the charity's trustees under charity law, were as follows:

Mrs Rachel Pearson (Chair)	
Ms E Bloomfield (Vice-Chair)	
Ms J Bytheway	(retired 14.06.23)
Miss Rhian Williams-Cooke	
Ms Teresa Wilson	
Ms A Ince-Brown	(retired 12.07.23)
Mr N O'Donovan	(retired 14.06.23)
Mr David Milne (Secretary)	(retired 31.01.24)
Mr Simon Farr (Treasurer)	
Miss Lindsay Cassie	(appointed 31.01.24)
Mr Andrew Hurst	(appointed 31.01.24)
Mrs Chantelle Deane	(appointed 31.01.24)
Mr Hamza Rana	(appointed 31.01.24)
Miss Zainab Hashmi	(appointed 31.01.24)
Miss Natalie Harris	(appointed 31.01.24)

Principal staff

Ms E Simpson	Chief Executive Officer (CEO)
Ms Clare Abbott	Operations Director
Mrs Anna Benjumea	Finance Manager
Ms Kay Ward	People and Wellbeing Manager
Mr D Gratton	Office Manager

Auditors

Slade & Cooper Limited,
46-50 Oldham Street,
Manchester M4 1LE

Bankers

Co-operative Bank 3rd Floor,
1 Balloon Street Manchester M60 4EP

Solicitors

Neil Myerson, The Cottages, Regent Road, Altrincham,
WA14 1RX

Directors' report for the year ended 31 March 2024

The Board presents its annual report and the audited financial statements for the year ended 31 March 2024. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 2 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Structure, governance and management

Constitution

Manchester Mind is a charitable company limited by guarantee, incorporated on 17 April 2003 and registered as a charity on 11 February 2004. The charity is governed by its memorandum and articles of association, which outlines its objects and powers.

The charity was originally established as the Hulme Advocacy and Research Project (then Health Advocacy Research Project) under a written constitution in 1989. In 2011, the charity changed its name to Manchester Mind on becoming an affiliate member of the national Mind network.

In the event of the charity being wound up, members are required to contribute an amount of £1. As at 31 March 2024, the charity had 100 members.

The charity had a subsidiary, Good Mood Food Catering Limited (GMF, company number 05391417), which was established as a company limited by guarantee on 14 March 2005. GMF provided outside catering services until its trade and assets of GMF were transferred to Manchester Mind on 1 April 2017. It previously reported quarterly on its activity and financial performance to the Finance Sub-Committee and the Board. Good Mood Food Catering Ltd was dissolved on 19 March 2024.

The Board

The Board comprises a minimum of three Directors with no maximum. As at 31 March 2024 there were 11 Directors on the Board.

The Directors are responsible for decisions regarding strategic direction and policy formation. Day-to-day management of the charity's affairs is delegated to the Chief Executive Officer and management team including the Operations Director, Finance Manager, People and Wellbeing Manager, four service managers, a training manager and a fundraising manager who follow a scheme of delegation set out in the terms of reference. The trustees meet quarterly and delegate oversight to 4 sub-committees.

Directors' report for the year ended 31 March 2024

Sub-Committees

The Trustees have a system of Sub-Committees which enables greater oversight of finances, operations, governance strategy and risk and finally people and wellbeing.

There is also a Remuneration Committee made up of the Chair, Treasurer, one Trustee and the Chief Executive Officer. The Committee meets when required if a pay rise is to be discussed or a member of staff requests their salary be regraded. The Charity awarded a cost of living salary increase of 3% for the second year. If an inflationary increase is proposed this is initially reviewed as part of the budgeting process and overseen by the Finance-Sub-committee to assess affordability, with a recommendation made to the Trustees. Any request for a salary increase is investigated and benchmarked against other roles and a report is submitted to the Remuneration Committee for consideration.

The sub-committees provide a forum for more detailed review and discussion of relevant issues drawing on the specific expertise of members. Each sub-committee has terms of reference, which sets out any delegated authorities as well as matters where the committee will make recommendations for the Board's approval. Each sub-group comprises of selected trustees and members of staff and senior managers. Each sub-group is provided with a report provided by staff, so that services, performance and finances can be reviewed and receive oversight.

This system strengthens our oversight and ensures that the trustees receive information from various parts of the charity.

All committees met quarterly. This year the remuneration committee met once.

Appointment of Directors

Directors are appointed by ordinary resolution or at the Annual General Meeting (AGM), subject to satisfactory references and an enhanced Disclosure and Barring Service check.

At the AGM, one third of Directors must retire from office but can be put forward for re-appointment.

Appointments to the roles of Chair, Vice Chair and Treasurer are by vote at the AGM.

We aim to recruit trustees from a diverse range of backgrounds with the skills and knowledge the Board needs. This includes young trustees, trustees from global majority communities and trustees with personal experience of mental health issues and who together can use their experiences to help the charity meet the needs of the people we are supporting. Five new trustees attended their first board meeting in June 2023 at a face to face meeting so we were better able to provide a warm welcome.

Directors' induction and training

On appointment, Directors receive an induction pack consisting of:

- Memorandum and articles of association

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Directors' report for the year ended 31 March 2024

- Minutes of the last three Board meetings
- Trustee role description
- Code of conduct for trustees
- Strategic plan
- Business plan
- Latest annual report and group financial statements
- Information from the Charity Commission relevant to trustees

New directors are invited to meet staff and visit our projects to build their understanding of the charity. We also assign a mentor from the existing Board to provide additional one-to-one support.

Directors have an annual appraisal and are encouraged to attend appropriate external training.

There is a trustee away day usually held yearly.

There are also two additional board meetings a year in January and July which are specifically to review strategy and board development.

National Mind network

Manchester Mind is an independent charity, free to provide services in line with its objectives and the needs of service users.

Manchester Mind also enjoys the benefits of being affiliated to National Mind and is part of a network of 105 local minds, whilst remaining an independent charity. As part of our community partnership agreement we sign up to regular quality reviews against the Mind Quality Standards (MQM). We also align to the Mind brand guidelines which is beneficial to us having that recognisable brand to promote what we do.

Partnerships

Delivering services in partnership is important to us – it extends our reach and we are able to learn from others and share skills and strengths. In 2023/24 we continued our partnerships:

Big Manchester with Barnardo's; CGL and Pankhurst Trust incorporating Manchester Women's Aid - continuing to deliver a unique and collaborative whole family approach to supporting parents and children.

Manchester Volunteer Advice Partnership continued to operate with Cheetham Hill Advice Centre, Manchester Refugee Support Network and Greater Manchester Immigration Aid Unit.

Directors' report for the year ended 31 March 2024

We worked with Greater Manchester Mental Health Trust in a number of ways: in the delivery of community services within the Community Mental Health Teams; in supporting the discharge of people being discharged from Community Services and supporting the delivery of Improving Physical Health checks across the GMMH footprint. We also became part of a collaboration to deliver Living Well – a new mental health service.

We worked with colleagues in local Greater Manchester Minds to deliver multi-faceted menopause support – mainly to women in work and within racialised communities.

We have continued to work with 42nd Street, Mind in Salford and Self Help Services in the delivery of an Integrated Community Response Service to young people which is now mainstreamed.

With 42nd Street and a range of other providers to deliver M-Thrive – in particular delivering mental health support in schools and Manchester Mind delivered across 8 schools in Manchester.

We have built strong networks across Manchester in order to enable strong referral pathways so that it becomes easier for people to find help.

Objectives and activities

Purpose

Manchester Mind's purpose as set out in the memorandum and articles of association is:

To promote the preservation of mental health and to assist in relieving and rehabilitating persons suffering from mental disorder or conditions of emotional or mental distress requiring advice or treatment

To promote the study of and research into mental health disorder and emotional or mental distress, and to obtain and make records of and disseminate to the public the useful results of such research and to educate the public in matters relating to mental health

Strategic aims

We launched our new strategic plan during the year.

Making it Easier for People to ask for help.

Our strategy was based on what people told us – that finding and accessing help was really difficult and could take a long time and therefore in the time it took mental health could deteriorate.

The main question we ask ourselves now is how is this making it easier for people to ask for help. Everyone is connected to our strategy.

The strategy is arranged around four clear pieces of work:

People – ensuring everyone who work and volunteers for us have everything they need in order to deliver their duties e.g. a safe place to work, supervision, training and development.

Directors' report for the year ended 31 March 2024

A Whole Person Approach – maintaining our commitment to developing trauma informed services which focus on a connected approach to our delivery

Influence – being able to use our position to influence mental health strategies and services as well as supporting people with personal experience of mental health problems to also use their experience to influence developments.

Being Well Run – we are unable to do anything unless we are compliant with all our obligations and having enough money to deliver services.

These areas of work provided the framework for what we would do during this year.

We had a successful first year of our strategy with key developments under each of the four areas of work. E.g

We revamped our welcome and probation policies for staff

We produced a welcome pack for volunteers

Staff received regular training

Improved our internal team communications.

We ensured all projects were funded

We developed a new and improved access point for people asking for help which has been transformative

We continued our adult counselling pilot

We are present across Manchester helping to give a voice to people with mental health issues.

Our income from fundraising increased from the previous year

We welcomed six new trustees to our board.

In terms of numbers:

In 2023/24 we had contact with over 11,000 people across all our services – this was an increase on the previous year of 22% (2022/23: 9,000) This indicates the growth in services, in demand and need.

Number of services

We also started to work with a partnership with Manchester city council, TLC and CGL in the development of a new service called Thriving Families and working in the city council Early Help service to improve support to families under stress.

Directors' report for the year ended 31 March 2024

We relaunched our Listening Ear service and we had our first full year of an adult counselling service.

Monitoring:

Ensuring that our trustees have full sight of the implementation of the strategy and compliance is important. In order to ensure this the CEO provides a report to each quarterly board meeting – a change to the format sees key risks being pulled out for trustees to be aware of. Reports are also presented to each of the sub-committees which provides more rounded views of the activities across the charity.

Senior Managers together with the support of the Operations Director provide quarterly detailed reports to present to operations sub group/finance sub-group/governance strategy and risk group and the people and wellbeing group.

Delivering public benefit

We have given due consideration to the Charity Commission's guidance on the public benefit requirement under the Charities Act 2011 in determining the activities of the organisation.

We try to make our services accessible – indeed our strategy is about Making it Easier to Ask for Help and so we do not have stringent referral criteria unless specified by the particular funding body, for example some counselling is provided to young people only as this is a condition of the funding grant.

Identifiable benefits

We collect quantitative and qualitative information on the number and diversity of people accessing our services, and the resulting impact of our services. This has improved during this year and has given us valuable data on which to plan future services.

Achievements and performance

This year through the launch of additional services and improving access through our telephone and emails we have increased the number of people we have had contact with to over 11,000 which has increased from 9,000. Our advice team generated over £1.6 million in additional income and reduced debt.

The vast majority of our work is carried out face to face but the ability to deliver remotely has been maintained to enable greater choice. Another key achievement includes embedding our Welcome Team – ensuring that people contacting us have a warm, consistent welcome and referrals are handled quickly and smoothly with services better connected. The team have become a hub and have been successful at improving the speed of response to people and connecting them with our own services and those external. This year they have answered 3,379 calls and emails. A 1,000 more than the previous year.

Directors' report for the year ended 31 March 2024

Volunteering

Volunteering remains an important aspect of our work – volunteering provides an important service to enable people to build skills and contribute and also is vital for the charity to extend our reach but also inform service design and delivery. This year we achieved the Investing in Volunteer Quality Mark and completed the development of a very well received volunteer handbook.

In 2023/24 we worked with 80 (2022/23: 57) volunteers across all our service delivery and volunteers contributed 2,100 hours (2022/23 3,420).

Children and Young Peoples Work (CYP)

Our CYP service has continued to offer vital support to young people both in and out of school.

In total we supported 1,142 young people (2022/23: 1,715) with one to one support; counselling and peer support.

Employer Training

Our training performed well but also made a small loss. This was in part to additional costs brought about by provision of maternity cover and a contract ending.

Marketing and Communications

Marketing and Communications is important as it helps the whole charity connect and promote not just our services but resources and positive messages around mental health. We commit to those messages particularly around key dates such as Mental Health Awareness Week; World Mental Health Day; Suicide Awareness Day etc. We provide quarterly newsletters both internally and externally and utilise our position to tell people's stories about the impact of their mental health and to challenge stigma and discrimination. We have developed on our website a wellbeing hub with lots of resources for visitors to our site to use.

Beliefs and Values

Our beliefs and values are still incredibly important to us and we provide workshops for staff to attend and work through issues using the values lens, so embedding our values and beliefs in our work.

We have also implemented values workshops as part of staff inductions.

Our Values:

Openness: being receptive to, and appreciative of, the skills, talents and perspectives of everyone

Belonging: developing kind relationships that lead to feeling accepted, understood and able to contribute

Strength: recognising and developing potential in others and ourselves, enabling resilience

Directors' report for the year ended 31 March 2024

Collaboration: generous sharing of our resources, skills and talents enabled by clear and meaningful communication

Fundraising

Fundraising continued to recover this year due to the creative and committed people across our City who want to actively support our services. We raised £366,418 in comparison to the previous year's £349,250.

As a charity we are registered with the Fundraising Regulator and adhere to their regulations, policies and guidance with regard to community and corporate fundraising which is still our main focus. We also abide by the Charity Commission fundraising guidance and regulations and by the Mind fundraising standards. Our activities are overseen and monitored by the Fundraising Manager in association with the Marketing and Communications Manager. The Fundraising Manager reports into the Finance Sub Committee on a quarterly basis.

This process is internally regulated and monitored by the Fundraising Manager using the following:

- Manchester Mind Ethical Fundraising Policy
- Manchester Mind Ethical Investment Policy
- Manchester Mind Operational Fundraising Guide
- Charity donor database
- Donor journey per donor type (sponsored events, in memory, one off event, one off donation, regular giving, charity partner)
- E-templates per donation type
- Report to CEO (weekly) and the board (Performance Monitoring Reports each quarter; Sustainability Sub-Committee Meetings each quarter; Annual Fundraising Report)

There have been no instances where Manchester Mind have failed to comply with any of the above guidance.

We regularly work with volunteers during the year to support our fundraising.

In the past we have hosted two annual city-centre collections (1 day in May, 1 day in October) where cash donations are collected by volunteers and we started this again in 2022. The process we use is as follows:

Volunteers are colleagues from corporate "charity of the year" partnerships.

Our Fundraising Manager co-ordinates all corporate volunteering for our charity

Charity street collections require an application to be submitted to Manchester City Council before a permit is issued.

As well as undertaking a charity event risk assessment, with full insurance documentation, we issue volunteer briefing documents in advance of the event. We always secure a central city-centre office for the day to serve as our Volunteer HQ.

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On the day, we host 1 x 60 minute welcome and team briefing (covering ethics, health & safety, legal issues, logistics and housekeeping). Volunteers each carry a copy of the MCC permit, wear a charity tabard and take a numbered sealed bucket to collect cash. All materials are recorded as "signed out" per volunteer, with bucket numbers logged. Volunteers work in small teams per "geographical zone" within the city. Each team is visited by the fundraising manager during the course of the event.

At the end of each event, volunteers return to our HQ for debriefing. All material is recorded as "signed in" per volunteer. We then securely return the collection buckets to our Hulme office.

Our Finance Officer then opens the sealed buckets to record all monies donated at the event per volunteer. Our Fundraising Manager then records the monies per volunteer, per team and calculates the grand total. This information is recorded on the MCC collection form, which are collected within 4 weeks of the event. Each volunteer also receives a certificate of thanks and details of their individual, team and collective success within 3 days of the event.

Monies donated at each bi-annual event are then coded and added to the charity finance system (SAGE).

Charity Partners

In 2023/2024 we managed over 49 corporate partnerships, which helps generate unrestricted income. These partnerships are governed by our ethical fundraising policy and ethical investment policy. Each partner is supported by the fundraising manager for 12-24 months, based on an annual scheme of works (legal, logistic and procedural).

Charity partners have their own committees which are governed by senior managers of the company, and comply with fundraising guidance.

All monies are recorded on the charity donor database and SAGE finance accounts.

Community, Group and Individual Fundraisers

We follow a regulated schedule of stewardship (communications & administration) with all other fundraisers per donor type (in memory, regular giving, sponsored events, one off events, cause related marketing, one off donations) with activities and monies recorded via the charity donor database and SAGE finance accounts.

Compliments and Complaints

We have had no complaints from any fundraisers. We do receive a significant number of positive responses from people who value the contact, information and support they receive during the fundraising relationship.

We do not believe in 'forceful' fundraising. It is important to us that people choose to fundraise and support us. To this end:

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Directors' report for the year ended 31 March 2024

We do not use direct mail campaigns for charity fundraising, nor employ any unsolicited forms of marketing to generate donations.

We only communicate with individuals who are pro-active in contacting our charity with a wish to support us via fundraising.

We do not engage with fundraisers under the age of 18 without an adult supervising their activities.

We follow charity safeguarding policies where fundraisers might have previously experienced poor mental health. We become aware if any fundraisers' mental health worsens during their contact with us, and advise them to cancel or postpone their fundraising activities so they focus on their wellbeing, which is our main priority.

We follow all GDPR policy and procedures to ensure that people's data is protected and we do not employ a persistent approach for the purpose of soliciting or otherwise procuring money or other property on behalf of the charity and neither do we put people under undue pressure to give money or other property.

The income from fundraising is continuing to support a range of services including:

- o Advice
- o Peer Support
- o Food For All
- o Welcome and Access Team
- o Adult Counselling

Our Strategy for the coming year is to continue to maintain and build relationships with existing and new fundraisers. We want to raise money to enable our own strategy of making it easier for people to ask for help. We will hold two charity collections in Manchester during the year and our charity partners help with this. Community events were fully back up and running this year and we were back supporting all our fundraisers. All our fundraising messages are accompanied by messages to raise awareness of mental health and wellbeing. Fundraising will work closely with our Training Manager and marketing manager to build reciprocal links with businesses. All our work will follow all the above guidelines with a focus on building kind relationships.

Connections

It is important that we are visible in our local area to contribute our learning about what works for people with mental health issues and also to influence services and promote the work of the VCSE sector. Locally Manchester Mind has been involved in:

- Suicide Prevention Strategy
- Manchester Health and Wellbeing Leadership group

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- Mental Health Leadership Group (Greater Manchester)
- Working with VCSE organisations on developing plans around Community Mental Health Transformation
- National Mind Engagement Group
- National Mind Workplace Wellbeing Group
- National Mind Community of Practice for Community Mental Health Transformation
- Manchester Disability Sounding Board Meetings
- Local advice network

Quality

We continued to improve our approach to safeguarding and again passed the NHS audit. We also maintained the NHS IG Toolkit. We once again passed cyber essentials.

Challenges in 2023/2024

The cost of living crisis for both the people we work with and also for staff continued to be a challenge.

Working for the first quarter of the year without a permanent Finance Manager which left us fully aware of a deficit (closed by the end of the year).

Uncertainty concerning the continuation of a large contract (it did continue but not certain until Q1 of the next year)

Current accommodation is not fit for purpose – in that it is too small and many rooms are in disrepair.

Financial Review

Total income for the year was £3,139,124 a £221,882 (8%) increase on prior year (2023: £2,917,242), £16,327 decrease in unrestricted income and £238,209 increase in restricted income.

Fundraising has continued to recover following the pandemic and £366,418 of income has been generated this year (2023: £349,259), an increase on prior year of £17,159 (5%).

The business model for Food For All changed during the year. We moved to a reorganisation and a renaming of the team from April 24 as Welcome and Access which will incorporate the Welcome Team. There will still be a focus on food but it will take second place to our focus on delivering mental health support.

Community services have expanded with the provision of several new projects and income of £889,178 was received (2023: £757,767).

Training income has decreased on prior year by £53,853 (43%) to £72,099 (2023: £125,952).

The Manchester Engagement Team (MET) contract with Greater Manchester Mental Health Trust remained our largest source of income at 20% of total income (22% in 2022/23), however we are continuing to work to diversify our income streams to mitigate this financial risk.

Directors' report for the year ended 31 March 2024

The charity continues to secure new funding across all services and was successful in winning various new grants and contracts during 2023/2024.

As a service delivery organisation, staff costs are our single biggest area of expenditure. In 2023/24 expenditure on salaries totalled £2,634,833 (2023: £2,352,157).

The charity held £1,327,362 reserves at the year ending 2023/24 (2023: £1,224,303). £902,695 relates to unrestricted funds available for future use in line with the Charity's reserves policy, and £424,667 relates to restricted funds for specific externally funded projects.

The Board had previously agreed to designate £413,443 unrestricted funds from 2022/23 to support various projects and services in 2023/24, this included £2,009 for CYP, £90,866 for various Food For All projects, £71,336 matched funding for the Advice team, £33,011 to support various Community Services projects, £26,719 to provide Adult counselling and £47,511 to support our Welcome Team. The remainder was designated to support the central management function to enable future organisational growth and sustainability.

Principal funding sources

We would like to thank our principal funders for their support in 2023/24:

- GMMH NHS Foundation Trust
- Manchester City Council
- The National Lottery Community Fund
- National Mind
- Manchester Health & Care Commissioning Partnership

Manchester Mind could not exist without this valued support.

Individual and corporate donors

We would also like to thank our individual and corporate donors for their support in 2023/24. This area of income generation has become increasingly important to support the growth of the charity. In 2023/24, 200 new people and 95 new organisations contributed to raising £366,418 funds for the charity.

We are using this funding in different ways;

- To develop new services
- To support the continuation of existing services that are important to us
- To offer match funding in applications for grants

Reserves policy

The reserves held by Manchester Mind fall into two primary categories: restricted and unrestricted reserves.

Directors' report for the year ended 31 March 2024

- Restricted reserves are through grants and funding for individual projects, and such funds are restricted according to the contract to provide such services. Total value at March 2024 was £424,667.
- Unrestricted reserves are obtained through income generation (e.g. training), donations (including legacies) and any surplus produced by effective management of budgets (as limited by contract terms). The purpose of holding unrestricted reserves is to secure the financial future of Manchester Mind as a going concern, and to support agreed self-funded projects and services. Total value at March 2024 was £902,695.

Unrestricted reserves are divided into four sub-categories, these categories are:

- 1) Redundancy – Manchester Mind has a duty of care to staff to ensure that sufficient funds are held in reserve in the event of redundancy. Total value of the redundancy reserve at March 2024 was £164,136.
- 2) Continuation – Manchester Mind wants to protect the long-term future of the Charity by holding funds in reserve to cover essential costs and liabilities during times of financial difficulty. The Board agreed that we should have a minimum of three months central management charges and a provision for the long-term unavoidable liabilities of the Charity, such as property leases. Total value of the continuance reserve at March 2024 was £135,663.
- 3) Designated - Where the Board of Trustees or the Finance Sub-Committee (on authorisation by the Board) have made a commitment for the release of funds from unrestricted reserves for a designated purpose. This may be to support new/existing self-funded projects or matched costs on externally funded projects. This will predominantly be reviewed as part of the annual budget setting process. Total value of designated funds agreed by the Board in March 2024 was £534,646.
- 4) Free Reserves - Any surplus held in unrestricted reserves after the demands of the above. Total value at March 2024 was £68,250.

The reserves are reviewed and re-valued on an annual basis as part of the annual budgeting process. The review is carried out by the Finance Sub-Committee with recommendations made to the Board on the adequacy of reserves.

Investment policy

Manchester Mind has an ethical investment policy. Manchester Mind banks with the Co-operative Bank.

Directors' report for the year ended 31 March 2024

Risk management

The Board has overall responsibility for management of risk and operates in line with its risk management policy.

The Board, via the CEO and management team, maintains a risk register detailing the major risks we face as a charity and the systems and processes in place to mitigate these risks. The risk register is reviewed every three months at the Board. Risk is also a standing agenda item at project meetings, sub-committee meetings, Board meetings and at staff supervision meetings so risk can be considered more frequently if there is a significant change in our risk profile.

The Board also holds a strategic planning event each year, which includes an assessment of and discussion around risk.

This year the trustees reviewed our risk profile into a more user-friendly version and better able to be overseen by all the sub-committees.

Specific procedures are in place to ensure the health and safety of staff, volunteers, service users and visitors. Each project has appropriate quality standards for their work and compliance is monitored and reported on by the CEO.

Future financial strategies

Our main financial strategies for the future remain to achieve long-term financial sustainability by:

- diversifying our income streams and ensuring our services are delivered as efficiently and effectively as possible
- ensuring that all projects are properly funded so that they can deliver on their objectives
- giving careful consideration to the use of reserves ensuring that their application supports the delivery of our strategic aims
- monitoring and reviewing in-year financial performance and taking corrective action where needed

Our focus is to:

- secure funding for current projects which are under review
- to continue to develop a fundraising strategy to build on the expertise and knowledge gained over the last five years and to look to develop areas of fundraising around legacies and individual giving as well as continuing with sponsored events and business partnerships.

In terms of gaining greater financial stability, we are aware that there remains pressure on local authority and health budgets and that is going to be more difficult over the coming years. Therefore, our focus will continue to be about developing undesignated income streams through training and fundraising. We will look at other opportunities where services can be delivered with a longer-term plan for sustainability.

Directors' report for the year ended 31 March 2024

Plans for future periods

Focus for 2024/2025

Manchester Mind will continue to develop and implement our strategy of Making it Easier to Ask For Help. We will continue to focus on our staff and volunteers and on embedding our trauma informed approach across our whole person approach.

We will also be looking to relocate to new premises which will help us develop our service model and be more accessible to people across Manchester.

Going Concern

The charity has a strong reserve position and has sufficient available resources, as demonstrated by the reserve policy above. We have adequate financial resources and are well placed to manage the business risks. Our planning process, including financial projections, has taken into consideration the current economic climate and its potential impact on the various sources of income and planned expenditure. The charity is constantly assessing the short and long term impact on its fundraising activities in the current climate. Our cash deposits could easily be drawn down should working capital be required. Appropriate consideration of risks as part of its normal risk management processes and mitigating actions both already taken and available to be taken. There are no other material uncertainties that call into doubt the charity's ability to continue.

Directors' report for the year ended 31 March 2024

Statement of Directors' responsibilities

The Board of Directors is responsible for preparing the annual report and financial statements in accordance with applicable law and regulations. Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Under company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the group and the income and expenditure of the group for that period.

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

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and accounting 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
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose at any time the financial position of the charitable company and to enable it 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

The members of the Board who are Directors for the purposes of company law, and trustees for the purposes of charity law, who served during the year and up to the date of this report are set out on page 2.

In accordance with company law, as the company's Directors, each member of the Board certifies that:

- so far as they are aware, there is no relevant information of which the auditor is unaware
- as Directors of the company they have taken all necessary steps to be aware of information which would be relevant for audit purposes and have communicated them to the auditor

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102) (issued January 2015) and in accordance with the provisions applicable to companies subject to the small companies' regime (of the Companies Act 2006).

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Directors' report for the year ended 31 March 2024**Auditor**

Slade and Cooper were re-appointed as the auditors during the year and have expressed their willingness to continue in that capacity.

Approved by the Board and signed on its behalf by:

..... Date 20th September 2024
.....

Rachel Pearson (Chair)

Independent Auditor's Report to the members and trustees of Manchester Mind

Opinion

We have audited the financial statements of Manchester Mind (the 'charitable company') for the year ended 31 March 2024, which comprise the Statement of Financial Activities (including the income and expenditure account), the Balance Sheet, the Statement of Cash Flows and the related notes. 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 2024, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's 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 trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

Independent Auditor's Report to the members and trustees of Manchester Mind

required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Trustees' Annual Report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 18, 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.

Independent Auditor's Report to the members and trustees of Manchester Mind

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- enquiry of management and those charged with governance around actual and potential litigation and claims.
- enquiry of the charity's staff, management and those charged with governance to identify any instances of non-compliance with laws and regulations.
- reviewing minutes of meetings of those charged with governance.
- reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

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

A further description of our responsibilities is available on the Financial Reporting Council's website at:

<https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>.

This description forms part of our auditor's report.

Manchester Mind

(a company limited by guarantee)

Independent Auditor's Report to the members and trustees of Manchester Mind

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Chinwe Jennifer Daniel FCCA DChA
Senior Statutory Auditor

for and on behalf of
Slade & Cooper Limited
Statutory Auditors
Beehive Mill
Jersey Street
Manchester
M4 6JG

Date: 27th September 2024

Slade & Cooper Limited is eligible to act as an auditor in terms of section 1212 of the
Companies Act 2006

Manchester Mind
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	352,583	13,835	366,418	349,259
Charitable activities:	4				
Advice Services		-	350,698	350,698	328,164
Children & Young People Services		109,907	272,504	382,411	346,935
Food For All		42,937	100,964	143,901	119,061
Manchester Engagement Team		627,127	-	627,127	633,475
Community Services		85,956	803,222	889,178	757,767
Other		10,500	158,438	168,938	256,629
Other trading activities	5	72,099	-	72,099	125,952
Other income	6	-	138,354	138,354	-
Total income		1,301,109	1,838,015	3,139,124	2,917,242
Expenditure on:					
Raising funds	7	150,984	-	150,984	140,726
Charitable activities:	8				
Advice Services		46,328	389,391	435,719	346,194
Children & Young People Services		103,117	302,823	405,940	406,003
Food For All		100,974	92,466	193,440	241,092
Manchester Engagement Team		574,246	-	574,246	612,494
Community Services		99,686	704,303	803,989	715,963
Other		91,736	273,111	364,847	148,883
Other trading activities	9	106,900	-	106,900	118,656
Total expenditure		1,273,971	1,762,094	3,036,065	2,730,011
Net income/(expenditure) for the year	11	27,138	75,921	103,059	187,231
Transfer between funds		194,102	(194,102)	-	-
Net movement in funds for the year		221,240	(118,181)	103,059	187,231
Reconciliation of funds					
Total funds brought forward		681,455	542,848	1,224,303	1,037,072
Total funds carried forward		902,695	424,667	1,327,362	1,224,303

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Manchester Mind
Company number 4738057
Balance sheet as at 31 March 2024

	Note	2024	2023
		£	£
Current assets			
Stock		-	-
Debtors	16	316,898	435,861
Cash at bank and in hand	17	1,148,580	902,573
Total current assets		1,465,478	1,338,434
Liabilities			
Creditors: amounts falling due in less than one year	18	(138,116)	(114,131)
Net current assets		1,327,362	1,224,303
Total assets less current liabilities		1,327,362	1,224,303
Creditors: amounts falling due after more than one year	-	-	-
Net assets		1,327,362	1,224,303
The funds of the charity:			
Restricted income funds	19	424,667	542,848
Unrestricted income funds	20	902,695	681,455
Total charity funds		1,327,362	1,224,303

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 27 to 43 form part of these accounts.

Approved by the trustees on 20/09/2024 and signed on their behalf by:

.....
Rachel Pearson (Trustee)

Manchester Mind
Statement of Cash Flows
for the year ending 31 March 2024

	Note	2024 £	2023 £
Cash provided by/(used in) operating activities	23	246,007	522
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		-	-
Proceeds from sale of tangible fixed assets		-	8,505
Purchase of tangible fixed assets		-	-
Proceeds from sale of investments		-	-
Purchase of investments		-	-
Cash provided by/(used in) investing activities		-	8,505
<i>Cash flows from financing activities:</i>			
Repayment of borrowing		-	-
Cash inflows from new borrowing		-	-
Cash provided by/(used in) financing activities		-	-
Increase/(decrease) in cash and cash equivalents in the year		246,007	9,027
Cash and cash equivalents at the beginning of the year		902,573	893,546
Cash and cash equivalents at the end of the year		1,148,580	902,573

Notes to the accounts for the year ended 31 March 2024

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Manchester Mind meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Notes to the accounts for the year ended 31 March 2024 (continued)

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of staff engaged in the activity and their associated support costs.
- Expenditure on charitable activities includes the costs engaged in furthering the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 9.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Office fixtures and equipment	25%
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Notes to the accounts for the year ended 31 March 2024 (continued)

k Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The Charity does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

l Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

m Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

n Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

o Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Notes to the accounts for the year ended 31 March 2024 (continued)

p Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 11. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within support and governance costs and allocated to the funds of the charity using the methodology set out in note 9.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies**Current reporting period**

	Unrestricted £	Restricted £	Total 2024 £
Donations	352,583	13,835	366,418
Legacies	-	-	-
Donated services	-	-	-
Total	352,583	13,835	366,418

Previous reporting period

	Unrestricted £	Restricted £	Total 2023 £
Donations	349,259	-	349,259
Legacies	-	-	-
Donated services	-	-	-
Total	349,259	-	349,259

Notes to the accounts for the year ended 31 March 2024 (continued)

4 Income from charitable activities**Current reporting period**

	Unrestricted £	Restricted £	Total 2024 £
Advice Services			
Our Manchester / Manchester City Council	-	57,707	57,707
MVAP / Big Lottery	-	108,733	108,733
MVAP / Manchester City Council	-	41,837	41,837
Universal Credit / National Mind	-	-	-
Advice Supervisor / National Mind	-	12,295	12,295
Park House / GMMHT	-	29,013	29,013
Laureate House / GMMHT	-	20,356	20,356
Food Bank	-	18,324	18,324
Mental Health Support Sessions / Lottery	-	8,088	8,088
IOTLS	-	54,345	54,345
Subtotal for Advice Services	-	350,698	350,698
Children & Young People Services			
Positive Changes / Lottery	-	84,140	84,140
ICRS / NHS MCR CCG	-	45,834	45,834
M-Thrive / NHS MCR CCG	-	104,599	104,599
M-Thrive / Independent Schools	59,128	-	59,128
Eric Wright Trust / EWT	-	30,000	30,000
Eric Wright Trust / EWT	-	-	-
Leaving Care	48,224	-	48,224
Eric Wright Trust cost of living	-	-	-
MUFC Project	-	7,931	7,931
Student Union Counselling	2,555	-	2,555
Subtotal for Children & Young People Services	109,907	272,504	382,411
Food For All			
Zion Café / Manchester City Council	-	42,968	42,968
Food For All / Various	20,709	-	20,709
Jigsaw Housing	-	7,500	7,500
Mental Health Support Sessions / Lottery	-	26,124	26,124
Beyondly Allotment Project	-	7,000	7,000
The D'Oyly Carte Charitable Trust	-	3,500	3,500
Be well - social and horticultural	-	13,872	13,872
Match funding	22,228	-	22,228
Subtotal for Food For All	42,937	100,964	143,901
Manchester Engagement Team (MET)			
MET / GMMHT	627,127	-	627,127
Subtotal for MET	627,127	-	627,127
Community Services			
Mums Matters / Manchester City Council	-	46,595	46,595
Peer Support Training Fund / NHS MCR CCG	85,956	-	85,956
Peer Support Volunteer Co-ordinator Co-op	-	1,994	1,994
MASH worker / TOG Mind	-	36,630	36,630
Early Help Resilience worker	-	54,862	54,862
Thriving Families	-	11,978	11,978
Discharge Support / GMMHT	-	92,969	92,969
Improving Physical Health CET Expanded / GMMHT	-	523,580	523,580
Resilience Training / Various	-	34,614	34,614
Subtotal for Community Services	85,956	803,222	889,178
Other			
National Mind Phones	-	-	-
Big Manchester North / Barnardos	-	36,597	36,597
Big Manchester Central / Barnardos	-	35,958	35,958
Living Well - Peer support and lived experience	-	50	50
Manchester Mind Living Well	-	84,833	84,833
Gallagher Community Fund	-	1,000	1,000
Misc Income / Various	10,500	-	10,500
Subtotal for Other	10,500	158,438	168,938
Total	876,427	1,685,826	2,562,253

Notes to the accounts for the year ended 31 March 2024 (continued)

4 Income from charitable activities (continued)

Previous reporting period	Unrestricted £	Restricted £	Total 2023 £
Advice Services			
Our Manchester / Manchester City Council	-	72,395	72,395
MVAP / Big Lottery	-	98,910	98,910
MVAP / Manchester City Council	-	72,470	72,470
Universal Credit / National Mind	-	-	-
Advice Supervisor / National Mind	-	36,082	36,082
Park House / GMMHT	-	28,483	28,483
Laureate House / GMMHT	-	19,824	19,824
Subtotal for Advice Services	-	328,164	328,164
Children & Young People Services			
Positive Changes / Lottery	-	91,211	91,211
ICRS / NHS MCR CCG	-	44,455	44,455
M-Thrive / NHS MCR CCG	-	101,458	101,458
M-Thrive / Independent Schools	35,735	-	35,735
Reconnect Greater Manchester/ ESF	-	8,815	8,815
Co-op Resilience Project / National Mind	-	18,000	18,000
Eric Wright Trust / EWT	-	5,000	5,000
Leaving Care	22,103	-	22,103
Eric Wright Trust cost of living	-	19,000	19,000
Winter Discharge Fund / 42nd Street	-	1,158	1,158
Subtotal for Children & Young People Services	57,838	289,097	346,935
Food For All			
Zion Café / Manchester City Council	65,976	-	65,976
Food For All / Various	48,213	-	48,213
Be Well - social and horticultural	-	4,872	4,872
Subtotal for Food For All	114,189	4,872	119,061
Manchester Engagement Team (MET)			
MET / GMMHT	633,475	-	633,475
Subtotal for MET	633,475	-	633,475
Community Services			
Community Training / Manchester City Council	-	33,228	33,228
Mums Matters / Manchester City Council	-	38,667	38,667
Peer Support/ National Mind	-	4,920	4,920
Peer Support Training Fund / NHS MCR CCG	34,850	-	34,850
Peer Support Volunteer Co-ordinator Co-op	-	(1,775)	(1,775)
MASH worker / TOG Mind	-	20,600	20,600
Discharge Support / GMMHT	-	92,969	92,969
Improving Physical Health CET / GMMHT	-	-	-
Improving Physical Health CET Expanded / GMMHT	-	492,857	492,857
Resilience Training / Various	-	41,451	41,451
Subtotal for Community Services	34,850	722,917	757,767
Other			
Be Well / Big Life	-	7,500	7,500
National Mind Phones	-	40,857	40,857
Big Manchester North / Barnardos	-	35,689	35,689
Big Manchester Central / Barnardos	-	25,175	25,175
Living Well - Peer support and lived experience	-	145,535	145,535
Misc Income / Various	1,873	-	1,873
Subtotal for Other	1,873	254,756	256,629
Total	842,225	1,599,806	2,442,031

Notes to the accounts for the year ended 31 March 2024 (continued)

5 Income from other trading activities

	2024 £	2023 £
Mental Health Training	72,099	125,952
	<u>72,099</u>	<u>125,952</u>

All income from other trading activities is unrestricted.

6 Other income

	Unrestricted £	Restricted £	2024 £
Building move			
Leri Charitable Trust	-	100,000	100,000
Business Continuity Fund	-	38,354	38,354
	<u>-</u>	<u>138,354</u>	<u>138,354</u>

7 Cost of raising funds

	2024 £	2023 £
Membership scheme	5,754	6,476
Staff costs	71,373	60,379
Office Costs	10,192	4,644
Merchandise	7,209	1,598
Governance costs (see note 10)	1,214	1,833
Support costs (see note 10)	55,242	65,796
	<u>150,984</u>	<u>140,726</u>

All expenditure on cost of raising funds is unrestricted.

8 Analysis of expenditure on charitable activities

	2024 £	2023 £
Restricted expenditure	1,762,094	1,540,406
Unrestricted expenditure	1,016,087	930,223
	<u>2,778,181</u>	<u>2,470,629</u>

9 Cost of trading activities

	2024 £	2023 £
Staff costs	51,141	41,818
Freelancer Costs	32,350	51,501
Office Costs	8,467	5,142
Volunteer costs	16	6
Governance costs (see note 9)	321	547
Support costs (see note 9)	14,605	19,642
	<u>106,900</u>	<u>118,656</u>

Notes to the accounts for the year ended 31 March 2024 (continued)

10 Analysis of governance and support costs

Current reporting period	Basis of apportionment	Support £	Governance £	Total 2024 £
Staff costs	Time spent	347,399	-	347,399
Office costs	Floor area	89,801	-	89,801
Audit fees	Governance	-	8,100	8,100
Legal and professional	Governance	-	1,505	1,505
		<u>437,200</u>	<u>9,605</u>	<u>446,805</u>
Previous reporting period				
	Basis of apportionment	Support £	Governance £	Total 2023 £
Staff costs	Time spent	319,012	-	319,012
Office costs	Floor area	96,889	-	96,889
Audit fees	Governance	-	6,240	6,240
Legal and professional	Governance	-	5,348	5,348
		<u>415,901</u>	<u>11,588</u>	<u>427,489</u>

11 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2024 £	2023 £
Depreciation	-	1,173
Loss/(profit) on disposal of fixed assets	-	(5,191)
Interest payable	-	-
Operating lease rentals:		
Property	59,603	70,609
Other	-	-
Auditor's remuneration - audit fees	8,100	6,240
Auditor's remuneration - accountancy fees	-	-
Auditor's remuneration - payroll bureau fees	-	-
Independent examiner's fee	-	-
	<u></u>	<u></u>

Notes to the accounts for the year ended 31 March 2024 (continued)

12 Staff costs

Staff costs during the year were as follows:

	2024 £	2023 £
Wages and salaries	2,188,209	1,888,318
Social security costs	197,040	171,503
Pension costs	109,565	94,923
Redundancy and termination costs	-	19,118
Other staff costs	140,019	178,295
	<u>2,634,833</u>	<u>2,352,157</u>
Allocated as follows:		
Cost of raising funds	71,373	60,379
Charitable activities	2,164,920	1,930,948
Support costs	347,399	319,012
Other trading activities	51,141	41,818
	<u>2,634,833</u>	<u>2,352,157</u>

One employee received remuneration (excluding employer pension contributions) that fell in the band £60,000 to £70,000 (2023: Nil).

The average number of staff employed during the period was 85 (2023: 80).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £68,064 (2023: £66,988).

13 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration during the year. One trustee received £13 of reimbursed expenses for travel costs (2023: Nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2023: nil).

Notes to the accounts for the year ended 31 March 2024 (continued)

14 Government grants

The government grants recognised in the accounts were as follows:

	2024 £	2023 £
Manchester City Council	322,548	304,838
Greater Manchester Mental Health Trust	1,323,045	1,255,295
NHS Manchester CCG	236,439	163,084
NHS Manchester ICB	84,833	-
	1,966,865	1,723,217

There were no unfulfilled conditions and contingencies attaching to the grants at the year end.

15 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Notes to the accounts for the year ended 31 March 2024 (continued)

16 Debtors

	2024 £	2023 £
Trade debtors	269,804	345,989
Prepayments and accrued income	47,094	89,872
	<u>316,898</u>	<u>435,861</u>

17 Cash at bank and in hand

	2024 £	2023 £
Cash at bank and on hand	1,148,580	902,573
	<u>1,148,580</u>	<u>902,573</u>

18 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	33,028	16,353
Other creditors and accruals	32,613	31,897
Deferred income	18,887	18,360
Taxation and social security costs	53,588	47,521
	<u>138,116</u>	<u>114,131</u>

£19k deferred income relates to training income received in 2023/24 for delivery in 2024/25 (2023: £3k). £0k relates to grant income for the 2024/25 financial year (2023: £15k).

Notes to the accounts for the year ended 31 March 2024 (continued)

19 Analysis of movements in restricted funds

Current reporting period	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
Advice Services					
Our Manchester / MCC	-	57,707	(62,819)		(5,112)
MVAP / Big Lottery	35,121	108,733	(114,481)		29,373
MVAP / MCC	52,698	41,837	(58,098)		36,437
Universal Credit / National Mind	5,201	-	-		5,201
Advice Supervisor / National Mind	13,729	12,295	(27,737)	1,713	-
Park House / GMMHT	-	29,013	(35,625)		(6,612)
Laureate House / GMMHT	1,078	20,356	(17,898)		3,536
Food Bank	-	18,324	(20,160)		(1,836)
Mental Health Support Sessions / Lottery	-	8,088	(8,108)		(20)
IOTLS	-	54,345	(44,465)		9,880
Total Advice Services	107,827	350,698	(389,391)	1,713	70,847
Children & Young People Services					
Positive Changes / Lottery	25,905	84,140	(86,434)		23,611
ICRS /NHS MCR CCG	(303)	45,834	(45,343)		188
M-Thrive / NHS MCR CCG	48,553	104,599	(106,979)		46,173
Reconnect Greater Manchester/ ESF	1,695	-	-		1,695
Peer Support Transitions / 42nd Street	4,875	-	(4,875)		-
Eric Wright Trust / EWT	-	30,000	(26,344)		3,656
Eric Wright Trust / EWT	18,219	-	(18,219)		-
Eric Wright Trust cost of living	11,083	-	(11,083)		-
MUFC Project	3,340	7,931	(3,546)	(7,725)	-
Winter Discharge Fund / 42nd Street	1,229	-	-		1,229
Ringway Golf Club	-	13,835	-		13,835
Total Children & Young People	114,596	286,339	(302,823)	(7,725)	90,387
Food For All					
Zion Café / Manchester City Council	-	42,968	(40,130)		2,838
Jigsaw Housing	-	7,500	(7,353)		147
Mental Health Support Sessions / Lottery	-	26,124	(25,471)		653
Beyondly Allotment Project	-	7,000	(6,384)		616
The D'Oyly Carte Charitable Trust	-	3,500	(1,000)		2,500
Social Recovery Fund / One MCR	764	-	-		764
GMcr Food Project / NHS MCR CCG	2,770	-	-		2,770
Be well - social and horticultural	(2,628)	13,872	(12,128)		(884)
Total Food For All	906	100,964	(92,466)	-	9,404
Community Services					
Mums Matters / Manchester City Council	8,968	46,595	(47,306)		8,257
Peer Support/ National Mind	398	-	-		398
Peer Support Volunteer Co-ordinator Co-op	5,233	1,994	(7,227)		-
MASH worker / TOG Mind	18,392	36,630	(25,911)		29,111
Early Help Resilience worker	-	54,862	(45,272)		9,590
Thriving Families	-	11,978	(11,041)		937
Discharge Support / GMMHT	(8,703)	92,969	(82,448)		1,818
Improving Physical Health CET / GMMHT	30,274	-	-	(30,274)	-
Improving Physical Health CET Expanded / GMMHT	83,396	523,580	(449,998)	(156,978)	-
Resilience Training / Various	22,866	34,614	(35,100)		22,380
Total Community Services	160,824	803,222	(704,303)	(187,252)	72,491

Notes to the accounts for the year ended 31 March 2024 (continued)

19 Analysis of movements in restricted funds (continued)

Current reporting period	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
Other					
National Mind Phones	30,447	-	(29,609)	(838)	-
Living Well - Peer Support & Lived Experience	109,473	50	(78,201)		31,322
Manchester Mind Living Well	-	84,833	(92,480)		(7,647)
Gallagher Community Fund	-	1,000	-		1,000
Big Manchester North / Barnardos	-	36,597	(36,597)		-
Big Manchester Central / Barnardos	-	35,958	(35,958)		-
Mental Health Transformation / NHS MCR CCG	18,775	-	(266)		18,509
Total Other	158,695	158,438	(273,111)	(838)	43,184
Building move					
Leri Charitable Trust	-	100,000	-		100,000
Business Continuity Fund	-	38,354	-		38,354
Total Building move	-	138,354	-	-	138,354
Total	542,848	1,838,015	(1,762,094)	(194,102)	424,667

Manchester Mind

Notes to the accounts for the year ended 31 March 2024 (continued)

19 Analysis of movements in restricted funds (continued)

Previous reporting period	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Advice Services					
Our Manchester / MCC	(3)	72,395	(100,021)	27,629	-
MVAP / Big Lottery	32,256	98,910	(96,045)	-	35,121
MVAP / MCC	32,842	72,470	(52,614)	-	52,698
Universal Credit / National Mind	10,309	-	(5,108)	-	5,201
Advice Supervisor / National Mind	17,943	36,082	(40,296)	-	13,729
Park House / GMMHT	-	28,483	(33,364)	4,881	-
Laurette House / GMMHT	-	19,824	(18,746)	-	1,078
Total Advice Services	93,347	328,164	(346,194)	32,510	107,827
Children & Young People Services					
Positive Changes / Lottery	27,850	91,211	(93,155)	(1)	25,905
Help Through Crisis / Lottery	8,661	-	(12,780)	4,119	-
ICRS / NHS MCR CCG	-	44,455	(44,758)	-	(303)
M-Thrive / NHS MCR CCG	27,338	101,458	(80,243)	-	48,553
Reconnect Greater Manchester/ ESF	(7,120)	8,815	-	-	1,695
Co-op Resilience Project / National Mind	-	18,000	(22,652)	4,652	-
Building Resilience / Lottery	-	-	(15)	15	-
Children In Need / CIN	20,570	-	(27,531)	6,961	-
Peer Support Transitions / 42nd Street	4,875	-	-	-	4,875
Eric Wright Trust / EWT	25,000	5,000	(11,781)	-	18,219
Eric Wright Trust cost of living	-	19,000	(7,917)	-	11,083
MUFC Project	3,340	-	-	-	3,340
Winter Discharge Fund / 42nd Street	72	1,158	(1)	-	1,229
Total Children & Young People	110,586	289,097	(300,833)	15,746	114,596
Food For All					
Food - Welfare Project / One MCR	24,190	-	(26,450)	2,260	-
Winter Grant / Manchester City Council	8,586	-	(16,212)	7,626	-
Social Recovery Fund / One MCR	7,556	-	(6,792)	-	764
GMcr Food Project / NHS MCR CCG	34,000	-	(31,230)	-	2,770
Be well - social and horticultural	-	4,872	(7,500)	-	(2,628)
Total Food For All	74,332	4,872	(88,184)	9,886	906
Community Services					
Community Training / Manchester City Council	-	33,228	(47,615)	14,387	-
Mums Matters / Manchester City Council	14,617	38,667	(44,316)	-	8,968
Peer Support/ National Mind	398	-	-	-	398
Peer Support/ Co-op & National Mind	20,044	4,920	(25,749)	785	-
Volunteer Coordinator / National Mind	17,326	-	-	(17,326)	-
Peer Support Training Fund / NHS MCR CCG	32,239	-	-	(32,239)	-
Peer Support Volunteer Co-ordinator Co-op	-	(1,775)	(10,318)	17,326	5,233
MASH worker / TOG Mind	-	20,600	(2,208)	-	18,392
Discharge Support / GMMHT	5,138	92,969	(100,970)	(5,840)	(8,703)
Improving Physical Health CET / GMMHT	24,434	-	-	5,840	30,274
Improving Physical Health CET Expanded / GMMHT	-	492,857	(409,461)	-	83,396
Resilience Training / Various	-	41,451	(18,585)	-	22,866
Total Community Services	114,196	722,917	(659,222)	(17,067)	160,824

Notes to the accounts for the year ended 31 March 2024 (continued)

19 Analysis of movements in restricted funds (continued)

Previous reporting period	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Other					
Be Well / Big Life	-	7,500	(7,500)	-	-
National Mind Phones	-	40,857	(10,410)	-	30,447
Living Well - Peer Support & Lived Experience	-	145,535	(36,062)	-	109,473
Big Manchester North / Barnardos	-	35,689	(35,689)	-	-
Big Manchester Central / Barnardos	-	25,175	(25,175)	-	-
Mental Health Transformation / NHS MCR CCG	49,912	-	(31,137)	-	18,775
Total Other	49,912	254,756	(145,973)	-	158,695
Total	442,373	1,599,806	(1,540,406)	41,075	542,848

Name of restricted fund	Description, nature and purposes of the fund
Our Manchester / MCC	This grant from Manchester City Council is for the provision of drop-in support sessions, welfare advice and emergency food delivery.
Manchester Volunteer Advice Project (MVAP) Big Lottery	The MVAP partnership is funded by the National Lottery Community Fund. Its purpose is to enhance the provision of advice services in Manchester through training and supporting volunteers in community advice work organisations.
Manchester Volunteer Advice Project (MVAP) MCC	Manchester City Council fund this project for the delivery of the Volunteer Advice Service supporting the homeless.
Positive Changes / Lottery	This project is funded by the National Lottery for the provision of young people's counselling.
M- Thrive / NHS MCR CCG	Manchester Mind are part of a Greater Manchester consortium delivering one-to-one psychosocial support to pupils in schools.
Discharge Support / GMMHT	This GMMH funded scheme offers additional support to people who are being discharged from Community Mental Health Teams, helping them to identify goals and connect them to services in their community.
Improving Physical Health CET expanded / GMMHT	This GMMH funded project is to improve access to physical health checks for those with severe mental illness within Primary Care Networks.
Manchester Mind Living Well	Manchester Mind are part of a VCSE collaborative which is aiming to enable greater access to mental health support.

Notes to the accounts for the year ended 31 March 2024 (continued)

20 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	As at 31 March 2024 £
Redundancy Reserve	165,585	-	-	(1,449)	164,136
Continuance Reserve	135,663	-	-	-	135,663
Designated Project Fund	315,205	948,526	(1,122,987)	236,924	377,668
Designated Project Fund (IPH)	-	-	-	156,978	156,978
Free Reserves	65,002	352,583	(150,984)	(198,351)	68,250
	<u>681,455</u>	<u>1,301,109</u>	<u>(1,273,971)</u>	<u>194,102</u>	<u>902,695</u>

Previous reporting period	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	As at 31 March 2023 £
Redundancy Reserve	134,529	-	(19,118)	50,174	165,585
Continuance Reserve	110,255	-	-	25,408	135,663
Designated Project Fund	234,192	968,178	(1,245,517)	358,352	315,205
Free Reserves	115,723	349,259	75,029	(475,009)	65,002
	<u>594,699</u>	<u>1,317,437</u>	<u>(1,189,606)</u>	<u>(41,075)</u>	<u>681,455</u>

Name of unrestricted fund

Description, nature and purposes of the fund

Redundancy Reserve

Liability for all staff employed by Manchester Mind in line with statutory redundancy pay conditions.

Continuance Reserve

Protects the long-term continuance of the Charity, ensures essential funds are covered during times of financial difficulty.

Designated Project Fund

Additional spending as approved by the Board of Trustees for a designated purpose i.e. to support new/existing self-funded projects or matched costs on externally funded projects.

Designated Project Fund (IPH)

This project is to improve access to physical health checks for those with severe mental illness within Primary Care Networks.

Free Reserves

Any surplus held in unrestricted reserves after the demands of the above.

Notes to the accounts for the year ended 31 March 2024 (continued)

21 Analysis of net assets between funds

Current reporting period

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	-	-	-
Fixed asset investments	-	-	-	-
Net current assets/(liabilities)	164,136	738,559	424,667	1,327,362
Creditors of more than one year	-	-	-	-
Total	164,136	738,559	424,667	1,327,362

Previous reporting period

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	-	-	-
Net current assets/(liabilities)	165,585	515,870	542,848	1,224,303
Total	165,585	515,870	542,848	1,224,303

22 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the

	Property	
	2024 £	2023 £
Less than one year	54,226	60,205
One to five years	-	-
Over five years	-	-
	54,226	60,205

23 Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net income/(expenditure) for the year	103,059	187,231
Adjustments for:		
Depreciation charge	-	1,173
Loss/(profit) on sale of fixed assets	-	(5,191)
(Gains)/losses on investments	-	-
Dividends, interest and rents from investments	-	-
Decrease/(increase) in stock	-	-
Decrease/(increase) in debtors	118,963	(137,678)
Increase/(decrease) in creditors	23,985	(45,013)
Net cash provided by/(used in) operating activities	246,007	522

MANCHESTER MIND

England & Wales - Charity number 1102058

Accounts

Charity number 1102058

Company number 4738057

Manchester Mind

(a company limited by guarantee)

Annual report and

Financial statements

For the year ended 31 March 2023



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Reference and administrative information

Charity number 1102058

Company number 4738057

Registered office Zion Community Resource Centre, 339 Stretford Road, Manchester, M15 4ZY

Directors and trustees

The Directors, who are also the charity's trustees under charity law, were as follows:

Rachel Pearson (Chair)

Ms J Bytheway (retired 14.06.23)

Ms E Bloomfield (Vice-Chair)

Ms A Ince-Brown

Mr N O'Donovan (retired 14.06.23)

David Milne (Secretary)

Rhian Cooke

Teresa Wilson

Simon Farr (Treasurer)

Principal staff

Ms E Simpson Chief Executive Officer (CEO)

Ms Clare Abbott Operations Director

Ms R. Lyster Finance Manager (left August 22)

Ms Kay Ward People and Wellbeing Manager (from September 22)

Mr D Gratton Office Manager

Auditors

Slade & Cooper Limited,
46-50 Oldham Street,
Manchester M4 1LE

Bankers

Co-operative Bank 3rd Floor,
1 Balloon Street Manchester M60 4EP

Solicitors

Neil Myerson
The Cottages, Regent Road
Altrincham WA14 1RX

Directors' report for the year ended 31 March 2023

The Board presents its annual report and the audited financial statements for the year ended 31 March 2023. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Structure, governance and management

Constitution

Manchester Mind is a charitable company limited by guarantee, incorporated on 17 April 2003 and registered as a charity on 11 February 2004. The charity is governed by its memorandum and articles of association, which outlines its objects and powers.

The charity was originally established as the Hulme Advocacy and Research Project (then Health Advocacy Research Project) under a written constitution in 1989. In 2011, the charity changed its name to Manchester Mind on becoming an affiliate member of the national Mind network.

In the event of the charity being wound up, members are required to contribute an amount of £1. As at 31 March 2023, the charity had 92 members.

The charity had a subsidiary, Good Mood Food Catering Limited (GMF, company number 05391417), which was established as a company limited by guarantee on 14 March 2005. GMF provided outside catering services until its trade and assets of GMF were transferred to Manchester Mind on 1 April 2017. It previously reported quarterly on its activity and financial performance to the Finance Sub-Committee and the Board. GMF remains dormant.

The Board

The Board comprises a minimum of three Directors with no maximum. As at 31 March 2023 there were 9 Directors on the Board.

The Directors are responsible for decisions regarding strategic direction and policy formation. Day-to-day management of the charity's affairs is delegated to the Chief Executive Officer and management team including the Operations Director, Finance Manager and People and Wellbeing Manager who follow a scheme of delegation set out in the terms of reference. The trustees meet quarterly and delegate oversight to 4 sub-committees.

Sub-Committees

The Trustees have a system of Sub-Committees which enables greater oversight of finances, operations, governance strategy and risk and finally people and wellbeing.

There is also a Remuneration Committee made up of the Chair, Treasurer, one Trustee and the Chief Executive Officer. The Committee meets when required if a pay rise is to be discussed. The Charity has in the past informally aligned itself with NJC pay scales, however, last year awarded a pay rise of 3% which was less than the agreement for NJC. This was because 3% was deemed affordable by the trustees. If an inflationary increase is proposed this is initially reviewed as part of the Finance-Sub-committee to assess affordability, with a recommendation made to the Trustees or the Remuneration Committee for further consideration. The Committee also considers any other changes to salary such as spine point increases or any special salary rates that don't align with NJC scales. All

Manchester Mind

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Directors' report for the year ended 31 March 2023

requests are investigated and benchmarked against other roles and a report is submitted to the Remuneration Committee for consideration.

There is provision to set up working groups to deal with other issues that arise and require greater scrutiny.

These sub-committees provide a forum for more detailed review and discussion of relevant issues drawing on the specific expertise of members. Each sub-committee has terms of reference, which sets out any delegated authorities as well as matters where the committee will make recommendations for the Board's approval. Each sub-group comprises of selected trustees and members of staff and senior managers. Each sub-group is provided with a report provided from staff, so that services, performance and finances can be reviewed and receive oversight.

All committees met quarterly. This year the remuneration committee did not meet at all.

Appointment of Directors

Directors are appointed by ordinary resolution or at the Annual General Meeting (AGM), subject to satisfactory references and an enhanced Disclosure and Barring Service check.

At the AGM, one third of Directors must retire from office but can be put forward for re-appointment.

Appointments to the roles of Chair, Vice Chair and Treasurer are by vote at the AGM.

We aim to recruit trustees from a diverse range of backgrounds with the skills and knowledge the Board needs. This includes young trustees, trustees from BAME backgrounds and trustees with lived experience of mental health services who together can use their experiences to help the charity meet service users' needs. We started a recruitment process in December 2022. New trustees attended their first board meeting in June 2023.

Directors' induction and training

On appointment, Directors receive an induction pack consisting of:

- Memorandum and articles of association
- Minutes of the last three Board meetings
- Trustee role description
- Code of conduct for trustees
- Strategic plan
- Business plan
- Latest annual report and group financial statements
- Information from the Charity Commission relevant to trustees

New directors are invited to meet staff and visit our projects to build their understanding of the charity. We also assign a mentor from the existing Board to provide additional one-to-one support.

Directors have an annual appraisal and are encouraged to attend appropriate external training.

There is a trustee away day usually held yearly.

There is also an additional board meeting which is specifically to review strategy.

Manchester Mind

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Directors' report for the year ended 31 March 2023

National Mind network

Manchester Mind is an independent charity, free to provide services in line with its objectives and the needs of service users.

Manchester Mind also enjoys the benefits of being an affiliate member of the national Mind network, as such Manchester Mind signs up to the community partnership agreement and regular review against the Mind Quality Standards (MQM). We also need to align to the brand guidelines.

Partnerships

In 2022/23, Manchester Mind continued to work collaboratively in a number of partnerships, including:

Big Manchester with Barnardo's; Home Start Manchester; CGL and Pankhurst Trust incorporating Manchester Women's Aid – the partnership work increased during the year as Big Manchester expanded from its original area of North Manchester to provision in South Manchester.

Manchester Volunteer Advice Partnership continued to operate with Cheetham Hill Advice Centre, Manchester Refugee Support Network and Greater Manchester Immigration Aid Unit.

We worked with Greater Manchester Mental Health Trust in a number of ways: in the delivery of community services within the Community Mental Health Teams; in supporting the discharge of people being discharged from Community Services and supporting the delivery of Improving Physical Health checks across the GMMH footprint.

We also work together with our colleagues within the local mind's working across Greater Manchester. In early 2023 we were successful in our bid to the Department of Health Women's Reproductive Health Fund. We are delivering projects within the workplace to support women who are experiencing the impact of the menopause.

We have continued to work with 42nd Street, Mind in Salford and Self Help Services in the delivery of an Integrated Community Response Service to young people which is now mainstreamed.

With 42nd Street and a range of other providers to deliver M-Thrive – in particular delivering mental health support in schools and Manchester Mind delivered across 8 schools in Manchester.

And finally we have worked with Greater Manchester Mental Health Trust and colleagues within the VCSE on developing a new mental health provision – Manchester Living Well – we are hoping this will be up and running later on in 2023

Objectives and activities

Purpose

Manchester Mind's purpose as set out in the memorandum and articles of association is:

To promote the preservation of mental health and to assist in relieving and rehabilitating persons suffering from mental disorder or conditions of emotional or mental distress requiring advice or treatment

To promote the study of and research into mental health disorder and emotional or mental distress, and to obtain and make records of and disseminate to the public the useful results of such research and to educate the public in matters relating to mental health

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Directors' report for the year ended 31 March 2023

Strategic aims

Our strategic plan moved into its third and final year

Creating a space where mental health comes first through increasing access to and the breadth of services that are responsive to the mental health needs of the people of Manchester.

For the next year we continue to organise our work under three areas:

- A Listening and Responsive Organisation
- A Whole Person Approach to Mental Health
- Influencing the Mental Health agenda

In addition, we will continually work to improve our governance and internal systems to ensure we have a strong, sustainable and well-governed charity with excellent support for all our staff and volunteers.

A business plan for each year will focus in on current priorities.

We will also be developing our next strategic plan 2023 – 2026.

The Key Objectives for 2022/23 were:

A Listening and Responsive Organisation:

Increasing the numbers of people able to access Manchester Mind.

Increasing the number of access points to Manchester Mind.

Ensure that staff have the means to deliver services effectively by facilitating seamless hybrid working between office and home.

Improve our ability to demonstrate impact

A Whole Person Approach to Mental Health

Finalise funding for our CYP service.

Recruit to a People and Wellbeing Team to focus on the positive management and support to staff and volunteers.

Develop a Welcome Team to improve access to Manchester Mind via our telephone and email.

Develop a new counselling service for adults to run alongside our CYP counselling service.

To strengthen our advice service

Influencing the Mental Health Agenda

Continue to work with partners across Manchester.

Involvement in the development of Living Well – a new mental health service in Manchester.

Working with Manchester City Council in the development of new services which will support mental health

Be a sustainable Well Governed charity

Continually review and improve governance processes, decision making and representation.

Improve our systems and how we manage data

Achieve Cyber Essentials Quality Mark

Continually improve our standards, knowledge and ability to positively manage safeguarding

Ensure that MM is compliant with all legal and regulatory requirements.

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Directors' report for the year ended 31 March 2023

We met many of our objectives

In 2022/23 we had contact with 9,000 people across all our services – this was an increase of 28% on the previous year and indicates our growth in services but also in the demand that Manchester Mind as well as other organisations are experiencing

Number of services

We also increased the number of services we were delivering in this year – particularly with regard the Improving Physical Health Team which worked with PCN's across Manchester, Salford, Trafford, Bolton and Wigan.

We also started to work within the Multi-agency safeguarding hub in Manchester City Council supporting people who had safeguarding referrals due to mental health but were not meeting the safeguarding threshold.

We built on our mindfulness for menopause course which has proved so popular through the success with the Dept of Health Fund on Improving Women's Reproductive Health – this would enable us in partnership to continue the delivery of this course across Greater Manchester.

In September we set up our Welcome Team – this enables an improved and more consistent access point to all our services through telephone and email contacts.

In February 2023 we also set up our new adult counselling service

Monitoring:

The Chief Executive provides a report to the Board on the charity's activities for each board meeting, updating on the charity's performance and highlighting any upcoming risks and opportunities.

The Chief Executive provides a more comprehensive and systematic performance report to the Board each quarter, reporting against an agreed performance framework with project-specific and organisational targets for the year.

Senior Managers together with the support of the Operations Director provide quarterly detailed reports to present to services sub group and sustainability sub groups to ensure that trustees are fully informed about services, performance, achievements and challenges.

Delivering public benefit

We have given due consideration to the Charity Commission's guidance on the public benefit requirement under the Charities Act 2011 in determining the activities of the organisation.

We try to make our services accessible and so we do not have stringent referral criteria unless specified by the particular funding body, for example some counselling is provided to young people only as this is a condition of the funding grant.

Identifiable benefits

We collect quantitative and qualitative information on the number and diversity of people accessing our services, and the resulting impact of our services. This has improved during this year and has given us valuable data on which to plan future services.

Achievements and performance

During this year we moved more sustainably out of the restrictions of Covid-19 and as such we started to open up our services to face to face delivery at a speed and way that made people feel safe. We have increased the number of people we have had contact with by 28% (9,000) and we know that 6,347 of those people had more sustained contact with our services. Our advice team generated nearly £2million in additional income and reduced debt.

We also adapted to both bringing back face to face work whilst enabled a level of hybrid working. Our other key achievements included establishing our Welcome Team – ensuring that people contacting us have a warm, consistent welcome and referrals are handled quickly and smoothly with services better connected. The team was established in September 2022. In February 2023 we also made good our intention to launch our adults counselling

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service, running it alongside our children and young people's counselling service with paid staff, volunteers and student placements.

Volunteering

Volunteering remains an important aspect of our work – volunteering provides an important service to enable people to build skills and contribute and also is vital for the charity to extend our reach but also inform service design and delivery. Volunteering picked up this year particularly within our green wellbeing service, Food For All Mental health support sessions and within peer support.

In 2022/23 57 (2021/22: 484) people volunteered across Manchester Mind services and fundraising and contributed 3,420 (2021/22: 2,460) hours to supporting our services.

Children and Young Peoples Work (CYP)

Our CYP service is now more vital than ever due to the highlighted mental health crisis which has got worse post covid.

Last year we continued with remote delivery but we also started to deliver again from our office base. However, due to the impact of the pandemic and the need to reduce our costs we had to give up our CYP base. Staff moved into offices at our base in Hulme. We now have greater choice for young people being able to deliver in person, remotely or via phone.

In total 1,715 (2021/22: 1,469) young people received support from Manchester Mind CYP.

Employer Training

Our paid for training did well during the year with increased turnover due to the winning of two contracts to deliver training. Training delivery continued online but with increasing requests to deliver in person. We made a small surplus which contributes to the delivery of our services.

Community Training

Our community training offer ended in March 2023 due to a reduction in our level of funding from our Manchester City Council grant.

Marketing and Communications

Marketing and Communications continued to be a vital part of what we can do as an organisation to promote good mental health, information about services and challenging stigma and discrimination. We continue to be very strong in attracting and maintaining followers on all the main social media accounts. We run campaigns for all the key days across the year such as Mental Health Awareness Week; World Mental Health Day; Suicide Awareness Day etc. We provide quarterly newsletters both internally and externally and utilise our position to tell people's stories about the impact of their mental health and to challenge stigma and discrimination.

Beliefs and Values

Manchester Mind continued to embed our beliefs and values into our work. The most visible area of this continued to be in our recruitment and selection processes.

We also provided facilitated workshops for staff to attend and work through issues using the values lens, so embedding our values and beliefs in our work.

We have also implemented values workshops as part of induction.

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Directors' report for the year ended 31 March 2023

We believe:

- In the power of listening and feeling heard
- Everyone has value: something to offer
- Everyone deserves to be supported in their mental health needs and we have a part to play in that
- Better understanding of mental health, both personally and professionally, benefits everyone
- Being open to learning and reflecting on experience can improve mental health services: there is no single "right way"

Our Values:

Openness: being receptive to, and appreciative of, the skills, talents and perspectives of everyone

Belonging: developing kind relationships that lead to feeling accepted, understood and able to contribute

Strength: recognising and developing potential in others and ourselves, enabling resilience

Collaboration: generous sharing of our resources, skills and talents enabled by clear and meaningful communication

Partnership Work

Partnership work continues to be important to Manchester Mind and grew this year. Our current partnerships are:

- o Big Manchester which expanded to a second team as a tender was won to deliver family intervention work in Central Manchester.
- o Manchester Volunteer Advice Partnership
- o Greater Manchester Mental Health Trust
- o M-Thrive – working in schools
- o Integrated Care Response Service (42nd Street and Mind in Salford)

We continued to work with our colleagues across Greater Manchester Local Minds - the focus this year was more on peer support during this difficult time.

Fundraising

Fundraising continued to recover this year due to the creative and committed people across our City who want to actively support our services. We raised £349,250 in comparison to the previous years £278,535.

We invested in additional resources in the addition of a further 17.5 hours of fundraising officer.

As a charity we are registered with the Fundraising Regulator and adhere to their regulations, policies and guidance with regard to community and corporate fundraising which is still our main focus. We also abide by the Charity Commission fundraising guidance and regulations and by the Mind fundraising standards. Our activities are overseen and monitored by the Fundraising Manager in association with the Marketing and Communications Manager. The Fundraising Manager reports into the Finance Sub Committee on a quarterly basis.

This process is internally regulated and monitored by the Fundraising Manager using the following:

- Manchester Mind Ethical Fundraising Policy
- Manchester Mind Ethical Investment Policy
- Manchester Mind Operational Fundraising Guide
- Charity donor database
- Donor journey per donor type (sponsored events, in memory, one off event, one off donation, regular giving, charity partner)

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- E-templates per donation type
- Report to CEO (weekly) and the board (Performance Monitoring Reports each quarter; Sustainability Sub-Committee Meetings each quarter; Annual Fundraising Report)

There have been no instances where Manchester Mind have failed to comply with any of the above guidance.

We regular work with volunteers during the year to support our fundraising

In the past we have hosted two annual city-centre collections (1 day in May, 1 day in October) where cash donations are collected by volunteers and we started this again in 2022. The process we use is as follows:

- Volunteers are colleagues from corporate “charity of the year” partnerships.
- Our Fundraising Manager co-ordinates all corporate volunteering for our charity
- Charity street collections require an application to be submitted to Manchester City Council before a permit is issued.
- As well as undertaking a charity event risk assessment, with full insurance documentation, we issue volunteer briefing documents in advance of the event. We always secure a central city-centre office for the day to serve as our Volunteer HQ.
- On the day, we host 1 x 60 minute welcome and team briefing (covering ethics, health & safety, legal issues, logistics and housekeeping). Volunteers each carry a copy of the MCC permit, wear a charity tabard and take a numbered sealed bucket to collect cash. All materials are recorded as “signed out” per volunteer, with bucket numbers logged. Volunteers work in small teams per “geographical zone” within the city. Each team is visited by the fundraising manager during the course of the event.
- At the end of each event, volunteers return to our HQ for debriefing. All material are recorded as “signed in” per volunteer. We then securely return the collection buckets to our Hulme office.
- Our Finance Officer then opens the sealed buckets to record all monies donated at the event per volunteer. Our Fundraising Manager then records the monies per volunteer, per team and calculates the grand total. This information is recorded on the MCC collection form, which are collected within 4 weeks of the event. Each volunteer also receives a certificate of thanks and details of their individual, team and collective success within 3 days of the event.
- Monies donated at each bi-annual event are then coded and added to the charity finance system (SAGE).

Charity Partners

In 2022/23 we managed over 35 corporate partnerships, which helps generate unrestricted income. These partnerships are governed by our ethical fundraising policy and ethical investment policy. Each partner is supported by the fundraising manager for 12-24 months, based on an annual scheme of works (legal, logistic and procedural).

Charity partners have their own committees which are governed by senior managers of the company, and comply with fundraising guidance.

All monies are recorded on the charity donor database and SAGE finance accounts.

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Directors' report for the year ended 31 March 2023

Community, Group and Individual Fundraisers

We follow a regulated schedule of stewardship (communications & administration) with all other fundraisers per donor type (in memory, regular giving, sponsored events, one off events, cause related marketing, one off donations) with activities and monies recorded via the charity donor database and SAGE finance accounts.

Developments

We increased our fundraising team to a full-time fundraising officer from the part-time post to work alongside our fundraising manager.

Compliments and Complaints

We have had no complaints from any fundraisers. We do receive a significant number of positive responses from people who value the contact, information and support they receive during the fundraising relationship.

We do not believe in 'forceful' fundraising. It is important to us that people choose to fundraise and support us. To this end:

We do not use direct mail campaigns for charity fundraising, nor employ any unsolicited forms of marketing to generate donations.

We only communicate with individuals who are pro-active in contacting our charity with a wish to support us via fundraising.

We do not engage with fundraisers under the age of 18 without an adult supervising their activities.

We follow charity safeguarding policies where fundraisers might have previously experienced poor mental health. We become aware if any fundraisers' mental health worsens during their contact with us, and advise them to cancel or postpone their fundraising activities so they focus on their wellbeing, which is our main priority.

We follow all GDPR policy and procedures to ensure that people's data is protected and we do not employ a persistent approach for the purpose of soliciting or otherwise procuring money or other property on behalf of the charity and neither do we put people under undue pressure to give money or other property.

The income from fundraising is continuing to support a range of services including:

- o Advice
- o Children and Young People
- o Peer Support
- o Food For All

This year our fundraising enabled us to fund our Welcome Team and our adult counselling service.

Our Strategy for the coming year is to continue to maintain and build relationships with existing and new fundraisers. We will hold two charity collections in Manchester during the year and our charity partners help with this. Community events have restarted this year and we will continue to support our fundraisers who wish to take part. All our fundraising messages are accompanied by messages to raise awareness of mental health and wellbeing. Fundraising will work closely with our Training Manager to build reciprocal links with businesses. All our work will follow all the above guidelines with a focus on building kind relationships.

Directors' report for the year ended 31 March 2023

Connections

Locally Manchester Mind has been involved in:

- o Suicide Prevention Strategy
- o Manchester Health and Wellbeing Leadership group
- o Manchester VCSE CEO Group

Being part of the Greater Manchester VCSE Leadership Group

- o Working with VCSE organisations on developing plans around Community Mental Health Transformation
- National Mind Engagement Group
- National Mind Workplace Wellbeing Group
- National Mind Community of Practice for Community Mental Health Transformation
- Greater Manchester VCSE Leadership Group

Quality

We passed MQM in the previous year. This year we maintained our Advice Quality Mark (AQS). We improved our approach to safeguarding and passed the NHS audit. We also maintained the NHS IG Toolkit. We passed cyber essentials.

Challenges in 2022/2023

The challenges during this year was the adaptation to continued new ways of working, opening up our services to face to face delivery; managing our office space when our staff team had grown; changing our IT provider to enable longer term developments and our Finance Manager leaving in August 2022 – it took 10 months to recruit to the position and we had to manage the situation with agency managers. Generally there is a health and social care workforce crisis which is making recruitment difficult. The cost of living crisis and particularly the rising cost of food and fuel made things difficult for the people we are supporting but also for Manchester Mind with a rise in rental costs. There was the possibility of the economic circumstances impacting on our fundraising and generally there were fears that longer term impact on funding will cause further challenges.

Financial Review

Total income for the year was £2,917,242 a £401,890 (16%) increase on prior year (2022: £2,515,352), £152,228 increase in unrestricted income and £249,662 increase in restricted income.

Fundraising has continued to recover following the pandemic and £349,259 of income has been generated this year (2022: £278,535), an increase on prior year of £70,724 (25%).

The business model for Food For All has changed during the year with a move away from meal production and towards the provision of support sessions closely linked in with our Advice and Peer Support services. As part of this change we exited the Windrush property in May 2022 and restructured the workforce.

Community services have expanded with the provision of several new projects and income of £757,767 was received (2022: £414,999).

Training income has increased on prior year by £51,546 (69%) to £125,951 (2022: £74,405). We have been delivering two large contracts which have accounted for this increase.

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The Manchester Engagement Team (MET) contract with Greater Manchester Mental Health Trust remained our largest source of income at 22% of total income (25% in 2021/22), however we are continuing to work to diversify our income streams to mitigate this financial risk.

The charity continues to secure new funding across all services and was successful in winning various new grants and contracts during 2022/23. Projects include Manchester City Council – Early Help (£34,312), The Charity Service (£4,080), NHS Health Education England (£39,872), Greater Manchester Integrated Care – Suicide Prevention Board (£15,750), Mind Organisation Development Fund (£39,082), Manchester City Council – Leaving Care (£48,244), Eric Wright Trust – cost of living (£24,000), VCSE Wellbeing Fund (£30,000 a year for 3 years), The Trussell Trust and Manchester Food Banks (£27,763), Early Help – Supporting Families (£54,862), OMVCS (£100,000 a year for 3 years), Be Well community integrated social prescribing (£12,000), MUF – Ability Counts (£7,931), Mind – cost of living (£20,000) and Eric Wright Trust – CYP (£30,000 a year for 3 years).

As a service delivery organisation, staff costs are our single biggest area of expenditure. In 2022/23 expenditure on salaries totalled £2,352,157 (2022: £1,882,839).

The charity held £1,224,303 reserves at the year ending 2022/23 (2022: £1,037,072). £681,455 relates to unrestricted funds available for future use in line with the Charity's reserves policy, and £542,848 relates to restricted funds for specific externally funded projects.

The Board had previously agreed to designate £239,386 unrestricted funds from 2021/22 to support various projects and services in 2022/23, this included £41,885 for CYP, £21,940 for various Food For All projects, £35,433 matched funding for the Advice team, £40,617 to support various Community Services projects and £20,000 for the MET team. The remainder was designated to support the central management function to enable future organisational growth and sustainability.

Principal funding sources

We would like to thank our principal funders for their support in 2022/23:

- GMMH NHS Foundation Trust
- Manchester City Council
- The National Lottery Community Fund
- National Mind
- Manchester Health & Care Commissioning Partnership

Manchester Mind could not exist without this valued support.

Individual and corporate donors

We would also like to thank our individual and corporate donors for their support in 2022/23. This area of income generation has become increasingly important to support the growth of the charity. In 2022/23, 127 new people and 124 new organisations contributed to raising £349,259 funds for the charity.

We are using this funding in different ways;

- To develop new services
- To support the continuation of existing services that are important to us
- To offer match funding in applications for grants

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Directors' report for the year ended 31 March 2023

Reserves policy

The reserves held by Manchester Mind fall into two primary categories: restricted and unrestricted reserves.

- Restricted reserves are through grants and funding for individual projects, and such funds are restricted according to the contract to provide such services. Total value at March 2023 was £542,848.
- Unrestricted reserves are obtained through income generation (e.g. training), donations (including legacies) and any surplus produced by effective management of budgets (as limited by contract terms). The purpose of holding unrestricted reserves is to secure the financial future of Manchester Mind as a going concern, and to support agreed self-funded projects and services. Total value at March 2023 was £681,455.

Unrestricted reserves are divided into four sub-categories, these categories are:

- 1) Redundancy – Manchester Mind has a duty of care to staff to ensure that sufficient funds are held in reserve in the event of redundancy. Total value of the redundancy reserve at March 2023 was £165,585.
- 2) Continuation – Manchester Mind wants to protect the long term future of the Charity by holding funds in reserve to cover essential costs and liabilities during times of financial difficulty. The Board agreed that we should have a minimum of three months central management charges and a provision for the long-term unavoidable liabilities of the Charity, such as property leases. Total value of the continuance reserve at March 2023 was £135,663.
- 3) Designated - Where the Board of Trustees or the Finance Sub-Committee (on authorisation by the Board) have made a commitment for the release of funds from unrestricted reserves for a designated purpose. This may be to support new/existing self-funded projects or matched costs on externally funded projects. This will predominantly be reviewed as part of the annual budget setting process. Total value of designated funds agreed by the Board in March 2023 for future use was £315,205.
- 4) Free Reserves - Any surplus held in unrestricted reserves after the demands of the above. Total value at March 2023 was £65,002.

The reserves are reviewed and re-valued on an annual basis as part of the annual budgeting process. The review is carried out by the Finance Sub-Committee with recommendations made to the Board on the adequacy of reserves.

Investment policy

Manchester Mind has an ethical investment policy. Manchester Mind banks with the Co-operative Bank.

Risk management

The Board has overall responsibility for management of risk and operates in line with its risk management policy.

The Board, via the CEO and management team, maintains a risk register detailing the major risks we face as a charity and the systems and processes in place to mitigate these risks. The risk register is reviewed every three months at the Board. Risk is also a standing agenda item at project meetings, sub-committee meetings, Board meetings and at staff supervision meetings so risk can be considered more frequently if there is a significant change in our risk profile.

The Board also holds a strategic planning event each year, which includes an assessment of and discussion around risk.

Directors' report for the year ended 31 March 2023

Specific procedures are in place to ensure the health and safety of staff, volunteers, service users and visitors. Each project has appropriate quality standards for their work and compliance is monitored and reported on by the CEO.

Future financial strategies

Our main financial strategies for the future remain to achieve long-term financial sustainability by:

- diversifying our income streams and ensuring our services are delivered as efficiently and effectively as possible
- ensuring that all projects are properly funded so that they can deliver on their objectives
- giving careful consideration to the use of reserves ensuring that their application supports the delivery of our strategic aims
- monitoring and reviewing in-year financial performance and taking corrective action where needed

Our focus is to:

- secure funding for current projects which are under review
- to continue to develop a fundraising strategy to build on the expertise and knowledge gained over the last five years and to look to develop areas of fundraising around legacies and individual giving as well as continuing with sponsored events and business partnerships.

In terms of gaining greater financial stability, we are aware that there remains pressure on local authority and health budgets and that the competition for grant funding is high. Therefore, our focus will continue to be about developing undesignated income streams through training and fundraising. We will look at other opportunities where services can be delivered with a longer-term plan for sustainability. There is of course the need to be aware of the impact of Brexit, which could see reductions in European funding into the city – leading to increased pressure on remaining funding streams.

Plans for future periods

Focus for 2023/2024

Manchester Mind will this year develop our new strategy which will be launched 2023/2024. We are building our strategy around Making it Easier for people to ask for help. We will be focussing on our staff and volunteers and improving our trauma informed approach, ensuring that we have a skilled and supported workforce enabling the charity to be better placed for offering support to residents in Manchester.

Going Concern

The charity has a strong reserve position and has sufficient available resources, as demonstrated by the reserve policy above. We have adequate financial resources and are well placed to manage the business risks. Our planning process, including financial projections, has taken into consideration the current economic climate and its potential impact on the various sources of income and planned expenditure. The accounts are approved during a period where there is still some uncertainty as a result of COVID-19. The charity is constantly assessing the short and long term impact on its fundraising activities in the current climate. Our cash deposits could easily be drawn down should working capital be required. Appropriate consideration of risks as part of its normal risk management processes and mitigating actions both already taken and available to be taken. There are no other material uncertainties that call into doubt the charity's ability to continue.

Directors' report for the year ended 31 March 2023

Statement of Directors' responsibilities

The Board of Directors is responsible for preparing the annual report and financial statements in accordance with applicable law and regulations. Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Under company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the group and the income and expenditure of the group for that period.

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

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and accounting 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
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose at any time the financial position of the charitable company and to enable it 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

The members of the Board who are Directors for the purposes of company law, and trustees for the purposes of charity law, who served during the year and up to the date of this report are set out on page 2.

In accordance with company law, as the company's Directors, each member of the Board certifies that:

- so far as they are aware, there is no relevant information of which the auditor is unaware
- as Directors of the company they have taken all necessary steps to be aware of information which would be relevant for audit purposes and have communicated them to the auditor

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102) (issued January 2015) and in accordance with the provisions applicable to companies subject to the small companies' regime (of the Companies Act 2006).

Auditor

Slade and Cooper were re-appointed as the auditors during the year and have expressed their willingness to continue in that capacity.

Approved by the Board and signed on its behalf by:

.....

Rachel Pearson (Chair)

5 December 2023
.....

Date

Independent Auditor's Report to the members and trustees of Manchester Mind

Opinion

We have audited the financial statements of Manchester Mind (the 'charitable company') for the year ended 31 March 2023, which comprise the Statement of Financial Activities (including the income and expenditure account), the Balance Sheet, the Statement of Cash Flows and the related notes. 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, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's 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 trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and

Independent Auditor's Report to the members and trustees of Manchester Mind

- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Trustees' Annual Report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 15, 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.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- enquiry of management and those charged with governance around actual and potential litigation and claims.
- enquiry of the charity's staff, management and those charged with governance to identify any instances of non-compliance with laws and regulations.

Independent Auditor's Report to the members and trustees of Manchester Mind

- reviewing minutes of meetings of those charged with governance.
- reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>.

This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Chinwe Jennifer Daniel FCCA DChA
Senior Statutory Auditor

for and on behalf of
Slade & Cooper Limited
Statutory Auditors
Beehive Mill
Jersey Street
Manchester
M4 6JG

Date: 15 December 2023

Slade & Cooper Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Manchester Mind
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	349,259	-	349,259	278,535
Charitable activities:	4				
Advice Services		-	328,164	328,164	314,200
Children & Young People Services		57,838	289,097	346,935	347,668
Food For All		114,189	4,872	119,061	250,642
Manchester Engagement Team		633,475	-	633,475	621,672
Community Services		34,850	722,917	757,767	485,381
Other		1,873	254,756	256,629	142,849
Other trading activities	5	125,952	-	125,952	74,405
Total income		1,317,436	1,599,806	2,917,242	2,515,352
Expenditure on:					
Raising funds	6	140,726	-	140,726	115,886
Charitable activities:	7				
Advice Services		-	346,194	346,194	300,781
Children & Young People Services		105,169	300,834	406,003	412,945
Food For All		152,908	88,184	241,092	253,970
Manchester Engagement Team		612,494	-	612,494	583,517
Community Services		56,740	659,223	715,963	414,999
Other		2,912	145,971	148,883	84,199
Other trading activities	8	118,656	-	118,656	80,859
Total expenditure		1,189,605	1,540,406	2,730,011	2,247,156
Net income / (expenditure) for the year	10	127,831	59,400	187,231	268,196
Transfer between funds		(41,075)	41,075	-	-
Net movement in funds for the year		86,756	100,475	187,231	268,196
Reconciliation of funds					
Total funds brought forward		594,699	442,373	1,037,072	768,876
Total funds carried forward		681,455	542,848	1,224,303	1,037,072

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.
Prior year SOFA is shown on the last page.

Manchester Mind
Company number 4738057
Balance sheet as at 31 March 2023

	Note	2023	2022
		£	£
Fixed assets			
Tangible assets	15	-	4,487
Investments	-	-	-
Total fixed assets		-	4,487
Current assets			
Stock		-	-
Debtors	16	435,861	298,183
Cash at bank and in hand	17	902,573	893,546
Total current assets		1,338,434	1,191,729
Liabilities			
Creditors: amounts falling due in less than one year	18	(114,131)	(159,144)
Net current assets		1,224,303	1,032,585
Total assets less current liabilities		1,224,303	1,037,072
Creditors: amounts falling due after more than one year	-	-	-
Net assets		1,224,303	1,037,072
The funds of the charity:			
Restricted income funds	19	542,848	442,373
Unrestricted income funds	20	681,455	594,699
Total charity funds		1,224,303	1,037,072

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 23 to 43 form part of these accounts.

Approved by the trustees on 13 / 12 / 2023 and signed on their behalf by:

.....
Rachel Pearson (Trustee)

Manchester Mind
Statement of Cash Flows
for the year ending 31 March 2023

	Note	2023 £	2022 £
Cash provided by / (used in) operating activities	23	522	92,958
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		-	-
Proceeds from sale of tangible fixed assets		8,505	-
Purchase of tangible fixed assets		-	-
Proceeds from sale of investments		-	-
Purchase of investments		-	-
Cash provided by / (used in) investing activities		8,505	-
<i>Cash flows from financing activities:</i>			
Repayment of borrowing		-	-
Cash inflows from new borrowing		-	-
Cash provided by / (used in) financing activities		-	-
Increase/(decrease) in cash and cash equivalents in the year		9,027	92,958
Cash and cash equivalents at the beginning of the year		893,546	800,588
Cash and cash equivalents at the end of the year		902,573	893,546

Notes to the accounts for the year ended 31 March 2023

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Manchester Mind meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Notes to the accounts for the year ended 31 March 2023 (continued)

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Notes to the accounts for the year ended 31 March 2023 (continued)

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of staff engaged in the activity and their associated support costs.
- Expenditure on charitable activities includes the costs engaged in furthering the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 9.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Office fixtures and equipment	25%
-------------------------------	-----

Notes to the accounts for the year ended 31 March 2023 (continued)

k Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The Charity does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

l Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

m Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

n Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

o Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Notes to the accounts for the year ended 31 March 2023 (continued)

p Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 11. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within support and governance costs and allocated to the funds of the charity using the methodology set out in note 9.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 2.

3 Income from donations and legacies

Current reporting period

	Unrestricted £	Restricted £	Total 2023 £
Donations	349,259	-	349,259
Legacies	-	-	-
Donated services	-	-	-
Total	349,259	-	349,259

Previous reporting period

	Unrestricted £	Restricted £	Total 2022 £
Donations	278,535	-	278,535
Legacies	-	-	-
Donated services	-	-	-
Total	278,535	-	278,535

Notes to the accounts for the year ended 31 March 2023 (continued)

4 Income from charitable activities

Current reporting period	Unrestricted £	Restricted £	Total 2023 £
Advice Services			
Our Manchester / Manchester City Council	-	72,395	72,395
MVAP / Big Lottery	-	98,910	98,910
MVAP / Manchester City Council	-	72,470	72,470
Universal Credit / National Mind	-	-	-
Advice Supervisor / National Mind	-	36,082	36,082
Park House / GMMHT	-	28,483	28,483
Laurette House / GMMHT	-	19,824	19,824
Subtotal for Advice Services	-	328,164	328,164
Children & Young People Services			
Positive Changes / Lottery	-	91,211	91,211
ICRS / NHS MCR CCG	-	44,455	44,455
M-Thrive / NHS MCR CCG	-	101,458	101,458
M-Thrive / Independent Schools	35,735	-	35,735
Reconnect Greater Manchester/ ESF	-	8,815	8,815
Co-op Resilience Project / National Mind	-	18,000	18,000
Eric Wright Trust / EWT	-	5,000	5,000
Leaving Care	22,103	-	22,103
Eric Wright Trust cost of living	-	19,000	19,000
Winter Discharge Fund / 42nd Street	-	1,158	1,158
Subtotal for Children & Young People Services	57,838	289,097	346,935
Food For All			
Zion Café / Manchester City Council	65,976	-	65,976
Food For All / Various	48,213	-	48,213
Be well - social and horticultural	-	4,872	4,872
Subtotal for Food For All	114,189	4,872	119,061
Manchester Engagement Team (MET)			
MET / GMMHT	633,475	-	633,475
Subtotal for MET	633,475	-	633,475
Community Services			
Community Training / Manchester City Council	-	33,228	33,228
Mums Matters / Manchester City Council	-	38,667	38,667
Peer Support/ National Mind	-	4,920	4,920
Volunteer Coordinator / National Mind	-	-	-
Peer Support Training Fund / NHS MCR CCG	34,850	-	34,850
Peer Support Volunteer Co-ordinator Co-op	-	(1,775)	(1,775)
MASH worker / TOG Mind	-	20,600	20,600
Discharge Support / GMMHT	-	92,969	92,969
Improving Physical Health CET / GMMHT	-	-	-
Improving Physical Health CET Expanded / GMMHT	-	492,857	492,857
Resilience Training / Various	-	41,451	41,451
Subtotal for Community Services	34,850	722,917	757,767
Other			
Be Well / Big Life	-	7,500	7,500
National Mind Phones	-	40,857	40,857
Big Manchester North / Barnardos	-	35,689	35,689
Big Manchester Central / Barnardos	-	25,175	25,175
Living Well - Peer support and lived experience	-	145,535	145,535
Misc Income / Various	1,873	-	1,873
Subtotal for Other	1,873	254,756	256,629
Total	842,225	1,599,806	2,442,031

Manchester Mind

Notes to the accounts for the year ended 31 March 2023 (continued)

Previous reporting period	Unrestricted £	Restricted £	Total 2022 £
Advice Services			
Our Manchester / Manchester City Council	-	74,766	74,766
MVAP / Big Lottery	-	86,298	86,298
MVAP / Manchester City Council	-	72,471	72,471
Universal Credit / National Mind	-	13,700	13,700
Advice Supervisor / National Mind	-	17,943	17,943
Park House / GMMHT	-	28,483	28,483
Laurette House / GMMHT	-	20,539	20,539
Subtotal for Advice Services	-	314,200	314,200
Children & Young People Services			
Positive Changes / Lottery	-	90,466	90,466
ICRS / NHS MCR CCG	-	43,816	43,816
M-Thrive / NHS MCR CCG	-	96,792	96,792
M-Thrive / Independent Schools	16,705	-	16,705
Reconnect Greater Manchester/ ESF	-	(7,475)	(7,475)
Co-op Resilience Project / National Mind	-	15,078	15,078
Children In Need / CIN	-	48,373	48,373
Peer Support Transitions / 42nd Street	-	18,241	18,241
Eric Wright Trust / EWT	-	25,000	25,000
Winter Discharge Fund / 42nd Street	-	672	672
Subtotal for Children & Young People Services	16,705	330,963	347,668
Food For All			
Zion Café / Manchester City Council	65,976	-	65,976
Food For All / Various	88,102	-	88,102
Allotment / Various	8,317	-	8,317
Pay What You Can	2,758	-	2,758
Food - Welfare Project / One MCR	-	24,190	24,190
Winter Grant / Manchester City Council	-	17,357	17,357
Social Recovery Fund / One MCR	-	9,942	9,942
GMcr Food Project / NHS MCR CCG	-	34,000	34,000
Subtotal for Food For All	165,153	85,489	250,642
Manchester Engagement Team (MET)			
MET / GMMHT	621,672	-	621,672
Subtotal for MET	621,672	-	621,672
Community Services			
Community Training / Manchester City Council	-	33,228	33,228
Mums Matters / Manchester City Council	-	100,000	100,000
Peer Support/ National Mind	-	44,327	44,327
Volunteer Coordinator / National Mind	-	17,358	17,358
Peer Support Training Fund / NHS MCR CCG	-	34,850	34,850
Discharge Support / GMMHT	-	92,969	92,969
Improving Physical Health CET / GMMHT	-	124,984	124,984
Improving Physical Health CET Expanded / GMMHT	-	28,185	28,185
Resilience Training / Various	-	9,480	9,480
Subtotal for Community Services	-	485,381	485,381
Other			
Be Well / Big Life	-	10,000	10,000
Big Manchester North / Barnardos	-	34,229	34,229
Big Manchester Central / Barnardos	-	10,097	10,097
Mental Health Transformation / NHS MCR CCG	-	79,785	79,785
Misc Income / Various	8,738	-	8,738
Subtotal for Other	8,738	134,111	142,849
Total	812,268	1,350,144	2,162,412

Manchester Mind

Notes to the accounts for the year ended 31 March 2023 (continued)

5 Income from other trading activities

	2023 £	2022 £
Mental Health Training	125,952	74,405
	<u>125,952</u>	<u>74,405</u>

All income from other trading activities is unrestricted.

6 Cost of raising funds

	2023 £	2022 £
Membership scheme	6,476	1,922
Staff costs	60,379	53,202
Office Costs	4,644	4,200
Merchandise	1,598	2,656
Governance costs (see note 9)	1,833	1,227
Support costs (see note 9)	65,796	52,679
	<u>140,726</u>	<u>115,886</u>

All expenditure on cost of raising funds is unrestricted.

Manchester Mind

Notes to the accounts for the year ended 31 March 2023 (continued)

7 Analysis of expenditure on charitable activities

	Advice £	CYP £	FFA £	MET £	Community Services £	Other £	Total 2023 £	Total 2022 £
Staff costs	279,429	296,732	180,830	439,809	594,160	100,317	1,891,277	1,490,357
Office costs	16,255	55,326	20,403	4,311	17,124	10,524	123,943	143,661
Direct costs	-	471	6,623	-	16,360	22,680	46,134	92,088
Communication costs	35	305	192	-	1,457	-	1,989	-
Volunteer costs	2,032	239	476	-	1,513	-	4,260	1,060
Client costs	8,237	758	-	127	1,432	-	10,554	6,309
Governance costs (see note 9)	1,090	1,414	883	4,561	2,275	416	10,639	7,216
Support costs (see note 9)	39,116	50,758	31,685	163,686	81,642	14,946	381,833	309,720
Total	346,194	406,003	241,092	612,494	715,963	148,883	2,470,629	2,050,411
<i>Total 2022</i>	<i><u>300,781</u></i>	<i><u>412,945</u></i>	<i><u>253,970</u></i>	<i><u>583,517</u></i>	<i><u>414,999</u></i>	<i><u>84,199</u></i>	<i><u>2,050,411</u></i>	
							Total 2023 £	Total 2022 £
Restricted expenditure							1,540,406	1,149,165
Unrestricted expenditure							930,223	901,246
							<u>2,470,629</u>	<u>2,050,411</u>

Manchester Mind

Notes to the accounts for the year ended 31 March 2022 (continued)

7 Analysis of expenditure on charitable activities

	Advice £	CYP £	FFA £	MET £	Community Services £	Other £	Total 2022 £	Total 2021 £
Staff costs	238,728	299,364	172,807	411,027	302,017	66,414	1,490,357	1,376,317
Office costs	18,188	50,837	36,633	9,849	18,003	10,151	143,661	157,968
Direct costs	4,377	21,691	20,448	140	45,432	-	92,088	129,205
Volunteer costs	157	96	242	38	527	-	1,060	634
Client costs	3,655	133	40	190	2,291	-	6,309	745
Governance costs (see note 9)	812	930	542	3,694	1,064	174	7,216	2,558
Support costs (see note 9)	34,864	39,894	23,258	158,579	45,665	7,460	309,720	262,753
Total	300,781	412,945	253,970	583,517	414,999	84,199	2,050,411	1,930,180
Total 2021	312,538	422,484	239,454	624,924	47,638	283,142	1,930,180	

Notes to the accounts for the year ended 31 March 2023 (continued)

8 Cost of trading activities

	2023 £	2022 £
Staff costs	41,818	38,550
Freelancer Costs	51,501	26,395
Office Costs	5,142	3,545
Volunteer costs	6	-
Governance costs (see note 9)	547	282
Support costs (see note 9)	19,642	12,087
	118,656	80,859

9 Analysis of governance and support costs

Current reporting period

	Basis of apportionment	Support £	Governance £	Total 2023 £
Staff costs	Time spent	319,012	-	319,012
Office costs	Floor area	96,889	-	96,889
Audit fees	Governance	-	6,240	6,240
Legal and professional	Governance	-	5,348	5,348
		415,901	11,588	427,489

Previous reporting period

	Basis of apportionment	Support £	Governance £	Total 2022 £
Staff costs	Time spent	300,731	-	300,731
Office costs	Floor area	73,755	-	73,755
Audit fees	Governance	-	6,500	6,500
Legal and professional	Governance	-	2,226	2,226
		374,486	8,726	383,212

Notes to the accounts for the year ended 31 March 2023 (continued)

10 Net income/ (expenditure) for the year

This is stated after charging/(crediting):	2023 £	2022 £
Depreciation	1,173	6,652
Loss/(profit) on disposal of fixed assets	(5,191)	-
Operating lease rentals:		-
Property	70,609	-
Auditor's remuneration - audit fees	6,240	6,500
	<u> </u>	<u> </u>

11 Staff costs

Staff costs during the year were as follows:

	2023 £	2022 £
Wages and salaries	1,888,318	1,624,095
Social security costs	171,503	137,171
Pension costs	94,923	81,374
Redundancy and termination costs	19,118	1,328
Other staff costs	<u>178,295</u>	<u>38,871</u>
	<u>2,352,157</u>	<u>1,882,839</u>
	<u> </u>	<u> </u>
Allocated as follows:		
Cost of raising funds	60,379	53,202
Charitable activities	1,930,948	1,490,356
Support costs	319,012	300,731
Other trading activities	<u>41,818</u>	<u>38,550</u>
	<u>2,352,157</u>	<u>1,882,839</u>
	<u> </u>	<u> </u>

No employees have employee benefits in excess of £60,000 (2022: Nil).

The average number of staff employed during the period was 80 (2022: 78).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £66,988 (2022: £57,750).

12 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2022: Nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2022: nil).

Notes to the accounts for the year ended 31 March 2023 (continued)

13 Government grants

The government grants recognised in the accounts were as follows:

	2023 £	2022 £
Manchester City Council	304,838	363,801
Greater Manchester Mental Health Trust	1,255,295	916,831
NHS Manchester CCG	163,084	289,243
	<u>1,723,217</u>	<u>1,569,875</u>

There were no unfulfilled conditions and contingencies attaching to the grants at the year end.

14 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

15 Fixed assets: tangible assets

	Plant & Machinery £	Office equipment £	Furniture & Fittings £	Total £
Cost				
At 1 April 2022	11,333	31,454	24,921	67,708
Additions	-	-	-	-
Disposals	(11,333)	(31,454)	(24,921)	(67,708)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2023	-	-	-	-
Depreciation				
At 1 April 2022	10,739	27,562	24,920	63,221
Charge for the year	594	578	1	1,173
Disposals	(11,333)	(28,140)	(24,921)	(64,394)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2023	-	-	-	-
Net book value				
At 31 March 2023	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2022	594	3,892	1	4,487

Notes to the accounts for the year ended 31 March 2023 (continued)

16 Debtors

	2023 £	2022 £
Trade debtors	345,989	246,239
Prepayments and accrued income	89,872	51,944
	435,861	298,183

17 Cash at bank and in hand

	2023 £	2022 £
Cash at bank and on hand	902,573	893,546
	902,573	893,546

18 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	16,353	11,216
Other creditors and accruals	31,897	28,477
Deferred income	18,360	72,058
Taxation and social security costs	47,521	47,393
	114,131	159,144

£3k deferred income relates to training income received in 2022/23 for delivery in 2023/24 (2022: £52k). £15k relates to grant income for the 2023/24 financial year (2022: £18k).

Manchester Mind

Notes to the accounts for the year ended 31 March 2023 (continued)

19 Analysis of movements in restricted funds

Current reporting period	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Advice Services					
Our Manchester / MCC	(3)	72,395	(100,021)	27,629	-
MVAP / Big Lottery	32,256	98,910	(96,045)	-	35,121
MVAP / MCC	32,842	72,470	(52,614)	-	52,698
Universal Credit / National Mind	10,309	-	(5,108)	-	5,201
Advice Supervisor / National Mind	17,943	36,082	(40,296)	-	13,729
Park House / GMMHT	-	28,483	(33,364)	4,881	-
Laurette House / GMMHT	-	19,824	(18,746)	-	1,078
Total Advice Services	93,347	328,164	(346,194)	32,510	107,827
Children & Young People Services					
Positive Changes / Lottery	27,850	91,211	(93,155)	(1)	25,905
Help Through Crisis / Lottery	8,661	-	(12,780)	4,119	-
ICRS / NHS MCR CCG	-	44,455	(44,758)	-	(303)
M-Thrive / NHS MCR CCG	27,338	101,458	(80,243)	-	48,553
Reconnect Greater Manchester/ ESF	(7,120)	8,815	-	-	1,695
Co-op Resilience Project / National Mind	-	18,000	(22,652)	4,652	-
Building Resilience / Lottery	-	-	(15)	15	-
Children In Need / CIN	20,570	-	(27,531)	6,961	-
Peer Support Transitions / 42nd Street	4,875	-	-	-	4,875
Eric Wright Trust / EWT	25,000	5,000	(11,781)	-	18,219
Eric Wright Trust cost of living	-	19,000	(7,917)	-	11,083
MUFC Project	3,340	-	-	-	3,340
Winter Discharge Fund / 42nd Street	72	1,158	(1)	-	1,229
Total Children & Young People	110,586	289,097	(300,833)	15,746	114,596
Food For All					
Food - Welfare Project / One MCR	24,190	-	(26,450)	2,260	-
Winter Grant / Manchester City Council	8,586	-	(16,212)	7,626	-
Social Recovery Fund / One MCR	7,556	-	(6,792)	-	764
GMcr Food Project / NHS MCR CCG	34,000	-	(31,230)	-	2,770
Be well - social and horticultural	-	4,872	(7,500)	-	(2,628)
Total Food For All	74,332	4,872	(88,184)	9,886	906

Manchester Mind

Notes to the accounts for the year ended 31 March 2023 (continued)

Analysis of movements in restricted funds continued

Current reporting period	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Community Services					
Community Training / Manchester City Council	-	33,228	(47,615)	14,387	-
Mums Matters / Manchester City Council	14,617	38,667	(44,316)	-	8,968
Peer Support/ National Mind	398	-	-	-	398
Peer Support/ Co-op & National Mind	20,044	4,920	(25,749)	785	-
Volunteer Coordinator / National Mind	17,326	-	-	(17,326)	-
Peer Support Training Fund / NHS MCR CCG	32,239	-	-	(32,239)	-
Peer Support Volunteer Co-ordinator Co-op	-	(1,775)	(10,318)	17,326	5,233
MASH worker / TOG Mind	-	20,600	(2,208)	-	18,392
Discharge Support / GMMHT	5,138	92,969	(100,970)	(5,840)	(8,703)
Improving Physical Health CET / GMMHT	24,434	-	-	5,840	30,274
Improving Physical Health CET Expanded / GMMH	-	492,857	(409,461)	-	83,396
Resilience Training / Various	-	41,451	(18,585)	-	22,866
Total Community Services	114,196	722,917	(659,222)	(17,067)	160,824
Other					
Be Well / Big Life	-	7,500	(7,500)	-	-
National Mind Phones	-	40,857	(10,410)	-	30,447
Living Well - Peer Support & Lived Experience	-	145,535	(36,062)	-	109,473
Big Manchester North / Barnardos	-	35,689	(35,689)	-	-
Big Manchester Central / Barnardos	-	25,175	(25,175)	-	-
Mental Health Transformation / NHS MCR CCG	49,912	-	(31,137)	-	18,775
Total Other	49,912	254,756	(145,973)	-	158,695
Total	442,373	1,599,806	(1,540,406)	41,075	542,848

Manchester Mind

Notes to the accounts for the year ended 31 March 2023 (continued)

Analysis of movements in restricted funds continued
Previous reporting period

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Advice Services					
Our Manchester / MCC	-	74,766	(103,735)	28,966	(3)
MVAP / Big Lottery	13,364	86,298	(67,406)	-	32,256
MVAP / MCC	8,758	72,471	(48,387)	-	32,842
Universal Credit / National Mind	23,662	13,700	(27,053)	-	10,309
Advice Supervisor / National Mind	-	17,943	-	-	17,943
Park House / GMMHT	-	28,483	(32,201)	3,718	-
Laurette House / GMMHT	-	20,539	(21,999)	1,460	-
Total Advice Services	45,784	314,200	(300,781)	34,144	93,347
Children & Young People Services					
Positive Changes / Lottery	-	90,465	(62,615)	-	27,850
Help Through Crisis / Lottery	57,799	-	(49,138)	-	8,661
ICRS / NHS MCR CCG	-	43,816	(43,918)	102	-
M-Thrive / NHS MCR CCG	30,862	96,792	(84,622)	(15,694)	27,338
Reconnect Greater Manchester/ ESF	1,461	(7,475)	(1,106)	-	(7,120)
Co-op Resilience Project / National Mind	4,840	15,078	(21,502)	1,584	-
Building Resilience / Lottery	15,487	-	(31,181)	15,694	-
Children In Need / CIN	12,806	48,373	(40,609)	-	20,570
Peer Support Transitions / 42nd Street	-	18,241	(13,366)	-	4,875
Eric Wright Trust / EWT	-	25,000	-	-	25,000
MUFC Project	3,340	-	-	-	3,340
Winter Discharge Fund / 42nd Street	-	672	(600)	-	72
Total Children & Young People	126,595	330,962	(348,657)	1,686	110,586
Food For All					
Food - Welfare Project / One MCR	-	24,190	-	-	24,190
Winter Grant / Manchester City Council	-	17,357	(8,771)	-	8,586
Social Recovery Fund / One MCR	-	9,942	(2,386)	-	7,556
GMcr Food Project / NHS MCR CCG	-	34,000	-	-	34,000
Total Food For All	-	85,489	(11,157)	-	74,332

Manchester Mind

Notes to the accounts for the year ended 31 March 2023 (continued)

Previous reporting period continued	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Community Services					
Community Training / Manchester City Council	-	33,228	(42,013)	8,785	-
Mums Matters / Manchester City Council	10,880	100,000	(96,263)	-	14,617
Peer Support/ National Mind	4,912	-	(4,514)	-	398
Peer Support/ Co-op & National Mind	-	44,327	(24,283)	-	20,044
Volunteer Coordinator / National Mind	-	17,358	(32)	-	17,326
Peer Support Training Fund / NHS MCR CCG	-	34,850	(2,611)	-	32,239
Discharge Support / GMMHT	1,630	92,969	(89,461)	-	5,138
Improving Physical Health CET / GMMHT	-	124,984	(100,550)	-	24,434
Improving Physical Health CET Expanded / GMMH	-	28,185	(28,185)	-	-
Resilience Training / Various	-	9,480	(16,458)	6,978	-
Total Community Services	17,422	485,381	(404,370)	15,763	114,196
Other					
Be Well / Big Life	-	10,000	(10,000)	-	-
Big Manchester North / Barnardos	-	34,229	(34,229)	-	-
Big Manchester Central / Barnardos	-	10,097	(10,097)	-	-
Mental Health Transformation / NHS MCR CCG	-	79,785	(29,873)	-	49,912
Total Other	-	134,111	(84,199)	-	49,912
Total	189,801	1,350,143	(1,149,164)	51,593	442,373

**Name of
restricted fund**

Description, nature and purposes of the fund

Our Manchester / MCC

This grant from Manchester City Council is for the provision of drop-in support sessions, welfare advice and emergency food delivery.

Manchester Volunteer Advice Project (MVAP) Big Lottery

The MVAP partnership is funded by the National Lottery Community Fund. Its purpose is to enhance the provision of advice services in Manchester through training and supporting volunteers in community advice work organisations.

Manchester Volunteer Advice Project (MVAP) MCC

Manchester City Council fund this project for the delivery of the Volunteer Advice Service supporting the homeless.

Positive Changes / Lottery

This project is funded by the National Lottery for the provision of young people's counselling.

M-Thrive / NHS MCR CCG

Manchester Mind are part of a Greater Manchester consortium delivering one-to-one psychosocial support to pupils in schools.

Notes to the accounts for the year ended 31 March 2023 (continued)

Name of restricted fund	Description, nature and purposes of the fund
Discharge Support / GMMHT	This GMMH funded scheme offers additional support to people who are being discharged from Community Mental Health Teams, helping them to identify goals and connect them to services in their community.
Improving Physical Health CET expanded / GMMHT	This GMMH funded project is to improve access to physical health checks for those with severe mental illness within Primary Care Networks. The balance at year end relates to income being received ahead of expenditure on the project. The balance held in restricted reserves at the year end will be expended against future costs on the project.
Living Well - Peer Support & Lived Experience	Manchester Mind are part of a VCSE collaborative which is aiming to enable greater access to mental health support. This Living Well model is funded by GMMH to support a peer support co-ordinator and the exploration of community based social prescribing. The balance at year end relates to income being received ahead of expenditure on the project. The balance held in restricted reserves at the year end will be expended against future costs on the project.

20 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	As at 31 March 2023 £
Redundancy Reserve	134,529	-	(19,118)	50,174	165,585
Continuance Reserve	110,255	-	-	25,408	135,663
Designated Project Fund	234,192	968,178	(1,245,517)	358,352	315,205
Free Reserves	115,723	349,259	75,029	(475,009)	65,002
	594,699	1,317,437	(1,189,606)	(41,075)	681,455
Previous reporting period	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	As at 31 March 2022 £
Redundancy Reserve	124,712	-	-	9,817	134,529
Continuance Reserve	114,000	-	-	(3,745)	110,255
Designated Project Fund	326,625	886,673	(982,105)	2,999	234,192
Free Reserves	13,738	278,535	(115,886)	(60,664)	115,723
	579,075	1,165,208	(1,097,991)	(51,593)	594,699

Name of unrestricted fund	Description, nature and purposes of the fund
Redundancy Reserve	Liability for all staff employed by Manchester Mind in line with statutory redundancy pay conditions.
Continuance Reserve	Protects the long-term continuance of the Charity, ensures essential funds are covered during times of financial difficulty.
Designated Project Fund	Additional spending as approved by the Board of Trustees for a designated purpose i.e. to support new/existing self-funded projects or matched costs on externally funded projects.
Free Reserves	Any surplus held in unrestricted reserves after the demands of the above.

Notes to the accounts for the year ended 31 March 2023 (continued)

21 Analysis of net assets between funds

Current reporting period				
	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	-	-	-
Fixed asset investments	-	-	-	-
Net current assets/(liabilities)	165,585	515,870	542,848	1,224,303
Creditors of more than one year	-	-	-	-
Total	165,585	515,870	542,848	1,224,303
Previous reporting period				
	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	4,487	-	-	4,487
Net current assets/(liabilities)	111,236	478,976	442,373	1,032,585
Total	115,723	478,976	442,373	1,037,072

22 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the

	Property	
	2023 £	2022 £
Less than one year	60,205	28,000
One to five years	-	58,333
Over five years	-	-
	60,205	86,333

23 Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net income/(expenditure) for the year	187,231	268,196
Adjustments for:		
Depreciation charge	1,173	6,652
Loss/(profit) on sale of fixed assets	(5,191)	-
Decrease/(increase) in debtors	(137,678)	(251,790)
Increase/(decrease) in creditors	(45,013)	69,900
Net cash provided by/(used in) operating activities	522	92,958

Manchester Mind

Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	278,535	-	278,535	293,263
Charitable activities:	4				
Advice Services		-	314,200	314,200	250,346
Children & Young People Services		16,705	330,963	347,668	392,740
Food For All		165,153	85,489	250,642	202,737
Manchester Engagement Team		621,672	-	621,672	622,703
Community Services		-	485,381	485,381	197,804
Other		8,738	134,111	142,849	156,369
Other trading activities	5	74,405	-	74,405	46,867
Total income		1,165,208	1,350,144	2,515,352	2,162,829
Expenditure on:					
Raising funds	6	115,886	-	115,886	101,261
Charitable activities:	7				
Advice Services		-	300,781	300,781	312,538
Children & Young People Services		64,286	348,659	412,945	422,484
Food For All		242,813	11,157	253,970	239,454
Manchester Engagement Team		583,517	-	583,517	624,924
Community Services		10,630	404,369	414,999	47,638
Other		-	84,199	84,199	283,142
Other trading activities	8	80,859	-	80,859	76,425
Total expenditure		1,097,991	1,149,165	2,247,156	2,107,866
Net income / (expenditure) for the	10	67,217	200,979	268,196	54,963
Transfer between funds		(51,593)	51,593	-	-
Net movement in funds for the year		15,624	252,572	268,196	54,963
Reconciliation of funds					
Total funds brought forward		579,075	189,801	768,876	713,913
Total funds carried forward		594,699	442,373	1,037,072	768,876

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

MANCHESTER MIND

England & Wales - Charity number 1102058

Accounts

Charity number: 1102058
Company number: 4738057

Manchester Mind

(a company limited by guarantee)

Annual report and

Financial statements

For the year ended 31 March 2022



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Manchester Mind

(a company limited by guarantee)

Reference and administrative information

Charity number	1102058
Company number	4738057
Registered office	Zion Community Resource Centre 339 Stretford Road Manchester M15 4ZY

Directors and trustees

The Directors, who are also the charity's trustees under charity law, were as follows:

Ms Rachel Pearson (Chair)	
Ms E Bloomfield (Vice-Chair)	
Ms J Bytheway	
Ms A Ince-Brown	
Mr N O'Donovan	
David Milne (Secretary)	
Katie Neal	Retired 26.03.2022
Rhian Cooke	
Sarah Clayton	Retired 26.03.2022
Teresa Wilson	
Jacqui Dennen	Co-opted 07.07.2021 & appointed 18.01.2022
Simon Farr	Co-opted 21.06.2021 & appointed 18.01.2022

Principal staff

Ms E Simpson	Chief Executive Officer (CEO)
Ms R. Lyster	Finance Manager
Ms Lucy Galloway	Finance Manager (Maternity cover until Oct 2021)
Mr D Gratton	Office Manager
Ms Clare Abbott	Operations Director

Auditors

Slade & Cooper Limited
Beehive Mill
Jersey Street
Manchester M4 6JG

Bankers

Co-operative Bank
3rd Floor, 1 Balloon Street
Manchester M60 4EP

Solicitors

Neil Myerson
The Cottages, Regent Road
Altrincham WA14 1RX

Directors' report for the year ended 31 March 2022

The Board presents its annual report and financial statements for the year ended 31 March 2022.

Structure, governance and management

Constitution

Manchester Mind is a charitable company limited by guarantee, incorporated on 17 April 2003 and registered as a charity on 11 February 2004. The charity is governed by its memorandum and articles of association, which outlines its objects and powers.

The charity was originally established as the Health Advocacy and Resource Project under a written constitution in 1989. In 2011, the charity changed its name to Manchester Mind on becoming an affiliate member of the national Mind network.

In the event of the charity being wound up, members are required to contribute an amount of £1. As at 31 March 2022, the charity had 82 members (31 March 2021: 81 members).

The charity has a subsidiary, Good Mood Food Catering Limited (GMF, company number 05391417), which was established as a company limited by guarantee on 14 March 2005. GMF provided outside catering services until its trade and assets of GMF were transferred to Manchester Mind on 1 April 2017. It previously reported quarterly on its activity and financial performance to the Finance Sub-Committee and the Board. GMF remains dormant. How do we talk about this here? Had a subsidiary?

The Board

The Board comprises a minimum of three Directors with no maximum. As at 31 March 2022 there were 8 Directors on the Board.

The Directors are responsible for decisions regarding strategic direction and policy formation. Day-to-day management of the charity's affairs is delegated to the Chief Executive Officer and management team who follow a scheme of delegation set out in the terms of reference. The trustees meet quarterly and delegate oversight to 4 sub-committees.

Sub-Committees

The Trustees have a system of Sub-Committees which enables greater oversight of finances, operations, governance strategy and risk and finally people and wellbeing.

There is also a Remuneration Committee made up of the Chair, Treasurer, one Trustee and the Chief Executive Officer. The Committee meets when required if a pay rise is to be discussed. The Charity has aligned itself with NJC pay scales, if an inflationary increase is proposed this is initially reviewed as part of the Finance-Sub-committee to assess affordability, with a recommendation made to the Remuneration Committee for further consideration. The Committee also considers any other changes to salary such as spine point increases or any special salary rates that don't align with NJC scales. All requests are investigated and benchmarked against other roles and a report is submitted to the Remuneration Committee for consideration.

There is provision to set up working groups to deal with other issues that arise and require greater scrutiny.

These sub-committees provide a forum for more detailed review and discussion of relevant issues drawing on the specific expertise of members. Each sub-committee has terms of reference, which sets out any delegated authorities as well as matters where the committee will make recommendations for the Board's approval. Each sub-group comprises of selected trustees and members of staff and senior managers. Each sub-group is provided with a report provided from staff, so that services, performance and finances can be reviewed and receive oversight.

All committees met quarterly. This year the remuneration committee did not meet at all.

Appointment of Directors

Directors are appointed by ordinary resolution or at the Annual General Meeting (AGM), subject to satisfactory references and an enhanced Disclosure and Barring Service check.

At the AGM, one third of Directors must retire from office but can be put forward for re-appointment.

Appointments to the roles of Chair, Vice Chair and Treasurer are by vote at the AGM.

Directors' report for the year ended 31 March 2022

We aim to recruit trustees from a diverse range of backgrounds with the skills and knowledge the Board needs. This includes young trustees, trustees from BAME backgrounds and trustees with lived experience of mental health services who together can use their experiences to help the charity meet service users' needs.

Directors' induction and training

On appointment, Directors receive an induction pack consisting of:

- memorandum and articles of association
- minutes of the last three Board meetings
- trustee role description
- code of conduct for trustees
- strategic plan
- business plan
- latest annual report and group financial statements
- information from the Charity Commission relevant to trustees

New directors are invited to meet staff and visit our projects to build their understanding of the charity. We also assign a mentor from the existing Board to provide additional one-to-one support.

Directors have an annual appraisal and are encouraged to attend appropriate external training.

National Mind network

Manchester Mind is an independent charity, free to provide services in line with its objectives and the needs of service users.

Manchester Mind also enjoys the benefits of being an affiliate member of the national Mind network, as such Manchester Mind signs up to the community partnership agreement and regular review against the Mind Quality Standards (MQM). We also need to align to the brand guidelines

Partnerships

In 2021/22, Manchester Mind continued to work collaboratively in a number of partnerships, including:

- Big Manchester with Barnardo's; Home Start Manchester; CGL and Pankhurst Trust incorporating Manchester Women's Aid
- Manchester Volunteer Advice Partnership was active again as new funding commenced in June 2021
- Greater Manchester Mental Health Trust – working in partnership with our staff in Community Mental Health Teams; supporting the discharge of people being discharged from Community Services and supporting the delivery of Improving Physical Health checks across the GMMH footprint.
- Greater Manchester Mind – a partnership of local mind's operating in Greater Manchester - we continued to keep in touch and offer peer support and we planned to work together when the opportunities arise.
- With 42nd Street, Mind in Salford and Self Help Services in the delivery of an Integrated Community Response Service to young people which is now mainstreamed.
- With 42nd Street and a range of other providers to deliver M-Thrive – in particular delivering mental health support in schools and Manchester Mind delivered across 8 schools in Manchester.
- First 1000 Days project in partnership with Home Start Manchester to deliver mental health support to women and families with babies up to the age of 2 years.

More detail on these partnership projects are set out later on in this report.

Directors' report for the year ended 31 March 2022

Objectives and activities

Purpose

Manchester Mind's purpose as set out in the memorandum and articles of association is:

- to promote the preservation of mental health and to assist in relieving and rehabilitating persons suffering from mental disorder or conditions of emotional or mental distress requiring advice or treatment
- to promote the study of and research into mental health disorder and emotional or mental distress, and to obtain and make records of and disseminate to the public the useful results of such research and to educate the public in matters relating to mental health

Strategic aims

Our strategic plan moved into its second year and with that our purpose continued to be:

Creating a space where mental health comes first through increasing access to and the breadth of services that are responsive to the mental health needs of the people of Manchester.

For the next three years we are aiming to organise our work under three areas:

- A Listening and Responsive Organisation
- A Whole Person Approach to Mental Health
- Influencing the Mental Health agenda

In addition, we will continually work to improve our governance and internal systems to ensure we have a strong, sustainable and well-governed charity with excellent support for all our staff and volunteers.

A business plan for each year will focus in on current priorities.

The Key Objectives for 2021/22 are:

A Listening and Responsive Organisation:

Increasing the numbers of people able to access Manchester Mind.

Increasing the number of access points to Manchester Mind.

Ensure that staff have the means to deliver services effectively by facilitating seamless hybrid working between office and home.

Improve our ability to demonstrate impact.

We will be making the development of kind relationships both inside and externally a focus of our work.

A Whole Person Approach to Mental Health

Secure continuation and replacement funding for CYP services to enable continued access to wraparound provision.

Recruit to a People and Wellbeing Team to focus on the positive management and support to staff and volunteers.

Develop a plan for new services that address gaps in service provision.

Achieve Investing in Volunteers Quality Mark.

Develop Organisational Training for Volunteers.

Influencing the Mental Health Agenda

Continue to work with partners across Manchester..

Be a sustainable Well Governed charity

Continually review and improve governance processes, decision making and representation.

Ensure that MM is compliant with all legal and regulatory requirements.

The Chief Executive provides a report to the Board on the charity's activities for each board meeting, updating on the charity's performance and highlighting any upcoming risks and opportunities.

Directors' report for the year ended 31 March 2022

The Chief Executive provides a more comprehensive and systematic performance report to the Board each quarter, reporting against an agreed performance framework with project-specific and organisational targets for the year.

Senior Managers together with the support of the Operations Director provide quarterly detailed reports to present to services sub group and sustainability sub groups to ensure that trustees are fully informed about services, performance, achievements and challenges.

Delivering public benefit

We have given due consideration to the Charity Commission's guidance on the public benefit requirement under the Charities Act 2011 in determining the activities of the organisation.

We try to make our services accessible and so we do not have stringent referral criteria unless specified by the particular funding body, for example some counselling is provided to young people only as this is a condition of the funding grant.

Identifiable benefits

We collect quantitative and qualitative information on the number and diversity of people accessing our services, and the resulting impact of our services.

Achievements and performance

This year we were still in the grips of Covid-19 with the level of threat changing regularly. Towards the end of the year we were dealing with an omicron wave. There were times during this year when the number of people either off work or working from home due to covid-19 was at its highest.

We continued our redeveloped telephone support offer with staff volunteering as they had before but this got harder to maintain due to other work load. So staff continued to volunteer to take a turn on the phones. This year we saw the number of calls rise to 3,115 from 2,830 in the previous year.

Volunteering

Volunteering remains an important aspect of our work – volunteering provides an important service to enable people to build skills and contribute and also is vital for the charity to extend our reach but also inform service design and delivery. However, during this year because of continued lockdowns we were only able to bring back volunteering slowly mainly in our Food For All/allotment service and in Peer Support.

In 2021/22 484 people volunteered across Manchester Mind services and fundraising and contributed approximately 2,460 hours to supporting our services.

Volunteers supported:

- o Food For All
- o Peer Support
- o CYP
- o Fundraising

Peer Support

Peer Support offers and opportunity for people to support each other. It is a strengths based process where that lived experience support brings hope to others. We support and train volunteers to facilitate groups. In 2021/22 we delivered ?? groups to 108 people and 1volunteers contributed 712 hours

Food For All

Food For All, was in a transition year. We knew that after stopping trading at the start of the pandemic we would not be able to continue with the outside catering. So during the year we have re-focussed on providing charitable services. Using our expertise around food and mental health we continued developing our emergency food offer and also testing out what other support might help.

Directors' report for the year ended 31 March 2022

Our allotment continued to bloom and provided space to volunteer and grow produce which contributed to emergency meals and our emerging food gatherings.

In 2021/22 we worked with 60 volunteers contributed 1,480 hours to deliver 28,241 meals and grew 454kg of produce at the allotment delivered 46,863 meals and grew 776.6kg of produce grown.

Working with Greater Manchester Mental Health Trust

Manchester Mind continued to be sub-contracted by Greater Manchester Mental Health Trust (GMMH) to contribute roles within the Community Mental Health Teams such as social workers, support workers, housing and welfare rights workers and administrative staff. The staff bring with them expertise around supporting people who will now be on the Assertive Outreach pathway within services.

We also continued to provide advice work to people on the wards at Park House and Laureate House. Our small service supporting people being discharged from community mental health teams continued and we were also contracted to set up a new service named Community Engagement - Improving Physical Health. We have staff working in primary care to increase the numbers of people accessing physical health checks. This service is part of Community Mental Health Transformation and we started working to recruit the team of 14 in December 2021. We were also commissioned to deliver support to people being discharged from secondary care services and the small team of three worked with 79 people.

Provision of Advice

Advice work underpins Manchester Mind's work in acknowledgement of the impact of poverty and deprivation on mental health.

This year 1,830 individual people accessed advice across all advice provision.

£1.4 million was generated in financial benefit gains directly for the users of the advice services.

Delivery of advice is important to Manchester Mind and as such the Trustees continued to support this service via donations which ensures that the team is well managed and able to continue to delivery services with an experienced and knowledgeable staff team.

Manchester Volunteer Advice Partnership (MVAP) started to deliver again in June 2021 with lottery funding.

Our National Mind Universal Credit Project came to an end during this year.

Children and Young Peoples Work (CYP)

We have been providing services to children and young people since 2002.

Remote delivery continued but we also started to deliver again from our office base

In total 1,469 young people received support from Manchester Mind CYP. 123 young people received support within schools and 109 young people received advice and 182 young people accessed counselling.

Employer Training

Our training stopped at the start of the pandemic. We spent that first year redesigning our training to be delivered online and this year we started to properly promote training and rebuilding the sales. During the year we delivered 108 courses to 1,279 people and turnover was £74,638. We have increased the number and type of courses that we deliver and this in part has been in response to what employers have needed post pandemic.

Community Training

Manchester Mind are also funded to deliver free mental health awareness and resilience training to Manchester residents. Again a shutdown of training and then a redevelopment of courses to be delivered online took time. This training again continued to be delivered online and we expanded from delivery of Mental Health Awareness to also include Supporting Someone who is Suicidal and we also deliver longer courses to people long term health conditions, Mums Matter – a course for women and families dealing with peri-natal mental health issues and developed a new and very popular Mindfulness for Menopause course. 948 people attended our free training.

Directors' report for the year ended 31 March 2022

Marketing and Communications

Marketing and Communications continued to be a vital part of what we can do as an organisation to promote good mental health, information about services and challenging stigma and discrimination. Our key campaign was having a poster and QR code (linking to our wellbeing hub) campaign across the GM Tram network. It was a piece of work we were proud of.

Beliefs and Values

Manchester Mind continued to embed our beliefs and values into our work. The most visible area of this continued to be in our recruitment and selection processes.

We also provided facilitated workshops for staff to attend and work through issues using the values lens, so embedding our values and beliefs in our work.

We have also implemented values workshops as part of induction.

We believe:

- In the power of listening and feeling heard
- Everyone has value: something to offer
- Everyone deserves to be supported in their mental health needs and we have a part to play in that
- Better understanding of mental health, both personally and professionally, benefits everyone
- Being open to learning and reflecting on experience can improve mental health services: there is no single "right way"

Our Values:

Openness: being receptive to, and appreciative of, the skills, talents and perspectives of everyone

Belonging: developing kind relationships that lead to feeling accepted, understood and able to contribute

Strength: recognising and developing potential in others and ourselves, enabling resilience

Collaboration: generous sharing of our resources, skills and talents enabled by clear and meaningful communication

Partnership Work

Partnership work continues to be important to Manchester Mind and grew this year. Our current partnerships are:

- o Big Manchester which expanded to a second team as a tender was won to deliver family intervention work in Central Manchester
- o Manchester Volunteer Advice Partnership
- o Greater Manchester Mental Health Trust
- o First 1000 Days Partnership (Manchester Mind and Home Start Manchester)
- o M-Thrive – working in schools
- o Integrated Care Response Service (42nd Street and Mind in Salford)

We continued to work with our colleagues across Greater Manchester Local Minds - the focus this year was more on peer support during this difficult time.

Fundraising

Fundraising continued to recover this year due to the creative and committed people across our City who want to actively support our services. We raised £291,621 in comparison to the previous years £284,160 in comparison to the previous year's £397,851.

As a charity we are registered with the Fundraising Regulator and adhere to their regulations, policies and guidance with regard to community and corporate fundraising which is still our main focus. We also abide by the Charity Commission fundraising guidance and regulations and by the Mind fundraising standards. Our activities are overseen and monitored by the Fundraising Manager in association with the Marketing and Communications Manager. The fundraising manager reports into the Finance Sub Committee on a quarterly basis.

This process is internally regulated and monitored by the Fundraising Manager using the following:

- Manchester Mind Ethical Fundraising Policy
- Manchester Mind Ethical Investment Policy

Directors' report for the year ended 31 March 2022

- Manchester Mind Operational Fundraising Guide
- Charity donor database
- Donor journey per donor type (sponsored events, in memory, one off event, one off donation, regular giving, charity partner)
- E-templates per donation type
- Report to CEO (weekly) and the board (Performance Monitoring Reports each quarter; Sustainability Sub-Committee Meetings each quarter; Annual Fundraising Report)

There have been no instances where Manchester Mind have failed to comply with any of the above guidance.

We regularly worked with volunteers during the year to support our fundraising.

In the past we have hosted two annual city-centre collections (1 day in May, 1 day in October) where cash donations are collected by volunteers and we aim to start this again in 2022. The process we use is as follows:

- Volunteers are colleagues from corporate "charity of the year" partnerships.
- Our Fundraising Manager co-ordinates all corporate volunteering for our charity
- Charity street collections require an application to be submitted to Manchester City Council before a permit is issued.
- As well as undertaking a charity event risk assessment, with full insurance documentation, we issue volunteer briefing documents in advance of the event. We always secure a central city-centre office for the day to serve as our Volunteer HQ.
- On the day, we host 1 x 60 minute welcome and team briefing (covering ethics, health & safety, legal issues, logistics and housekeeping). Volunteers each carry a copy of the MCC permit, wear a charity tabard and take a numbered sealed bucket to collect cash. All materials are recorded as "signed out" per volunteer, with bucket numbers logged. Volunteers work in small teams per "geographical zone" within the city. Each team is visited by the fundraising manager during the course of the event.
- At the end of each event, volunteers return to our HQ for debriefing. All material are recorded as "signed in" per volunteer. We then securely return the collection buckets to our Hulme office.
- Our Finance Officer then opens the sealed buckets to record all monies donated at the event per volunteer. Our Fundraising Manager then records the monies per volunteer, per team and calculates the grand total. This information is recorded on the MCC collection form, which are collected within 4 weeks of the event. Each volunteer also receives a certificate of thanks and details of their individual, team and collective success within 3 days of the event.
- Monies donated at each bi-annual event are then coded and added to the charity finance system (SAGE).

Charity Partners

In 2021/22 we managed over 35 corporate partnerships, which helps generate unrestricted income. These partnerships are governed by our ethical fundraising policy and ethical investment policy. Each partner is supported by the fundraising manager for 12-24 months, based on an annual scheme of works (legal, logistic and procedural).

- Charity partners have their own committees which are governed by senior managers of the company, and comply with fundraising guidance.
- All monies are recorded on the charity donor database and SAGE finance accounts.

Community, Group and Individual Fundraisers

We follow a regulated schedule of stewardship (communications & administration) with all other fundraisers per donor type (in memory, regular giving, sponsored events, one off events, cause related marketing, one off donations) with activities and monies recorded via the charity donor database and SAGE finance accounts.

Compliments and Complaints

We have had no complaints from any fundraisers. We do receive a significant number of positive responses from people who value the contact, information and support they receive during the fundraising relationship.

We do not believe in 'forceful' fundraising. It is important to us that people choose to fundraise and support us. To this end:

We do not use direct mail campaigns for charity fundraising, nor employ any unsolicited forms of marketing to generate

Directors' report for the year ended 31 March 2022

donations.

We only communicate with individuals who are pro-active in contacting our charity with a wish to support us via fundraising.

We do not engage with fundraisers under the age of 18 without an adult supervising their activities.

We follow charity safeguarding policies where fundraisers might have previously experienced poor mental health. We become aware if any fundraisers' mental health worsens during their contact with us, and advise them to cancel or postpone their fundraising activities so they focus on their wellbeing, which is our main priority.

We follow all GDPR policy and procedures to ensure that people's data is protected and we do not employ a persistent approach for the purpose of soliciting or otherwise procuring money or other property on behalf of the charity and neither do we put people under undue pressure to give money or other property.

The income from fundraising is continuing to support a range of services including:

- o Advice
- o Children and Young People
- o Peer Support
- o Food For All

Our Strategy for the coming year is to continue to maintain and build relationships with existing and new fundraisers. We will hold two charity collections in Manchester during the year and our charity partners help with this. Community events have restarted this year and we will continue to support our fundraisers who wish to take part. All our fundraising messages are accompanied by messages to raise awareness of mental health and wellbeing. Fundraising will work closely with our Training Manager to build reciprocal links with businesses. All our work will follow all the above guidelines with a focus on building kind relationships.

Connections

Locally Manchester Mind has been involved in:

- o Suicide Prevention Strategy
 - o Manchester Health and Wellbeing group
 - o Manchester VCSE CEO Group
 - o Working with VCSE organisations on developing plans around Community Mental Health Transformation
- National Mind Engagement Group
 - National Mind Workplace Wellbeing Group
 - National Mind Community of Practice for Community Mental Health Transformation
 - Greater Manchester VCSE Leadership Group

Manchester Mind has also been involved nationally through National Mind and this has been strengthened with the Chief Executive Officers continuing involvement within the Mind Network.

Quality

Manchester Mind passed our Mind Quality Mark in 2021. We were also nominated for an award at the Mind National Conference in November 2021 for our values led recruitment.

Challenges in 2021/22

The challenges during this year were in the main still related to Covid-19. There was still a great deal of uncertainty about how long the waves related to the pandemic would impact, how it would affect working patterns and the need for office space, whether fundraising would get back to its previous levels and most importantly evidence was showing that some groups of people had been badly affected by the pandemic e.g. young people, those people with existing mental health problems and people who were already impacted by inequality. We have already felt the increasing demand – not always in numbers but what people present with appears to be more complex. We will be monitoring this over the coming year(s).

Recruitment was also a challenge – with less people applying for jobs – particularly management level jobs and professional level jobs such as finance and personnel managers and social workers. This is a challenge across the health and social care

Directors' report for the year ended 31 March 2022

sector.

Planning for the future was also challenging as we are not certain at this stage how the pandemic will end and whether restrictions will be removed or continue.

Financial review

Total income for the year was £2,515,352 a £352,523 (165) increase on prior year, £21,027 increase in unrestricted income and £331,496 increase in restricted income.

Fundraising income (when excluding the related prior year furlough income) was at a very similar level to 2020/21, and although there is a sense of more optimism and engagement, unfortunately income hasn't reached pre-pandemic levels.

Underlying Food For All income has also remained at a similar level to 2020/21, with the focus still surrounding emergency food provision and school holiday meals. The business model for Food For All will be changing from 2022/23, linking the service in with Advice and Peer Support services and therefore moving away from meal production. This will mean that we will exit the Windrush property lease in May 2022 and the workforce will be restructured.

Training income increased on prior year (+£27,538) and has exceeded pre-pandemic levels, and we saw the return of some face-to-face training sessions. We were successful in two sizeable contract tenders, delivery of which will take place in 2022/23 therefore the income was deferred and will be recognized as training is delivered through the coming year.

The Manchester Engagement Team (MET) contract with Greater Manchester Mental Health Trust remained our largest source of income at 25% of total income (29% in 2020/21), however we are continuing to work to diversify our income streams to mitigate this financial risk.

The Charity has worked really hard to secure new funding across all services, it was successful in winning various new grants and contracts during 2021/22 which resulted in the sizeable increase in restricted income. New projects include Manchester Volunteer Advice Partnership (£86,298), Advice Supervisor (£17,943), various independent contracts providing Mental Health Practitioners in schools (£16,705), Eric Wright Trust (£25,000), Food/Welfare Project (£24,190), Winter Food Grant (£17,357), Food Social Recovery Fund (£9,942), Greater Manchester Food Project (£34,000), Adult Peer Support (£44,327), Peer Support / Volunteer Coordinator (£17,358), Peer Support Training Fund (£34,850), Improving Physical Health (£153,169), Big Manchester/Central (£10,097) and Mental Health Transformation (£79,785). The new funding has been partly offset by the end of the Help Through Crisis project (£107,929), the Listening Ear funding (£58,979) and the Loneliness fund (£24,970).

As a service delivery organisation, staff costs are our single biggest area of expenditure. In 2021/22 expenditure on salaries totaled £1,882,839.

The charity held £1,037,072 reserves at the year ending 2021/22, this is an increase of £268,196 on prior year, which is an amazing achievement. £594,699 relates to unrestricted funds available for future use in line with the Charity's reserves policy, and £442,373 relates to restricted funds for specific externally funded projects.

The Board had previously agreed to designate £326,000 unrestricted funds from 2020/21 to support various projects and services in 2021/22, this included £74,243 for CYP, £65,294 for various Food For All projects, £30,058 matched funding for the Advice Team and £27,231 to support various Community Services projects. The remainder was designated to support the central management function to enable future organisational growth and sustainability.

Principal funding sources

We would like to thank our principal funders for their support in 2021/22:

- GMMH NHS Foundation Trust
- Manchester City Council
- The National Lottery Community Fund
- National Mind
- Manchester Health & Care Commissioning Partnership

Directors' report for the year ended 31 March 2022

Manchester Mind could not exist without this valued support.

Individual and corporate donors

We would also like to thank our individual and corporate donors for their support in 2021/22. This area of income generation has become increasingly important to support the growth of the Charity. In 2021/22, 216 people and over 103 organisation contributed to raising £278,535 funds for the Charity.

We are using this funding in different ways;

- To develop new services
- To support the continuation of existing services that are important to us
- To offer match funding in applications for grants

Reserves policy

The reserves held by Manchester Mind fall into two primary categories: restricted and unrestricted reserves.

- Restricted reserves are through grants and funding for individual projects, and such funds are restricted according to the contract to provide such services. Total value at March 2022 was £442,373.
- Unrestricted reserves are obtained through income generation (e.g. training), donations (including legacies) and any surplus produced by effective management of budgets (as limited by contract terms). The purpose of holding unrestricted reserves is to secure the financial future of Manchester Mind as a going concern, and to support agreed self-funded projects and services. Total value at March 2022 was £594,699.

Unrestricted reserves are divided into four sub-categories, these categories are:

- 1) Redundancy – Manchester Mind has a duty of care to staff to ensure that sufficient funds are held in reserve in the event of redundancy. Total value of the redundancy reserve at March 2022 was £134,529.
- 2) Continuation – Manchester Mind wants to protect the long term future of the Charity by holding funds in reserve to cover essential costs and liabilities during times of financial difficulty. The Board agreed that we should have a minimum of three months central management charges and a provision for the long-term unavoidable liabilities of the Charity, such as property leases. Total value of the continuance reserve at March 2022 was £110,255.
- 3) Designated - Where the Board of Trustees or the Finance Sub-Committee (on authorisation by the Board) have made a commitment for the release of funds from unrestricted reserves for a designated purpose. This may be to support new/existing self-funded projects or matched costs on externally funded projects. This will predominantly be reviewed as part of the annual budget setting process. Total value of designated funds agreed by the Board in March 2022 for future use was £234,192.
- 4) Free Reserves - Any surplus held in unrestricted reserves after the demands of the above. Total value at March 2022 was £115,723.

The reserves are reviewed and re-valued on an annual basis as part of the annual budgeting process. The review is carried out by the Finance Sub-Committee with recommendations made to the Board on the adequacy of reserves.

Investment policy

Manchester Mind has an ethical investment policy. Manchester Mind and Good Mood Food have their accounts with the Co-operative Bank.

Risk management

The Board has overall responsibility for management of risk and operates in line with its risk management policy.

The Board, via the CEO and management team, maintains a risk register detailing the major risks we face as a charity and the systems and processes in place to mitigate these risks. The risk register is reviewed every three months at the Board. Risk is also

Directors' report for the year ended 31 March 2022

a standing agenda item at project meetings, sub-committee meetings, Board meetings and at staff supervision meetings so risk can be considered more frequently if there is a significant change in our risk profile.

The Board also holds a strategic planning event each year, which includes an assessment of and discussion around risk.

Specific procedures are in place to ensure the health and safety of staff, volunteers, service users and visitors. Each project has appropriate quality standards for their work and compliance is monitored and reported on by the CEO.

Future financial strategies

Our main financial strategies for the future remain to achieve long-term financial sustainability by:

- diversifying our income streams and ensuring our services are delivered as efficiently and effectively as possible
- ensuring that all projects are properly funded so that they can deliver on their objectives
- giving careful consideration to the use of reserves ensuring that their application supports the delivery of our strategic aims
- monitoring and reviewing in-year financial performance and taking corrective action where needed

Our focus is to:

- secure funding for current projects which are under review
- to continue to develop a fundraising strategy to build on the expertise and knowledge gained over the last five years and to look to develop areas of fundraising around legacies and individual giving as well as continuing with sponsored events and business partnerships.

In terms of gaining greater financial stability, we are aware that there remains pressures on local authority and health budgets and that the competition for grant funding is high. Therefore, our focus will continue to be about developing undesignated income streams through training and fundraising. We will look at other opportunities where services can be delivered with a longer-term plan for sustainability. There is of course the need to be aware of the impact of Brexit, which could see reductions in European Funding into the City – leading to increased pressure on remaining funding streams.

Directors' report for the year ended 31 March 2022

Plans for future periods

In 2022/23 we will continue to work towards our new purpose and strategic aims as documented on pages 5 and 6.

We will continue to review our services through analysis of the data coming through and by talking to the people who use our services. We want to remain responsive and relevant. We will look to work in partnership with others if that is more effective in bridging or filling the gaps.

As the commitments of the NHS Long Term Plan are rolled out through community transformation we will contribute as part of the wider VCSE to help to improve mental health provision through collaboration.

Priorities for 2022/23

The main priorities for Manchester Mind for 2022/23 are to become:

- A Listening and Responsive Organisation
- A Whole Person Approach to Mental Health
- Influencing the mental health agenda

In addition, we will continually work to improve our governance and internal systems to ensure we have a strong, sustainable and well-governed charity with excellent support for all our staff and volunteers.

A business plan for each year will focus in on current priorities. (see pages 5 and 6 for further details).

Going Concern

The charity has a strong reserve position and has sufficient available resources, as demonstrated by the reserve policy above. We have adequate financial resources and are well placed to manage the business risks. Our planning process, including financial projections, has taken into consideration the current economic climate and its potential impact on the various sources of income and planned expenditure.

The accounts are approved during a period where there is still some uncertainty as a result of COVID-19. The Charity is constantly assessing the short and long term impact on its fundraising activities in the current climate. Our cash deposits could easily be drawn down should working capital be required. Appropriate consideration of risks as part of its normal risk management processes and mitigating actions both already taken and available to be taken.

There are no other material uncertainties that call into doubt the charity's ability to continue.

Directors' report for the year ended 31 March 2022

Statement of Directors' responsibilities

The Board of Directors is responsible for preparing the annual report and financial statements in accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Under company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the group and the income and expenditure of the group for that period.

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

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and accounting 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
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose at any time the financial position of the charitable company and to enable it 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

The members of the Board who are Directors for the purposes of company law, and trustees for the purposes of charity law, who served during the year and up to the date of this report are set out on page 2.

In accordance with company law, as the company's Directors, each member of the Board certifies that:

- so far as they are aware, there is no relevant information of which the auditor is unaware
- as Directors of the company they have taken all necessary steps to be aware of information which would be relevant for audit purposes and have communicated them to the auditor

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102) (issued January 2015) and in accordance with the provisions applicable to companies subject to the small companies' regime (of the Companies Act 2006).

Auditor

Slade and Cooper were re-appointed as the auditors during the year and have expressed their willingness to continue in that capacity.

Approved by the Board and signed on its behalf by:

.....
Rachel Pearson (Chair)

21.12.22
.....
Date

Independent Auditor's Report to the members and trustees of Manchester Mind

Opinion

We have audited the financial statements of Manchester Mind (the 'charitable company') for the year ended 31 March 2022, which comprise the Statement of Financial Activities (including the income and expenditure account), the Balance Sheet, the Statement of Cash Flows and the related notes. 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 2022, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's 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 trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Independent Auditor's Report to the members and trustees of Manchester Mind

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Trustees' Annual Report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 15, 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.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- enquiry of management and those charged with governance around actual and potential litigation and claims.
- enquiry of the charity's staff, management and those charged with governance to identify any instances of non-compliance with laws and regulations.
- reviewing minutes of meetings of those charged with governance.
- reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

Independent Auditor's Report to the members and trustees of Manchester Mind

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Chinwe Jennifer Daniel FCCA DChA
Senior Statutory Auditor

for and on behalf of
Slade & Cooper Limited
Statutory Auditors
Beehive Mill
Jersey Street
Manchester
M4 6JG

Date: 21/12/2022

Slade & Cooper Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Manchester Mind
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	278,535	-	278,535	293,263
Charitable activities:	4				
Advice Services		-	314,200	314,200	250,346
Children & Young People Services		16,705	330,963	347,668	392,740
Food For All		165,153	85,489	250,642	202,737
Manchester Engagement Team		621,672	-	621,672	622,703
Community Services		-	485,381	485,381	197,804
Other		8,738	134,111	142,849	156,369
Other trading activities	5	74,405	-	74,405	46,867
Total income		1,165,208	1,350,144	2,515,352	2,162,829
Expenditure on:					
Raising funds	6	115,886	-	115,886	101,261
Charitable activities:	7				
Advice Services		-	300,781	300,781	312,538
Children & Young People Services		64,286	348,659	412,945	422,484
Food For All		242,813	11,157	253,970	239,454
Manchester Engagement Team		583,517	-	583,517	624,924
Community Services		10,630	404,369	414,999	47,638
Other		-	84,199	84,199	283,142
Other trading activities	8	80,859	-	80,859	76,425
Total expenditure		1,097,991	1,149,165	2,247,156	2,107,866
Net income / (expenditure) for the year	10	67,217	200,979	268,196	54,963
Transfer between funds		(51,593)	51,593	-	-
Net movement in funds for the year		15,624	252,572	268,196	54,963
Reconciliation of funds					
Total funds brought forward		579,075	189,801	768,876	713,913
Total funds carried forward		594,699	442,373	1,037,072	768,876

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.
Prior year SOFA is shown on the last page.

Manchester Mind
Company number 04738057
Balance sheet as at 31 March 2022

	Note	2022	2021
		£	£
Fixed assets			
Tangible assets	15	4,487	11,139
Total fixed assets		4,487	11,139
Current assets			
Debtors	16	298,183	46,393
Cash at bank and in hand	17	893,546	800,588
Total current assets		1,191,729	846,981
Liabilities			
Creditors: amounts falling due in less than one year	18	(159,144)	(89,244)
Net current assets		1,032,585	757,737
Net assets		1,037,072	768,876
The funds of the charity:			
Restricted income funds	19	442,373	189,801
Unrestricted income funds	20	594,699	579,075
Total charity funds		1,037,072	768,876

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 22 to 40 form part of these accounts.

Approved by the trustees on 21/12/2022 and signed on their behalf by:

.....
Rachel Pearson (Trustee)

Manchester Mind
Statement of Cash Flows
for the year ending 31 March 2022

	Note	2022 £	2021 £
Cash provided by / (used in) operating activities	22	92,958	99,864
<i>Cash flows from investing activities:</i>			
Purchase of tangible fixed assets		-	(1,318)
Cash provided by / (used in) investing activities		-	(1,318)
Increase/(decrease) in cash and cash equivalents in the year		92,958	98,546
Cash and cash equivalents at the beginning of the year		800,588	702,042
Cash and cash equivalents at the end of the year		893,546	800,588

Notes to the accounts for the year ended 31 March 2022

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Manchester Mind meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Notes to the accounts for the year ended 31 March 2022 (continued)

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Notes to the accounts for the year ended 31 March 2022 (continued)

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of staff engaged in the activity and their associated support costs.
- Expenditure on charitable activities includes the costs of engaged in furthering the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 8.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Individual fixed assets costing £1000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Office fixtures and equipment	25%
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Notes to the accounts for the year ended 31 March 2022 (continued)

k Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The Charity does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

l Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

m Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

n Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

o Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Notes to the accounts for the year ended 31 March 2022 (continued)

p Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 10. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within support and governance costs and allocated to the funds of the charity using the methodology set out in note 8.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

Current reporting period	Unrestricted £	Restricted £	Total 2022 £
Donations	278,535	-	278,535
Legacies	-	-	-
Donated services	-	-	-
Total	278,535	-	278,535
Previous reporting period	Unrestricted £	Restricted £	Total 2021 £
Donations	293,263	-	293,263
Legacies	-	-	-
Donated services	-	-	-
Total	293,263	-	293,263

Notes to the accounts for the year ended 31 March 2022 (continued)

4 Income from charitable activities

Current reporting period	Unrestricted £	Restricted £	Total 2022 £
Advice Services			
Our Manchester / Manchester City Council	-	74,766	74,766
MVAP / Big Lottery	-	86,298	86,298
MVAP / Manchester City Council	-	72,471	72,471
Universal Credit / National Mind	-	13,700	13,700
Advice Supervisor / National Mind	-	17,943	17,943
Park House / GMMHT	-	28,483	28,483
Laurette House / GMMHT	-	20,539	20,539
Subtotal for Advice Services	-	314,200	314,200
Children & Young People Services			
Positive Changes / Lottery	-	90,466	90,466
ICRS / NHS MCR CCG	-	43,816	43,816
M-Thrive / NHS MCR CCG	-	96,792	96,792
M-Thrive / Independent Schools	16,705	-	16,705
Reconnect Greater Manchester/ ESF	-	(7,475)	(7,475)
Co-op Resilience Project / National Mind	-	15,078	15,078
Children In Need / CIN	-	48,373	48,373
Peer Support Transitions / 42nd Street	-	18,241	18,241
Eric Wright Trust / EWT	-	25,000	25,000
Winter Discharge Fund / 42nd Street	-	672	672
Subtotal for Children & Young People Services	16,705	330,963	347,668
Food For All			
Zion Café / Manchester City Council	65,976	-	65,976
Food For All / Various	88,102	-	88,102
Allotment / Various	8,317	-	8,317
Pay What You Can	2,758	-	2,758
Food - Welfare Project / One MCR	-	24,190	24,190
Winter Grant / Manchester City Council	-	17,357	17,357
Social Recovery Fund / One MCR	-	9,942	9,942
GMcr Food Project / NHS MCR CCG	-	34,000	34,000
Subtotal for Food For All	165,153	85,489	250,642
Manchester Engagement Team (MET)			
MET / GMMHT	621,672	-	621,672
Subtotal for MET	621,672	-	621,672
Community Services			
Community Training / Manchester City Council	-	33,228	33,228
Mums Matters / Manchester City Council	-	100,000	100,000
Peer Support/ National Mind	-	44,327	44,327
Volunteer Coordinator / National Mind	-	17,358	17,358
Peer Support Training Fund / NHS MCR CCG	-	34,850	34,850
Discharge Support / GMMHT	-	92,969	92,969
Improving Physical Health CET / GMMHT	-	124,984	124,984
Improving Physical Health CET Expanded / GMMHT	-	28,185	28,185
Resilience Training / Various	-	9,480	9,480
Subtotal for Community Services	-	485,381	485,381
Other			
Be Well / Big Life	-	10,000	10,000
Big Manchester North / Barnardos	-	34,229	34,229
Big Manchester Central / Barnardos	-	10,097	10,097
Mental Health Transformation / NHS MCR CCG	-	79,785	79,785
Misc Income / Various	8,738	-	8,738
Subtotal for Other	8,738	134,111	142,849
Total	812,268	1,350,144	2,162,412

Manchester Mind

Notes to the accounts for the year ended 31 March 2022 (continued)

Previous reporting period	Unrestricted £	Restricted £	Total 2021 £
Advice Services			
Our Manchester / Manchester City Council	-	74,769	74,769
MVAP / Big Lottery		-	-
MVAP / Manchester City Council		72,470	72,470
Universal Credit / National Mind		54,800	54,800
Park House / GM Mental Health Trust		28,483	28,483
Laurette House / GM Mental Health Trust		19,824	19,824
Subtotal for Advice Services	-	250,346	250,346
Children & Young People Services			
Building Resilience/ Big Lottery	-	103,881	103,881
Help Through Crisis / Big Lottery	-	107,929	107,929
ICRS /CAHMS	-	43,816	43,816
GM Schools / 42nd Street	-	83,903	83,903
Reconnect Greater Manchester/ ESF	-	12,312	12,312
Co-op Resilience Project	-	12,338	12,338
Children In Need	-	24,186	24,186
Peer support Transitions	-	675	675
MUFC Project	-	3,700	3,700
Subtotal for Children & Young People Services	-	392,740	392,740
Food For All			
Zion Café / Manchester City Council	65,976	-	65,976
Good Mood Food	78,346	-	78,346
Bite	3,000	-	3,000
Pay What You Can / National Mind	5,812	-	5,812
Food Response/ Lottery	-	49,603	49,603
Subtotal for Food For All	153,134	49,603	202,737
Manchester Engagement Team (MET)			
MET / GM Mental Health Trust	622,703		622,703
Subtotal for MET	622,703	-	622,703
Training			
Community Training / Manchester City Council		37,290	37,290
Subtotal for Training	-	37,290	37,290
Other			
Be Well / Big Life		10,000	10,000
Big Manchester / Barnardos		34,206	34,206
Peer Support / National Mind		21,777	21,777
Loneliness fund/ National Mind		24,970	24,970
Listening Ear Service		58,979	58,979
Mums Matters		100,000	100,000
Central	28,214		28,214
Discharge Support		38,737	38,737
Subtotal for Other	28,214	288,669	316,883
Total	804,051	1,018,648	1,822,699

Notes to the accounts for the year ended 31 March 2022 (continued)

5 Income from other trading activities

	2022 £	2021 £
Mental Health Training	74,405	46,867
	74,405	46,867

All income from other trading activities is unrestricted.

6 Cost of raising funds

	2022 £	2021 £
Membership scheme	1,922	562
Staff costs	53,202	65,757
Volunteer Costs	-	-
Office Costs	4,200	6,653
Merchandise	2,656	-
Event Costs	-	125
Client Costs	-	37
Governance costs (see note 9)	1,227	-
Support costs (see note 9)	52,679	28,127
	115,886	101,261

All expenditure on cost of raising funds is unrestricted.

Manchester Mind

Notes to the accounts for the year ended 31 March 2022 (continued)

7 Analysis of expenditure on charitable activities

	Advice £	CYP £	FFA £	MET £	Community Services £	Other £	Total 2022 £	Total 2021 £
Staff costs	238,728	299,364	172,807	411,027	302,017	66,414	1,490,357	1,376,317
Office costs	18,188	50,837	36,633	9,849	18,003	10,151	143,661	157,968
Direct costs	4,377	21,691	20,448	140	45,432	-	92,088	129,205
Volunteer costs	157	96	242	38	527	-	1,060	634
Client costs	3,655	133	40	190	2,291	-	6,309	745
Governance costs (see note 9)	812	930	542	3,694	1,064	174	7,216	2,558
Support costs (see note 9)	34,864	39,894	23,258	158,579	45,665	7,460	309,720	262,753
Total	300,781	412,945	253,970	583,517	414,999	84,199	2,050,411	1,930,180
<i>Total 2021</i>	<i>312,538</i>	<i>422,484</i>	<i>239,454</i>	<i>624,924</i>	<i>47,638</i>	<i>283,142</i>	<i>1,930,180</i>	
							2022 £	2021 £
Restricted expenditure							1,149,165	1,059,946
Unrestricted expenditure							901,246	870,234
							2,050,411	1,930,180

Notes to the accounts for the year ended 31 March 2022 (continued)

8 Cost of trading activities

	2022 £	2021 £
Staff costs	38,550	37,675
Freelancer Costs	26,395	24,788
Office Costs	3,545	3,623
Governance costs (see note 9)	282	109
Support costs (see note 9)	12,087	10,230
	80,859	76,425

9 Analysis of governance and support costs

Current reporting period

	Basis of apportionment	Support £	Governance £	Total 2022 £
Staff costs	Time spent	300,731	-	300,731
Office costs	Floor area	73,755	-	73,755
Audit fees	Governance	-	6,500	6,500
Legal and professional	Governance	-	2,226	2,226
		374,486	8,726	383,212

Previous reporting period

	Basis of apportionment	Support £	Governance £	Total 2021 £
Staff costs	Time spent	227,452	-	227,452
Office costs	Floor area	90,344	-	90,344
Audit fees	Governance	-	5,400	5,400
Legal and professional	Governance	-	7,696	7,696
		317,796	13,096	330,892

10 Net income / (expenditure) for the year

This is stated after charging/(crediting):	2022 £	2021 £
Depreciation	6,652	11,131
Auditor's remuneration - audit fees	6,500	5,400
Auditor's remuneration - accountancy fees	-	-

Manchester Mind

Notes to the accounts for the year ended 31 March 2022 (continued)

11 Staff costs

Staff costs during the year were as follows:

	2022 £	2021 £
Wages and salaries	1,624,095	1,461,897
Social security costs	137,171	122,341
Pension costs	81,374	74,072
Redundancy and termination costs	1,328	-
Other staff costs	38,871	63,183
	<u>1,882,839</u>	<u>1,721,493</u>
Allocated as follows:		
Cost of raising funds	53,202	65,757
Charitable activities	1,490,356	1,376,316
Support costs	300,731	227,452
Governance costs	-	-
Other trading activities	38,550	51,968
	<u>1,882,839</u>	<u>1,721,493</u>

No employees has employee benefits in excess of £60,000 (2021: Nil).

The average number of staff employed during the period was 78 (2021: 69).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £57,750 (2021: £55,230).

12 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2021: Nil).

No members of the management committee received travel and subsistence expenses during the year (2021:nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2021: nil).

Notes to the accounts for the year ended 31 March 2022 (continued)

13 Government grants

The government grants recognised in the accounts were as follows:

	2022 £	2021 £
Manchester City Council	363,801	178,035
Greater Manchester Mental Health Trust	916,831	671,010
NHS Manchester CCG	289,243	
	<u>1,569,875</u>	<u>849,045</u>

There were no unfulfilled conditions and contingencies attaching to the grants at the year end.

14 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

15 Fixed assets: tangible assets

	Plant & Machinery £	Office Equipment £	Furniture & Fittings £	Total £
Cost				
At 1 April 2021	11,333.50	31,453.74	24,921.00	67,708.24
Additions	-	-	-	-
Disposals	-	-	-	-
	<u>11,333.50</u>	<u>31,453.74</u>	<u>24,921.00</u>	<u>67,708.24</u>
At 31 March 2022	11,333.50	31,453.74	24,921.00	67,708.24
Depreciation				
At 1 April 2021	8,558	25,219	22,792	56,569
Charge for the year	2,181	2,343	2,128	6,652
Disposals	-	-	-	-
	<u>10,739</u>	<u>27,562</u>	<u>24,920</u>	<u>63,221</u>
At 31 March 2022	10,739	27,562	24,920	63,221
Net book value				
At 31 March 2022	595	3,892	1	4,487
At 31 March 2021	2,776	6,235	2,129	11,139

Notes to the accounts for the year ended 31 March 2022 (continued)

16 Debtors

	2022 £	2021 £
Trade debtors	246,239	24,038
Prepayments and accrued income	51,944	22,355
	298,183	46,393

17 Cash at bank and in hand

	2022 £	2021 £
Cash at bank and on hand	893,546	800,588
	893,546	800,588

18 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	11,216	26,808
Other creditors and accruals	28,477	12,343
Deferred income	72,058	46,906
Taxation and social security costs	47,393	3,187
	159,144	89,244

£52k deferred income relates to Training income received in 2020/21 but delivery has been postponed until 2021/22. £18k relates to project that commences in April 2022.

Notes to the accounts for the year ended 31 March 2022 (continued)

19 Analysis of movements in restricted funds

Current reporting period	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Advice Services					
Our Manchester / MCC	-	74,766	(103,735)	28,966	(3)
MVAP / Big Lottery	13,364	86,298	(67,406)	-	32,256
MVAP / MCC	8,758	72,471	(48,387)	-	32,842
Universal Credit / National Mind	23,662	13,700	(27,053)	-	10,309
Advice Supervisor / National Mind	-	17,943	-	-	17,943
Park House / GMMHT	-	28,483	(32,201)	3,718	-
Laurette House / GMMHT	-	20,539	(21,999)	1,460	-
Total Advice Services	45,784	314,200	(300,781)	34,144	93,347
Children & Young People Services					
Positive Changes / Lottery	-	90,465	(62,615)	-	27,850
Help Through Crisis / Lottery	57,799	-	(49,138)	-	8,661
ICRS / NHS MCR CCG	-	43,816	(43,918)	102	-
M-Thrive / NHS MCR CCG	30,862	96,792	(84,622)	(15,694)	27,338
Reconnect Greater Manchester/ ESF	1,461	(7,475)	(1,106)	-	(7,120)
Co-op Resilience Project / National Mind	4,840	15,078	(21,502)	1,584	-
Building Resilience / Lottery	15,487	-	(31,181)	15,694	-
Children In Need / CIN	12,806	48,373	(40,609)	-	20,570
Peer Support Transitions / 42nd Street	-	18,241	(13,366)	-	4,875
Eric Wright Trust / EWT	-	25,000	-	-	25,000
MUFC Project	3,340	-	-	-	3,340
Winter Discharge Fund / 42nd Street	-	672	(600)	-	72
Total Children & Young People	126,595	330,962	(348,657)	1,686	110,586
Food For All					
Food - Welfare Project / One MCR	-	24,190	-	-	24,190
Winter Grant / Manchester City Council	-	17,357	(8,771)	-	8,586
Social Recovery Fund / One MCR	-	9,942	(2,386)	-	7,556
GMcr Food Project / NHS MCR CCG	-	34,000	-	-	34,000
Total Food For All	-	85,489	(11,157)	-	74,332
Community Services					
Community Training / Manchester City	-	33,228	(42,013)	8,785	-
Mums Matters / Manchester City Council	10,880	100,000	(96,263)	-	14,617
Peer Support/ National Mind	4,912	-	(4,514)	-	398
Peer Support/ Co-op & National Mind	-	44,327	(24,283)	-	20,044
Volunteer Coordinator / National Mind	-	17,358	(32)	-	17,326
Peer Support Training Fund / NHS MCR	-	34,850	(2,611)	-	32,239
Discharge Support / GMMHT	1,630	92,969	(89,461)	-	5,138
Improving Physical Health CET / GMMH	-	124,984	(100,550)	-	24,434
Improving Physical Health CET Expanded	-	28,185	(28,185)	-	-
Resilience Training / Various	-	9,480	(16,458)	6,978	-
Total Community Services	17,422	485,381	(404,370)	15,763	114,196
Other					
Be Well / Big Life	-	10,000	(10,000)	-	-
Big Manchester North / Barnardos	-	34,229	(34,229)	-	-
Big Manchester Central / Barnardos	-	10,097	(10,097)	-	-
Mental Health Transformation / NHS MCR	-	79,785	(29,873)	-	49,912
Total Other	-	134,111	(84,199)	-	49,912
Total	189,801	1,350,143	(1,149,165)	51,593	442,373

Manchester Mind

Notes to the accounts for the year ended 31 March 2022 (continued)

Previous reporting period	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
Advice Services					
Our Manchester / Manchester City Council	-	74,769	(111,476)	36,707	-
MVAP / Big Lottery	36,736	-	(23,372)	-	13,364
MVAP / Manchester City Council	(486)	72,470	(63,226)	-	8,758
Universal Credit / National Mind	32,014	54,800	(63,152)	-	23,662
Park House / GM Mental Health Trust	384	28,483	(30,021)	1,154	-
Laurette House / GM Mental Health Trust	(357)	19,824	(21,291)	1,824	-
Total Advice Services	68,291	250,346	(312,538)	39,685	45,784
Children & Young People Services					
Building Resilience/ Big Lottery	17,337	103,881	(105,731)	-	15,487
Help Through Crisis / Big Lottery	53,331	107,929	(103,461)	-	57,799
ICRS /CAHMS	(489)	43,816	(44,770)	1,443	-
GM Schools / 42nd Street	20,251	83,903	(73,292)	-	30,862
Henry Smith	12,024	-	(15,787)	3,763	-
Reconnect Greater Manchester/ ESF	-	12,312	(10,851)	-	1,461
Co-op Resilience Project	-	12,338	(7,498)	-	4,840
Children In Need	-	24,186	(11,380)	-	12,806
Peer support Transitions	-	675	(675)	-	-
MUFC Project	-	3,700	(360)	-	3,340
Total Children & Young People Services	102,454	392,740	(373,805)	5,206	126,595
Food For All					
Food Response/ lottery	-	49,603	(49,603)	-	-
Total Food For All	-	49,603	(49,603)	-	-
Training					
Community Training / Manchester City	-	37,290	(41,465)	4,175	-
Later Life / Calouste Gulbenkian	-	-	(4,645)	4,645	-
Total Training	-	37,290	(46,110)	8,820	-
Other					
Be Well / Big Life	-	10,000	(10,000)	-	-
Big Manchester / Barnardos	-	34,206	(34,206)	-	-
Peer Support / National Mind	6,643	21,777	(23,508)	-	4,912
Mums Matter	-	100,000	(89,120)	-	10,880
Loneliness Fund/ NM	-	24,970	(24,970)	-	-
Listening Ear Service	-	58,979	(58,979)	-	-
Discharge Support	-	38,737	(37,107)	-	1,630
Total Other	6,643	288,669	(277,890)	-	17,422
Total	177,388	1,018,648	(1,059,946)	53,711	189,801

Manchester Mind

Notes to the accounts for the year ended 31 March 2022 (continued)

Name of restricted fund	Description, nature and purposes of the fund
Manchester Volunteer Advice Project (MVAP)	The MVAP partnership funded by the National Lottery Community Fund, it's purpose is to enhance the provision of advice services in Manchester through training and supporting volunteers in community advice work organisations. The balance relates to income being received ahead of expenditure on the project. The balance held in restricted reserves at the year end will be expended against future costs and bridge funding on the project.
M- Thrive / GM Schools	Manchester Mind are part of a Greater Manchester consortium delivering one-to-one psychosocial support to pupils in schools. The balance relates to the income being received ahead of expenditure on the project. The balance held in restricted reserves at the year end will be expended against future costs on the project. Transfer in year is to account for prior year unallocated costs of the project

Notes to the accounts for the year ended 31 March 2022 (continued)

20 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	As at 31 March 2022 £
Redundancy Reserve	124,712	-	-	9,817	134,529
Continuance Reserve	114,000	-	-	(3,745)	110,255
Designated Project Fund	326,625	886,673	(982,105)	2,999	234,192
Free Reserves	13,738	278,535	(115,886)	(60,664)	115,723
	579,075	1,165,208	(1,097,991)	(51,593)	594,699
Previous reporting period	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	As at 31 March 2021 £
Redundancy Reserve	109,227	-	-	15,485	124,712
Continuance Reserve	114,000	-	-	-	114,000
Designated Project Fund	313,000	850,918	(946,659)	109,366	326,625
Free Reserves	298	293,263	(101,261)	(178,562)	13,738
	536,525	1,144,181	(1,047,920)	(53,711)	579,075

**Name of
unrestricted fund****Description, nature and purposes of the fund**

Redundancy Reserve	Liability for all staff employed by Manchester Mind in line with statutory redundancy pay conditions.
Continuance Reserve	Protects the long-term continuance of the Charity, ensures essential funds are covered during times of financial difficulty.
Designated Project Fund	Additional spending as approved by the Board of Trustees for a designated purpose i.e. to support new/existing self-funded projects or matched costs on externally funded projects.
Free Reserves	Any surplus held in unrestricted reserves after the demands of the above.

Notes to the accounts for the year ended 31 March 2022 (continued)

21 Analysis of net assets between funds

Current reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	4,487	-	-	4,487
Net current assets/(liabilities)	111,236	478,976	442,373	1,032,585
Total	115,723	478,976	442,373	1,037,072
Previous reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	11,139	-	-	11,139
Net current assets/(liabilities)	2,599	565,337	189,801	757,737
Total	13,738	565,337	189,801	768,876

Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property	
	2022 £	2021 £
Less than one year	28,000	28,000
One to five years	58,333	86,333
Over five years	-	-
	86,333	114,333

22 Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income / (expenditure) for the year	268,196	54,963
Adjustments for:		
Depreciation charge	6,652	11,131
Decrease/(increase) in debtors	(251,790)	129,947
Increase/(decrease) in creditors	69,900	(96,177)
Net cash provided by / (used in) operating activities	92,958	99,864

Manchester Mind
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2021

PRIOR YEAR SOFA	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	293,263	-	293,263	396,213
Charitable activities:	4				
Advice Services		-	250,346	250,346	351,681
Children & Young People Services		-	392,740	392,740	398,912
Food For All		153,134	49,603	202,737	271,543
Manchester Engagement Team		622,703	-	622,703	630,080
Training		-	37,290	37,290	33,732
Other		28,214	288,669	316,883	154,606
Other trading activities	5	46,867	-	46,867	57,799
Total income		1,144,181	1,018,648	2,162,829	2,294,566
Expenditure on:					
Raising funds	6	101,261	-	101,261	102,220
Charitable activities:	7				
Advice Services		-	312,538	312,538	364,909
Children & Young People Services		48,678	373,806	422,484	445,411
Food For All		189,851	49,603	239,454	370,970
Manchester Engagement Team		624,924	-	624,924	659,407
Training		1,528	46,110	47,638	63,402
Other		5,253	277,889	283,142	155,245
Other trading activities		76,425	-	76,425	78,443
Total expenditure		1,047,920	1,059,946	2,107,866	2,240,007
Net income / (expenditure) for the year	9	96,261	(41,298)	54,963	54,559
Transfer between funds		(53,711)	53,711	-	-
Net movement in funds for the year		42,550	12,413	54,963	54,559
Reconciliation of funds					
Total funds brought forward		536,525	177,388	713,913	659,354
Total funds carried forward		579,075	189,801	768,876	713,913

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Accounts

Manchester Mind

(a company limited by guarantee)

Annual report and

Financial statements

For the year ended 31 March 2021



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Manchester Mind

(a company limited by guarantee)

Reference and administrative information

Charity number	1102058
Company number	4738057
Registered office	Zion Community Resource Centre 339 Stretford Road Manchester M15 4ZY

Directors and trustees

The Directors, who are also the charity's trustees under charity law, were as follows:

Ms S Brown (Chair)	Retired 23.04.2021
Ms Rachel Pearson (Chair)	
Ms E Bloomfield (Vice-Chair)	
Ms J Bytheway	
Ms A Ince-Brown	
Mr J Clark	Retired 08.12.2020
Ms S Essafi	Retired 09.03.2021
Mr N O'Donovan	
Mr M Smith (Treasurer)	Retired 14.09.2021
David Milne (Secretary)	
Katie Neal	Retired 08.06.2021
Rhian Cooke	
Sarah Clayton	
Teresa Wilson	

Principal staff

Ms E Simpson	Chief Executive Officer (CEO)
Ms R. Lyster	Finance Manager (Maternity leave from Oct 2020 – Sep 2021)
Ms Lucy Galloway	Finance Manager (Maternity cover from Oct 2020 – Sep 2021)
Mr D Gratton	Office Manager
Ms Clare Abbott	Operations Director

Auditors

Slade & Cooper Limited
46-50 Oldham Street
Manchester M4 1LE

Bankers

Co-operative Bank
3rd Floor, 1 Balloon Street
Manchester M60 4EP

Solicitors

Neil Myerson
The Cottages, Regent Road
Altrincham WA14 1RX

Directors' report for the year ended 31 March 2021

The Board presents its annual report and financial statements for the year ended 31 March 2021.

Structure, governance and management

Constitution

Manchester Mind is a charitable company limited by guarantee, incorporated on 17 April 2003 and registered as a charity on 11 February 2004. The charity is governed by its memorandum and articles of association, which outlines its objects and powers.

The charity was originally established as the Health Advocacy and Resource Project under a written constitution in 1989. In 2011, the charity changed its name to Manchester Mind on becoming an affiliate member of the national Mind network.

In the event of the charity being wound up, members are required to contribute an amount of £1. As at 31 March 2021, the charity had 81 members (31 March 2020: 79 members).

The charity has a subsidiary, Good Mood Food Catering Limited (GMF, company number 05391417), which was established as a company limited by guarantee on 14 March 2005. GMF provided outside catering services until its trade and assets of GMF were transferred to Manchester Mind on 1 April 2017. It previously reported quarterly on its activity and financial performance to the Finance Sub-Committee and the Board. GMF remains dormant. How do we talk about this here? Had a subsidiary?

The Board

The Board comprises a minimum of three Directors with no maximum. As at 31 March 2021 there were 12 Directors on the Board.

The Directors are responsible for decisions regarding strategic direction and policy formation. Day-to-day management of the charity's affairs is delegated to the Chief Executive Officer and management team who follow a scheme of delegation set out in the terms of reference.

Sub-Committees

In late 2017 the trustees reviewed the governance structure and from January 2018 implemented bi-monthly board meetings supported by four sub-committees, which would involve a wider range of staff and trustees. In 2019 the trustees moved to quarterly board meetings and quarterly sub-committee meetings. The sub-committees are:

Sustainability Sub-Committee – overseeing projects that are self-funded/aiming for sustainability and fundraising – this includes – Good Mood Food; Training and Fundraising.

Strategy and Risk Sub-Committee – overseeing the development and alignment of strategy and governance as well as overseeing risk

Finance Sub-Committee - overseeing financial scrutiny

Services Sub-Committee – overseeing all externally funded services/personnel matters/monitoring and evaluation/policies and procedures.

There is also a **Remuneration Committee** made up of the Chair, Treasurer, one Trustee and the Chief Executive Officer. The committee meets when required if a pay rise is to be discussed. The Charity aligns itself with NJC pay scales, if an inflationary increase is proposed this is initially reviewed as part of the finance-sub-committee to assess affordability, with a recommendation made to the remuneration committee for further consideration. The committee also considers any other changes to salary such as spine point increases or any special salary rates that don't align with NJC scales. All requests are investigated and benchmarked against other roles and a report is submitted to the remuneration committee for consideration.

There is provision to set up working groups to deal with other issues that arise and require greater scrutiny.

These sub-committees provide a forum for more detailed review and discussion of relevant issues drawing on the specific expertise of members. Each sub-committee has terms of reference, which sets out any delegated authorities as well as matters where the committee will make recommendations for the Board's approval. Each sub-group comprises of selected trustees and members of staff and senior managers. Each sub-group is provided with a report provided from staff, so that services,

Directors' report for the year ended 31 March 2021

performance and finances can be reviewed and receive oversight.

All committees met quarterly other than the remuneration committee which met once.

Appointment of Directors

Directors are appointed by ordinary resolution or at the Annual General Meeting (AGM), subject to satisfactory references and an enhanced Disclosure and Barring Service check.

At the AGM, one third of Directors must retire from office but can be put forward for re-appointment.

Appointments to the roles of Chair, Vice Chair and Treasurer are by vote at the AGM.

We aim to recruit trustees from a diverse range of backgrounds with the skills and knowledge the Board needs. This includes young trustees, trustees from BAME backgrounds and trustees with lived experience of mental health services who together can use their experiences to help the charity meet service users' needs.

Directors' induction and training

On appointment, Directors receive an induction pack consisting of:

- memorandum and articles of association
- minutes of the last three Board meetings
- trustee role description
- code of conduct for trustees
- strategic plan
- business plan
- latest annual report and group financial statements
- information from the Charity Commission relevant to trustees

New directors are invited to meet staff and visit our projects to build their understanding of the charity. We also assign a mentor from the existing Board to provide additional one-to-one support.

Directors have an annual appraisal and are encouraged to attend appropriate external training.

National Mind network

Manchester Mind is an independent charity, free to provide services in line with its objectives and the needs of service users.

Manchester Mind also enjoys the benefits of being an affiliate member of the national Mind network, subject to signing up to the community partnership agreement and regular review against the Mind Quality Standards (MQM). We had our review in 2020 and passed the MQM

Partnerships

In 2020/21, Manchester Mind continued to work collaboratively in a number of partnerships, including:

- Big Manchester with Barnardo's; Home Start Manchester; CGL and Pankhurst Trust incorp Manchester Womens Aid
- Manchester Volunteer Advice Partnership went into abeyance due to a loss of funding but we knew we had been successful in achieving further funding by April 2021
- Greater Manchester Mental Health Trust
- Help Through Crisis with Greater Manchester Coalition for Disabled People and Centre Point Manchester
- Greater Manchester Mind – a partnership of local mind's operating in Greater Manchester - we continued to keep in

Directors' report for the year ended 31 March 2021

touch and offer peer support but during the pandemic the focus was more within our own organisations.

- With 42nd Street, Mind in Salford and Self Help Services in the delivery of an Integrated Community Response Service to young people which was mainstreamed during the year
- With 42nd Street and a range of other providers to deliver mental health support in schools and Manchester Mind delivered across 8 schools in Manchester.
- First 1000 Days project in partnership with Home Start Manchester to deliver mental health support to women and families with babies up to the age of 2 years.

More detail on these partnership projects are set out later on in this report.

Objectives and activities

Purpose

Manchester Mind's purpose as set out in the memorandum and articles of association is:

- to promote the preservation of mental health and to assist in relieving and rehabilitating persons suffering from mental disorder or conditions of emotional or mental distress requiring advice or treatment
- to promote the study of and research into mental health disorder and emotional or mental distress, and to obtain and make records of and disseminate to the public the useful results of such research and to educate the public in matters relating to mental health

Strategic aims

Our strategic aims for 2020/21 changed to be in line with our new strategic plan which had a delayed launch due to the pandemic. This plan covers 2020-23

With a new strategy we redefined our purpose to:

Creating a space where mental health comes first through increasing access to and the breadth of services that are responsive to the mental health needs of the people of Manchester.

For the next three years we are aiming to organise our work under three areas:

- A Listening and Responsive Organisation
- A Whole Person Approach to Mental Health
- Influencing the Mental Health agenda

In addition, we will continually work to improve our governance and internal systems to ensure we have a strong, sustainable and well-governed charity with excellent support for all our staff and volunteers.

A business plan for each year will focus in on current priorities.

The Key Objectives for 2020/21 are:

A Listening and Responsive Organisation:

Increasing the numbers of people able to access Manchester Mind.

Increasing the number of access points to Manchester Mind.

Ensure that staff have the means to deliver services effectively by facilitating seamless hybrid working between office and home.

Establish a volunteer panel to help review volunteer journeys.

Embed a feedback loop across all services to be better able to respond and implement improvements.

We will be making the development of kind relationships both inside and externally a focus of our work.

Continue to improve our database development to be more effective in reporting our impact

A Whole Person Approach to Mental Health

Directors' report for the year ended 31 March 2021

Secure continuation and replacement funding for CYP services to enable continued access to wraparound provision.
Recruit to a Community Service Manager post to improve our focus on quality community services.
Develop a plan for new services that address gaps in service provision.
Achieve Investing in Volunteers Quality Mark.
Develop Organisational Training for Volunteers.

Influencing the Mental Health Agenda

Run a campaign per quarter on social media.
Continue to work with partners across Manchester..
Collect Evidence of our Impact

Be a sustainable Well Governed charity

Pass MQM.
Develop staff and volunteer wellbeing strategy.
Continually review and improve governance processes, decision making and representation.
Ensure that MM is compliant with all legal and regulatory requirements.

The Chief Executive provides a report to the Board on the charity's activities for each board meeting, updating on the charity's performance and highlighting any upcoming risks and opportunities.

The Chief Executive provides a more comprehensive and systematic performance report to the Board each quarter, reporting against an agreed performance framework with project-specific and organisational targets for the year.

Senior Managers together with the support of the Operations Director provide quarterly detailed reports to present to services sub group and sustainability sub groups to ensure that trustees are fully informed about services, performance, achievements and challenges.

Delivering public benefit

We have given due consideration to the Charity Commission's guidance on the public benefit requirement under the Charities Act 2011 in determining the activities of the organisation.

Manchester Mind delivers support to people with mental health problems living in Manchester. Anyone experiencing such problems or in distress can refer themselves to Manchester Mind, or ask a friend, family member or mental health worker to refer on their behalf. We try to make our services accessible and so we do not have stringent referral criteria unless specified by the particular funding body, for example some counselling is provided to young people only as this is a condition of the funding grant

Identifiable benefits

We collect quantitative and qualitative information on the number and diversity of people accessing our services, and the resulting impact of our services.

Achievements and performance

Note about the year

Like many services a lot of what we did moved to being delivered at home and remotely. We achieved this in a fairly smooth and rapid fashion and we found that many services were more accessible particularly in terms of geography. This has not been the case for everyone and we know that. Our building closed in March 2020 so we had no choice but to move to home working. We ensured all our staff had Manchester Mind laptops so that staff could access securely our systems and database. Regular supervisions, team meetings, offers of meditation and wellbeing groups, afternoon teas and coffee mornings plus access to our allotment were put in place to support staff wellbeing.

Directors' report for the year ended 31 March 2021

We also developed a new service:

Listening Ear

Telephone support sessions were offered to people who were isolated and struggling with their mental health. 122 people accessed this support with 189 calls being made. Staff volunteered to help deliver this service.

Staff also volunteered on a revamped telephone access point and over 2,326 people contacted us by phone and emails.

Volunteering

Volunteering remains an important aspect of our work – volunteering provides an important service to enable people to build skills and contribute and also is vital for the charity to extend our reach but also inform service design and delivery. However, during this year we had to put some of volunteering on hold during periods of lockdown. We were able to provide volunteer opportunities within our food activities and at our allotment. The profile of our volunteers changed particularly in food for all when people who were on furlough came to support our emergency food provision.

In 2020/21 145 people volunteered across Manchester Mind and contributed approximately 2,794 hours to supporting our services.

Volunteers supported:

- Food For All
- Peer Support

Peer Support

At the start of lockdown peer support shut down until we found a safe way of delivery on line. When we started up then 72 groups were delivered supporting 155 people. Our work on the peer support hub came to an end in June 2020 but with a strong legacy and willingness of groups to continue working.

Food For All

Food For All were the service that were affected most by the pandemic. We had to close our café and Good Mood Food had to be closed down as the future was unsustainable. Staff immediately started to produce nutritionally balanced ready to heat meals that directly contributed to the City's emergency food provision. No staff were furloughed during this period. Some payments were received and funding identified that enabled us to continue to employ staff and provide a vital contribution to the pandemic response.

Our allotment also came into its own and blossomed! It provided a space for staff wellbeing being covid safe and then as volunteers came back the food grown contributed directly to the emergency food provision.

In 2020/21 we worked with 108 volunteers, delivered 46,863 meals and grew 776.6kg of produce grown.

Working with Greater Manchester Mental Health Trust

Manchester Mind continued to be sub-contracted by Greater Manchester Mental Health Trust (GMMH) to contribute roles within the Community Mental Health Teams such as social workers, support workers, housing and welfare rights workers and administrative staff. The staff bring with them expertise around supporting people who will now be on the Assertive Outreach pathway within services.

The contract was also varied to make official the funding for the advice worker role which for many years has run at Park House – the Mental Health in-patient unit at North Manchester General Hospital. It was then extended so that a new advice service could run from Laureate House at Wythenshawe Hospital. In February 2020 we were also asked to provide support to people being discharged from secondary care services. We recruited 3 people to this team and eventually in October they were in post. Our contract with GMMH was again varied. This funding was for 12 months.

Directors' report for the year ended 31 March 2021

Provision of Advice

Advice work underpins Manchester Mind's work in acknowledgement of the impact of poverty and deprivation on mental health.

This year 2,703 individual people accessed advice across all advice provision. This maintained the numbers of the previous year even though our advice team moved to remote delivery and drop-ins ceased to operate. Anecdotally, people said they found advice easier to access from different geographic areas. However, we know there are some people who would find advice difficult to access in this way. When our building re-opened we did start to offer face to face appointments to people who found it difficult.

Two million pounds was generated in financial benefit gains directly for the users of the advice services.

Delivery of advice is important to Manchester Mind and as such the Trustees continued to support this service via donations which ensures that the team is well managed and able to continue to delivery services with an experienced and knowledgeable staff team.

Manchester Volunteer Advice Partnership (MVAP) came to an end in December 2019. A successful bid to get to the second round of the Reaching Communities Lottery Fund was put on hold as funds were diverted to meet emergency provision.

We also continued to work with Salford Mind in a Mind Funded Universal Credit Advice Project – the volunteering aspect had to be put on hold.

Children and Young Peoples Work (CYP)

We have been providing services to children and young people since 2002.

Again, all services started to be delivered remotely including: counselling, advice and elements of peer support. Our staff also started to deliver telephone support to young people and we produced online resources for young people.

In total 1304 young people received support from Manchester Mind CYP. 116 young people received support within schools and 286 young people received advice and 163 young people accessed counselling.

Employer Training

After updating all our training materials and investing in a data base in order to improve our processes, the pandemic led to all our sales stopping. We decided to take a break and the training co-ordinator was put on furlough for two months. We took a decision to offer resources rather than sell training to businesses that obviously had other priorities. We then decided to redevelop all our training to offer remotely. We felt it was unlikely that during the year there would be a return to face to face offers – and we were correct in that assumption. During the year we delivered 56 courses to 744 people and turnover was £45,426 which was approximately £130,000 less than the previous year. We knew though that the training that we were providing was more important than ever – particularly with the increasing focus on mental health.

Community Training

Manchester Mind are also funded to deliver free mental health awareness and resilience training to Manchester residents.

Again a shutdown of training and then a redevelopment of courses to be delivered online took time. However, at the start of the pandemic we offered open access mindfulness and meditations – creating a space for people to get together and take some time out. 652 people attended 208 training sessions which was a huge increase on the previous year.

Mums Matter

Our funding to work in partnership with Home Start Manchester commenced during lockdown which hindered numbers and access so this was a more disappointing start than we expected.

Marketing and Communications

Marketing and Communications Was even more important than ever during this year. Our ability to communicate with people digitally was vital when a lot of face to face provision had disappeared. We worked hard to provide resources for people to use to improve wellbeing and promoted those regularly through all our media channels. A partnership with Size? Also led to a range of resources produced for young people.

Directors' report for the year ended 31 March 2021

Beliefs and Values

Manchester Mind continued to embed our beliefs and values into our work. The most visible area of this continued to be in our recruitment and selection processes.

We also provided facilitated workshops for staff to attend and work through issues using the values lens, so embedding our values and beliefs in our work.

We believe:

- In the power of listening and feeling heard
- Everyone has value: something to offer
- Everyone deserves to be supported in their mental health needs and we have a part to play in that
- Better understanding of mental health, both personally and professionally, benefits everyone
- Being open to learning and reflecting on experience can improve mental health services: there is no single "right way"

Our Values:

Openness: being receptive to, and appreciative of, the skills, talents and perspectives of everyone

Belonging: developing kind relationships that lead to feeling accepted, understood and able to contribute

Strength: recognising and developing potential in others and ourselves, enabling resilience

Collaboration: generous sharing of our resources, skills and talents enabled by clear and meaningful communication

Partnership Work

Partnership work continues to be important to Manchester Mind and grew this year. Our current partnerships are:

- Big Manchester
- Manchester Volunteer Advice Partnership
- Help Through Crisis
- Greater Manchester Mental Health Trust
- Greater Manchester Mind
- First 1000 Days Partnership (Manchester Mind and Home Start Manchester)
- GM Mentally Healthy Schools (delivery of mental health support in schools)
- Universal Credit Project (with Mind in Salford)
- Integrated Care Response Service (42nd Street and Mind in Salford)

We continued to work with our colleagues across Greater Manchester Local Minds - the focus this year was more on peer support during this difficult time.

Fundraising

Another area that was significantly affected by the pandemic was fundraising which towards the end of the previous year understandably came to a standstill. We continued to keep in touch with supporters with wellbeing resources but did not push fundraising as it felt inappropriate to do so. It didn't take too long for people to look at virtual ways to fundraise – smaller amounts but very welcome activity. We were also a charity partner of Headstock who put on a virtual festival in May and this generated much welcome income. Fundraising did recover to a level that was better than expected and we raised £284,160 in comparison to the previous year's £397,851. We had invested in January in a second full-time fundraiser. However, they went on furlough and then left the organization. Fundraising continues to be an important part of our work as it plays a role in raising awareness of mental health issues as well as raising much needed income.

To help alleviate the forecasted loss of income we applied successfully to a number of Covid Emergency Funds, which enabled us to manage the forecasted gap in income.

Directors' report for the year ended 31 March 2021

As a charity we are registered with the Fundraising Register and adhere to their regulations, policies and guidance with regard to community and corporate fundraising which has been our main focus. We also abide by the Charity Commission fundraising guidance and regulations and by the Mind fundraising standards, with activities monitored by the Fundraising Manager in association with the Marketing and Communications Manager.

This process is **internally regulated and monitored** by the Fundraising Manager using the following:

- Manchester Mind Ethical Fundraising Policy
- Manchester Mind Ethical Investment Policy
- Manchester Mind Operational Fundraising Guide
- Charity donor database
- Donor journey per donor type (sponsored events, in memory, one off event, one off donation, regular giving, charity partner)
- E-templates per donation type
- Report to CEO (weekly) and the board (Performance Monitoring Reports each quarter; Sustainability Sub-Committee Meetings each quarter; Annual Fundraising Report)

There have been no instances where Manchester Mind have failed to comply with any of the above guidance.

We regular work with volunteers during the year to support our fundraising

- In the past we have hosted two annual city-centre collections (1 day in May, 1 day in October) where cash donations are collected by volunteers.
- Volunteers are colleagues from corporate “charity of the year” partnerships.
- Our Fundraising Manager co-ordinates all corporate volunteering for our charity
- Charity street collections require an application to be submitted to Manchester City Council before a permit is issued.
- As well as undertaking a charity event risk assessment, with full insurance documentation, we issue volunteer briefing documents in advance of the event. We always secure a central city-centre office for the day to serve as our Volunteer HQ.
- On the day, we host 1 x 60 minute welcome and team briefing (covering ethics, health & safety, legal issues, logistics and housekeeping). Volunteers each carry a copy of the MCC permit, wear a charity tabard and take a numbered sealed bucket to collect cash. All materials are recorded as “signed out” per volunteer, with bucket numbers logged. Volunteers work in small teams per “geographical zone” within the city. Each team is visited by the fundraising manager during the course of the event.
- At the end of each event, volunteers return to our HQ for debriefing. All material are recorded as “signed in” per volunteer. We then securely return the collection buckets to our Hulme office.
- Our Finance Officer then opens the sealed buckets to record all monies donated at the event per volunteer. Our Fundraising Manager then records the monies per volunteer, per team and calculates the grand total. This information is recorded on the MCC collection form, which are collected within 4 weeks of the event. Each volunteer also receives a certificate of thanks and details of their individual, team and collective success within 3 days of the event.
- Monies donated at each bi-annual event are then coded and added to the charity finance system (SAGE).

Charity Partners

- We have in the past managed 30-45 corporate partnerships each year, which helps generate unrestricted income. These partnership are governed by our ethical fundraising policy and ethical investment policy. Each partner is supported by the fundraising manager for 12-24 months, based on an annual scheme of works (legal, logistic and procedural).
- Charity partners have their own committees which are governed by senior managers of the company, and comply with fundraising guidance.
- All monies are recorded on the charity donor database and SAGE finance accounts.

Community, Group and Individual Fundraisers

- We follow a regulated schedule of stewardship (communications & administration) with all other fundraisers per donor type (in memory, regular giving, sponsored events, one off events, cause related marketing, one off donations) with activities and monies recorded via the charity donor database and SAGE finance accounts.

Compliments and Complaints

We have had no complaints from any fundraisers. We do receive a significant number of positive responses from people who

Directors' report for the year ended 31 March 2021

value the contact, information and support they receive during the fundraising relationship.

We do not believe in 'forceful' fundraising. It is important to us that people choose to fundraise and support us. To this end:

- We do not use direct mail campaigns for charity fundraising, nor employ any unsolicited forms of marketing to generate donations.
- We only communicate with individuals who are pro-active in contacting our charity with a wish to support us via fundraising.
- We do not engage with fundraisers under the age of 18 without an adult supervising their activities.
- We follow charity safeguarding policies where fundraisers might have previously experienced poor mental health. We become aware if any fundraisers' mental health worsens during their contact with us, and advise them to cancel or postpone their fundraising activities so they focus on their wellbeing, which is our main priority.
- We follow all GDPR policy and procedures to ensure that people's data is protected and we do not employ a persistent approach for the purpose of soliciting or otherwise procuring money or other property on behalf of the charity and neither do we put people under undue pressure to give money or other property.

The income from fundraising is continuing to support a range of services including:

- Advice
- Children and Young People
- Peer Support
- Food For All
- Development of a new young people's counselling service

Our Strategy for the coming year which has so much been dominated by the impact of Covid-19 is to focus on rebuilding our community fundraising. Building relationships with individuals who contact us to fundraise for the charity. We will keep in contact with our charity partnerships, whilst understanding that with the pressures on businesses and their staff have impacted on their ability to fulfil their aims with regarding charitable support. We will work in partnership with legal firms to publicise a Make a Will Month during the year. All our fundraising messages are accompanied by messages to raise awareness of mental health and wellbeing. Fundraising will work closely with our Training Manager to build reciprocal links with businesses. All our work will follow all the above guidelines with a focus on building kind relationships.

Connections

Locally Manchester Mind has been involved in:

- Suicide Prevention Strategy
- Greater Manchester Mental health Trust and VCSE Collaborative
- CAMHS Transformation Group
- A group of VCSE organisations working with Manchester Local Care Organisation to develop a memorandum of understanding
- Manchester Health and Wellbeing group
- Manchester VCSE CEO Group
- Working with VCSE organisations on developing plans around Community Mental Health Transformation

Manchester Mind has also been involved nationally through National Mind and this has been strengthened with the Chief Executive Officers continuing involvement within the Mind Network.

Challenges in 2020/21

Any of the challenges which we might have had during this year were overshadowed by the Covid19 pandemic and the subsequent lockdowns and partial lockdowns. We were restricted in how we could offer services, which turned out to have some positives and great learning but nevertheless left people who were digitally excluded behind somewhat. We had an initial challenge of ensuring all our staff had the equipment and resources they needed to deliver remotely – this was expensive but was offset somewhat through success in emergency grant applications. We had the challenge of supporting our staff which we did through clear communications, distribution of resources and delivering wellbeing activities as well as more regular opportunities to meet and have supervision. Amidst all this we had to embark on our MQM submission and assessment.

We have been successful at overcoming and adapting to new situations and have a very dedicated and committed staff team to

Directors' report for the year ended 31 March 2021

thank for this. We are less certain like everyone about how the pandemic will play out in terms of the long term and short term impacts. Our systems still needs some updating but we feel we have the skills and expertise if not always the capacity to develop things further.

Financial review

Total income for the year was £2,162,829 a 6% (£131,737) decrease on prior year, £211,454 decrease on unrestricted fund income and £79,717 increase on restricted fund income.

The main driver of the £211,454 decrease in unrestricted income was due to the full year impact of the covid pandemic. This has resulted in a £102,950 drop in fundraising income as many events were cancelled, and a £118,409 drop in income for Food for All as it changed its focus from catering for external clients to providing emergency food response meals for the vulnerable during lockdown, including meals for children during school holidays.

Due to Manchester Mind's healthy and prudent reserves position, the Charity was able to sustain the initial financial downturn during 2020/21, and has ended the year with net income of £54,963 (2019/20 £54,559). Due to the on-going pandemic the Management Team and Board are closely monitoring the financial situation, and they are actively seeking new funding opportunities but are aware of the risk that some self-funded activities may have to stop and mitigating actions taken to ensure future financial sustainability of the Charity.

The Manchester Engagement Team (MET) contract with GMMH NHS Foundation Trust remained our largest source of income at 29% of total income (28% in 2019/20), however we are continuing to work to diversify our income streams to mitigate financial risk.

The £79,717 increase in restricted income was partly due to new projects such as the Mums Matter (£100,000), Loneliness Fund (£24,970), Listening Ear (£58,979) and Emergency Food Response (£49,603), offset with two large projects ending in 2019/20; MVAP Big Lottery (£109,736) and Greater Minds Partnership (£81,778). The remainder relates to timing fluctuations of funds received on existing projects.

As a service delivery organisation, staff costs are our single biggest area of expenditure. In 2020/21 expenditure on salaries totalled £1,721,493.

The charity held £768,876 reserves at the year ending 2020/21, this is an increase of £54,963 compared to 2019/20, which is a great result after a difficult year due to Covid-19. £579,075 relates to unrestricted funds available for future use in line with the Charity's reserves policy, and £189,801 relates to restricted funds for specific externally funded projects.

The Board had previously agreed to designate £313,000 unrestricted funds from 2019/20 to support various projects and services in 2020/21, this included £35,644 funding for the CYP Counselling Team, £81,191 support for various Food For All projects, £35,644 matched funding for the Advice Team and £14,262 to fund the Peer Support programme. The remainder was spent on matched funding projects and supporting the central management function to enable future organisational growth and sustainability.

Principal funding sources

We would like to thank our principal funders for their support in 2020/21:

- GMMH NHS Foundation Trust
- Manchester City Council
- The National Lottery Community Fund
- National Mind
- Manchester Health & Care Commissioning Partnership

Manchester Mind could not exist without this valued support.

Directors' report for the year ended 31 March 2021

Individual and corporate donors

We would also like to thank our individual and corporate donors for their support in 2020/21. This area of income generation has become increasingly important to support the growth of the Charity. In 2020/21, 254 people and over 136 businesses/organisation contributed to raising £284,160 funds for the Charity.

We are using this funding in different ways;

- To develop new services
- To support the continuation of existing services that are important to us
- To offer match funding in applications for grants

Reserves policy

The reserves held by Manchester Mind fall into two primary categories: restricted and unrestricted reserves.

- Restricted reserves are through grants and funding for individual projects, and such funds are restricted according to the contract to provide such services. Total value at March 2021 was £189,801.
- Unrestricted reserves are obtained through income generation (e.g. food sales and training), donations (including legacies) and any surplus produced by effective management of budgets (as limited by contract terms). The purpose of holding unrestricted reserves is to secure the financial future of Manchester Mind as a going concern, and to support agreed self-funded projects and services. Total value at March 2021 was £579,075.

Unrestricted reserves are divided into four sub-categories, these categories are:

- 1) Redundancy – Manchester Mind has a duty of care to staff to ensure that sufficient funds are held in reserve in the event of redundancy. Total value of the redundancy reserve at March 2020 was £124,712.
- 2) Continuation – Manchester Mind wants to protect the long term future of the Charity by holding funds in reserve to cover essential costs and liabilities during times of financial difficulty. The Board agreed that we should have a minimum of three months central management charges and a provision for the long-term unavoidable liabilities of the Charity, such as property leases. Total value of the continuance reserve at March 2020 was £114,000.
- 3) Designated - Where the Board of Trustees or the Finance Sub-Committee (on authorisation by the Board) have made a commitment for the release of funds from unrestricted reserves for a designated purpose. This may be to support new/existing self-funded projects or matched costs on externally funded projects. This will predominantly be reviewed as part of the annual budget setting process. Total value of designated funds agreed by the Board in March 2021 for future use was £326,625.
- 4) Free Reserves - Any surplus held in unrestricted reserves after the demands of the above. Total value at March 2021 was £13,738.

The reserves are reviewed and re-valued on an annual basis as part of the annual budgeting process. The review is carried out by the Finance Sub-Committee with recommendations made to the Board on the adequacy of reserves.

Investment policy

Manchester Mind has an ethical investment policy. Manchester Mind and Good Mood Food have their accounts with the Co-operative Bank.

Risk management

The Board has overall responsibility for management of risk and operates in line with its risk management policy.

The Board, via the CEO and management team, maintains a risk register detailing the major risks we face as a charity and the systems and processes in place to mitigate these risks. The risk register is reviewed every three months at the Board. Risk is also a standing agenda item at project meetings, sub-committee meetings, Board meetings and at staff supervision meetings so risk can be considered more frequently if there is a significant change in our risk profile.

The Board also holds a strategic planning event each year, which includes an assessment of and discussion around risk.

Specific procedures are in place to ensure the health and safety of staff, volunteers, service users and visitors. Each project has appropriate quality standards for their work and compliance is monitored and reported on by the CEO.

Directors' report for the year ended 31 March 2021

Future financial strategies

Our main financial strategies for the future remain to achieve long-term financial sustainability by:

- diversifying our income streams and ensuring our services are delivered as efficiently and effectively as possible
- ensuring that all projects are properly funded so that they can deliver on their objectives
- giving careful consideration to the use of reserves ensuring that their application supports the delivery of our strategic aims
- monitoring and reviewing in-year financial performance and taking corrective action where needed

Our focus is to:

- secure funding for current projects which are under review
- to continue to develop a fundraising strategy to build on the expertise and knowledge gained over the last five years and to look to develop areas of fundraising around legacies and individual giving as well as continuing with sponsored events and business partnerships.

In terms of gaining greater financial stability, we are aware that there remains pressures on local authority and health budgets and that the competition for grant funding is high. Therefore, our focus will continue to be about developing undesignated income streams through training and fundraising. We will look at other opportunities where services can be delivered with a longer-term plan for sustainability. There is of course the need to be aware of the impact of Brexit, which could see reductions in European Funding into the City – leading to increased pressure on remaining funding streams.

Directors' report for the year ended 31 March 2021

Plans for future periods

In 2021/22 we will work towards our new purpose and strategic aims as documented on pages 5 and 6.

We will continue to review our services through analysis of the data coming through and by talking to the people who use our services. We want to remain responsive and relevant. We will look to work in partnership with others if that is more effective in bridging or filling the gaps.

As the commitments of the NHS Long Term Plan are rolled out through community transformation we will contribute as part of the wider VCSE to help to improve mental health provision through collaboration.

Priorities for 2021/22

The main priorities for Manchester Mind for 2021/22 are to become:

- A Listening and Responsive Organisation
- A Whole Person Approach to Mental Health
- Influencing the mental health agenda

In addition, we will continually work to improve our governance and internal systems to ensure we have a strong, sustainable and well-governed charity with excellent support for all our staff and volunteers.

A business plan for each year will focus in on current priorities. (see pages 5 and 6 for further details).

Going Concern

The charity has a strong reserve position and has sufficient available resources, as demonstrated by the reserve policy above. We have adequate financial resources and are well placed to manage the business risks. Our planning process, including financial projections, has taken into consideration the current economic climate and its potential impact on the various sources of income and planned expenditure.

The accounts are approved during a period where there is still some uncertainty as a result of COVID-19. The Charity is constantly assessing the short and long term impact on its fundraising activities in the current climate. Our cash deposits could easily be drawn down should working capital be required. Appropriate consideration of risks as part of its normal risk management processes and mitigating actions both already taken and available to be taken.

There are no other material uncertainties that call into doubt the charity's ability to continue.

Directors' report for the year ended 31 March 2021

Statement of Directors' responsibilities

The Board of Directors is responsible for preparing the annual report and financial statements in accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Under company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the group and the income and expenditure of the group for that period.

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

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and accounting 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
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose at any time the financial position of the charitable company and to enable it 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

The members of the Board who are Directors for the purposes of company law, and trustees for the purposes of charity law, who served during the year and up to the date of this report are set out on page 2.

In accordance with company law, as the company's Directors, each member of the Board certifies that:

- so far as they are aware, there is no relevant information of which the auditor is unaware
- as Directors of the company they have taken all necessary steps to be aware of information which would be relevant for audit purposes and have communicated them to the auditor

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102) (issued January 2015) and in accordance with the provisions applicable to companies subject to the small companies' regime (of the Companies Act 2006).

Auditor

Slade and Cooper were re-appointed as the auditors during the year and have expressed their willingness to continue in that capacity.

Approved by the Board and signed on its behalf by:

.....
Rachel Pearson (Chair)

16/12/2021
.....
Date

Independent Auditor's Report to the members and trustees of Manchester Mind

Opinion

We have audited the financial statements of Manchester Mind (the 'charitable company') for the year ended 31 March 2021, which comprise the Statement of Financial Activities (including the income and expenditure account), the Balance Sheet, the Statement of Cash Flows and the related notes. 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 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 Auditor's 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 trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Independent Auditor's Report to the members and trustees of Manchester Mind

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Trustees' Annual Report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 16, 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.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- enquiry of management and those charged with governance around actual and potential litigation and claims.
- enquiry of the charity's staff, management and those charged with governance to identify any instances of non-compliance with laws and regulations.
- reviewing minutes of meetings of those charged with governance.
- reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

Independent Auditor's Report to the members and trustees of Manchester Mind

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Chinwe Jennifer Daniel FCCA DChA
Senior Statutory Auditor

for and on behalf of
Slade & Cooper Limited
Statutory Auditors
Beehive Mill
Jersey Street
Manchester
M4 6JG

Date: 17/12/2021

Slade & Cooper Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Manchester Mind
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	293,263	-	293,263	396,213
Charitable activities:	4				
Advice Services		-	250,346	250,346	351,681
Children & Young People Services		-	392,740	392,740	398,912
Food For All		153,134	49,603	202,737	271,543
Manchester Engagement Team		622,703	-	622,703	630,080
Training		-	37,290	37,290	33,732
Other		28,214	288,669	316,883	154,606
Other trading activities	5	46,867	-	46,867	57,799
Total income		1,144,181	1,018,648	2,162,829	2,294,566
Expenditure on:					
Raising funds	6	101,261	-	101,261	102,220
Charitable activities:	7				
Advice Services		-	312,538	312,538	364,909
Children & Young People Services		48,678	373,806	422,484	445,411
Food For All		189,851	49,603	239,454	370,970
Manchester Engagement Team		624,924	-	624,924	659,407
Training		1,528	46,110	47,638	63,402
Other		5,253	277,889	283,142	155,245
Other trading activities		76,425	-	76,425	78,443
Total expenditure		1,047,920	1,059,946	2,107,866	2,240,007
Net income/(expenditure) for the year	9	96,261	(41,298)	54,963	54,559
Transfer between funds		(53,711)	53,711	-	-
Net movement in funds for the year		42,550	12,413	54,963	54,559
Reconciliation of funds					
Total funds brought forward		536,525	177,388	713,913	659,354
Total funds carried forward		579,075	189,801	768,876	713,913

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Manchester Mind
Company number 04738057
Balance sheet as at 31 March 2021

	Note	2021	2020
		£	£
Fixed assets			
Tangible assets	14	11,139	20,952
Total fixed assets		11,139	20,952
Current assets			
Debtors	15	46,393	176,340
Cash at bank and in hand	16	800,588	702,042
Total current assets		846,981	878,382
Liabilities			
Creditors: amounts falling due in less than one year	17	(89,244)	(185,421)
Net current assets		757,737	692,961
Net assets		768,876	713,913
The funds of the charity:			
Restricted income funds	18	189,801	177,388
Unrestricted income funds	19	579,075	536,525
Total charity funds		768,876	713,913

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 23 to 41 form part of these accounts.

Approved by the trustees on 16/12/2021 and signed on their behalf by:

Rachel Pearson (Trustee)

Manchester Mind
Statement of Cash Flows
for the year ending 31 March 2021

	Note	2021 £	2020 £
Cash provided by/(used in) operating activities	21	99,864	267,616
<i>Cash flows from investing activities:</i>			
Purchase of tangible fixed assets		(1,318)	(9,554)
Cash provided by/(used in) investing activities		(1,318)	(9,554)
Increase/(decrease) in cash and cash equivalents in the year		98,546	258,062
Cash and cash equivalents at the beginning of the year		702,042	443,980
Cash and cash equivalents at the end of the year		800,588	702,042

Notes to the accounts for the year ended 31 March 2021

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Manchester Mind meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Notes to the accounts for the year ended 31 March 2021 (continued)

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Notes to the accounts for the year ended 31 March 2021 (continued)

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of staff engaged in the activity and their associated support costs.
- Expenditure on charitable activities includes the costs of engaged in furthering the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 9.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Individual fixed assets costing £1000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Office fixtures and equipment	25-33%
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Notes to the accounts for the year ended 31 March 2021 (continued)

k Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The Charity does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

l Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

m Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

n Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

o Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Notes to the accounts for the year ended 31 March 2021 (continued)

p Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 10. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within support and governance costs and allocated to the funds of the charity using the methodology set out in note 8.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

Current reporting period	Unrestricted £	Restricted £	Total 2021 £
Donations	293,263	-	293,263
Total	293,263	-	293,263
Previous reporting period	Unrestricted £	Restricted £	Total 2020 £
Donations	396,213	-	396,213
Total	396,213	-	396,213

Notes to the accounts for the year ended 31 March 2021 (continued)

4 Income from charitable activities

Current reporting period	Unrestricted £	Restricted £	Total 2021 £
Advice Services			
Our Manchester / Manchester City Council	-	74,769	74,769
MVAP / Big Lottery	-	-	-
MVAP / Manchester City Council	-	72,470	72,470
Universal Credit / National Mind	-	54,800	54,800
Park House / GM Mental Health Trust	-	28,483	28,483
Laurette House / GM Mental Health Trust	-	19,824	19,824
Subtotal for Advice Services	-	250,346	250,346
Children & Young People Services			
Building Resilience/ Big Lottery	-	103,881	103,881
Help Through Crisis / Big Lottery	-	107,929	107,929
ICRS /CAHMS	-	43,816	43,816
GM Schools / 42nd Street	-	83,903	83,903
Reconnect Greater Manchester/ ESF	-	12,312	12,312
Co-op Resilience Project	-	12,338	12,338
Children In Need	-	24,186	24,186
Peer support Transitions	-	675	675
MUFC Project	-	3,700	3,700
Subtotal for Children & Young People Services	-	392,740	392,740
Food For All			
Zion Café / Manchester City Council	65,976	-	65,976
Good Mood Food	78,346	-	78,346
Bite	3,000	-	3,000
Pay What You Can / National Mind	5,812	-	5,812
Food Response/ Lottery	-	49,603	49,603
Subtotal for Food For All	153,134	49,603	202,737
Manchester Engagement Team (MET)			
MET / GM Mental Health Trust	622,703	-	622,703
Subtotal for MET	622,703	-	622,703
Training			
Community Training / Manchester City Council	-	37,290	37,290
Subtotal for Training	-	37,290	37,290
Other			
Be Well / Big Life	-	10,000	10,000
Big Manchester / Barnardos	-	34,206	34,206
Peer Support / National Mind	-	21,777	21,777
Loneliness fund/ National Mind	-	24,970	24,970
Listening Ear Service	-	58,979	58,979
Mums Matters	-	100,000	100,000
Central	28,214	-	28,214
Discharge Support	-	38,737	38,737
Subtotal for Other	28,214	288,669	316,883
Total	804,051	1,018,648	1,822,699

Manchester Mind

Notes to the accounts for the year ended 31 March 2021 (continued)

Previous reporting period	Unrestricted £	Restricted £	Total 2020 £
Advice Services			
Our Manchester / Manchester City Council	-	78,969	78,969
MVAP / Big Lottery	-	109,736	109,736
MVAP / Manchester City Council	-	63,873	63,873
Universal Credit / National Mind	-	68,500	68,500
Park House / GM Mental Health Trust	-	28,483	28,483
Laurette House / GM Mental Health Trust	-	2,120	2,120
Subtotal for Advice Services	-	351,681	351,681
Children & Young People Services			
Building Resilience/ Big Lottery	-	142,817	142,817
Help Through Crisis / Big Lottery	-	104,294	104,294
ICRS /CAHI	-	43,813	43,813
GM Schools / 42nd Street	-	50,288	50,288
Henry Smith	-	48,700	48,700
Connect / Young MCR	-	9,000	9,000
Subtotal for Children & Young People Services	-	398,912	398,912
Food For All			
Zion Café / Manchester City Council	76,037	-	76,037
Harpurhey Café / Manchester City Council	17,725	-	17,725
Good Mood Food	170,938	-	170,938
Bite	1,402	-	1,402
Pay What You Can / National Mind	5,441	-	5,441
Subtotal for Food For All	271,543	-	271,543
Manchester Engagement Team (MET)			
MET / GM Mental Health Trust	630,080	-	630,080
Subtotal for MET	630,080	-	630,080
Training			
Community Training / Manchester City Council	-	33,732	33,732
Subtotal for Training	-	33,732	33,732
Other			
Be Well / Big Life	-	10,000	10,000
Big Manchester / Barnardos	-	32,828	32,828
Peer Support / National Mind	-	30,000	30,000
Greater Minds Partnership	-	81,778	81,778
Subtotal for Other	-	154,606	154,606
Total	901,623	938,931	1,840,554

Notes to the accounts for the year ended 31 March 2021 (continued)

5 Income from other trading activities

	2021 £	2020 £
Mental Health Training	46,867	57,799
	46,867	57,799

All income from other trading activities is unrestricted.

6 Cost of raising funds

	2021 £	2020 £
Membership scheme	562	988
Staff costs	65,757	57,723
Volunteer Costs	-	264
Office Costs	6,452	492
Merchandise	-	3,899
Event Costs	125	1,310
Client Costs	37	-
Governance costs (see note 8)	201	44
Support costs (see note 8)	28,127	37,500
	101,261	102,220

All expenditure on cost of raising funds is unrestricted.

Manchester Mind

Notes to the accounts for the year ended 31 March 2021 (continued)

7 Analysis of expenditure on charitable activities

	Advice £	CYP £	FFA £	MET £	Training £	Other £	Total 2021 £	Total 2020 £
Staff costs	250,056	282,416	138,349	491,059	37,543	176,894	1,376,317	1,422,467
Office costs	13,124	60,136	51,860	8,033	3,641	21,174	157,968	176,601
Direct costs	16,988	42,320	16,830	-	25	53,042	129,205	134,685
Volunteer costs	144	30	120	-	109	231	634	10,645
Client costs	353	113	-	13	-	266	745	3,139
Governance costs (see note 8)	804	1,028	226	-	-	500	2,558	10,687
Support costs (see note 8)	31,069	36,441	32,069	125,819	6,320	31,035	262,753	301,120
Total	312,538	422,484	239,454	624,924	47,638	283,142	1,930,180	2,059,344
<i>Total 2020</i>	<i>364,909</i>	<i>445,411</i>	<i>370,970</i>	<i>659,407</i>	<i>63,402</i>	<i>155,245</i>	<i>2,059,344</i>	
							2021 £	2020 £
Restricted expenditure							1,059,946	942,500
Unrestricted expenditure							870,234	1,116,844
							1,930,180	2,059,344

Notes to the accounts for the year ended 31 March 2021 (continued)

8 Analysis of governance and support costs

Current reporting period	Basis of apportionment	Support £	Governance £	<i>Total 2021</i> £
Staff costs	Time spent	227,452	-	227,452
Office costs	Floor area	90,344	-	90,344
Audit fees	Governance	-	5,400	5,400
Legal and professional	Governance	-	7,696	7,696
		317,796	13,096	330,892
Previous reporting period	Basis of apportionment	Support £	Governance £	<i>Total 2020</i> £
Staff costs	Time spent	256,976	-	256,976
Office costs	Floor area	90,344	-	90,344
Audit fees	Governance	-	3,060	3,060
Legal and professional	Governance	-	-	-
		347,320	10,756	358,076

9 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2021 £	2020 £
Depreciation	11,131	11,160
Auditor's remuneration - audit fees	5,400	5,000

Manchester Mind

Notes to the accounts for the year ended 31 March 2021 (continued)

10 Staff costs

Staff costs during the year were as follows:

	2021 £	2020 £
Wages and salaries	1,461,897	1,431,062
Social security costs	122,341	121,447
Pension costs	74,072	72,144
Other staff costs	63,183	149,437
	<u>1,721,493</u>	<u>1,774,090</u>
Allocated as follows:		
Cost of raising funds	65,757	57,723
Charitable activities	1,376,316	1,422,467
Support costs	227,452	256,976
Other trading activities	51,968	36,924
	<u>1,721,493</u>	<u>1,774,090</u>

No employees has employee benefits in excess of £60,000 (2020: Nil).

The average number of staff employed during the period was 69 (2020: 68).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £57,230 (2020: £53,360).

11 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2020: Nil).

No members of the management committee received travel and subsistence expenses during the year (2020:nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2020: nil).

Manchester Mind

Notes to the accounts for the year ended 31 March 2021 (continued)

12 Government grants

The government grants recognised in the accounts were as follows:

	2021 £	2020 £
Manchester City Council	178,035	206,463
GM Mental Health Trust	671,010	660,683
	<u>849,045</u>	<u>867,146</u>

There were no unfulfilled conditions and contingencies attaching to the grants at the year end.

13 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

14 Fixed assets: tangible assets

	Plant & Machinery £	Office Equipment £	Furniture & Fittings £	Total £
Cost				
At 1 April 2020	11,334	30,134	24,921	66,389
Additions	-	1,318	-	1,318
Disposals	-	-	-	-
	<u>11,334.00</u>	<u>31,452.00</u>	<u>24,921.00</u>	<u>67,707</u>
At 31 March 2021	11,334.00	31,452.00	24,921.00	67,707
Depreciation				
At 1 April 2020	5,725	23,151	16,561	45,437
Charge for the year	2,833	2,068	6,230	11,131
Disposals	-	-	-	-
	<u>8,558</u>	<u>25,219</u>	<u>22,791</u>	<u>56,568</u>
At 31 March 2021	8,558	25,219	22,791	56,568
Net book value				
At 31 March 2021	2,776	6,233	2,130	11,139
At 31 March 2020	5,609	6,983	8,360	20,952

Notes to the accounts for the year ended 31 March 2021 (continued)

15 Debtors

	2021 £	2020 £
Trade debtors	24,038	169,601
Other debtors	-	-
Prepayments and accrued income	22,355	6,739
	46,393	176,340

16 Cash at bank and in hand

	2021 £	2020 £
Cash at bank and on hand	800,588	702,042
	800,588	702,042

17 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	26,808	11,777
Other creditors and accruals	12,343	26,437
Deferred income	46,906	99,658
Taxation and social security costs	3,187	47,549
	89,244	185,421

£29k deferred income relates to Training income received in 2020/21 but delivery has been postponed until 2021/22. £18k relates to project that commences in April 2021.

Notes to the accounts for the year ended 31 March 2021 (continued)

18 Analysis of movements in restricted funds

Current reporting period	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
Advice Services					
Our Manchester / Manchester City Council	-	74,769	(111,476)	36,707	-
MVAP / Big Lottery	36,736	-	(23,372)		13,364
MVAP / Manchester City Council	(486)	72,470	(63,226)		8,758
Universal Credit / National Mind	32,014	54,800	(63,152)		23,662
Park House / GM Mental Health Trust	384	28,483	(30,021)	1,154	-
Laurette House / GM Mental Health Trust	(357)	19,824	(21,291)	1,824	-
Total Advice Services	68,291	250,346	(312,538)	39,685	45,784
Children & Young People Services					
Building Resilience/ Big Lottery	17,337	103,881	(105,731)		15,487
Help Through Crisis / Big Lottery	53,331	107,929	(103,461)		57,799
ICRS /CAHMS	(489)	43,816	(44,770)	1,443	-
GM Schools / 42nd Street	20,251	83,903	(73,292)		30,862
Henry Smith	12,024	-	(15,787)	3,763	-
Reconnect Greater Manchi	-	12,312	(10,851)		1,461
Co-op Resilience Project	-	12,338	(7,498)		4,840
Children In Need	-	24,186	(11,380)		12,806
Peer support Transitions	-	675	(675)		-
MUFC Project	-	3,700	(360)	-	3,340
Total Children & Young People Services	102,454	392,740	(373,805)	5,206	126,595
Food For All					
Food Response/ lottery	-	49,603	(49,603)		-
Total Food For All	-	49,603	(49,603)	-	-
Training					
Heads Up	-	-	-	-	-
Community Training / Manchester City Council	-	37,290	(41,465)	4,175	-
Later Life / Calouste Gulbenkian	-		(4,645)	4,645	-
Total Training	-	37,290	(46,110)	8,820	-

Manchester Mind

Notes to the accounts for the year ended 31 March 2021 (continued)

Analysis of movements in restricted funds continued

Current reporting period	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
Other					
Be Well / Big Life	-	10,000	(10,000)		-
Big Manchester /	-	34,206	(34,206)		-
Peer Support / National	6,643	21,777	(23,508)		4,912
Mums Matter	-	100,000	(89,120)		10,880
Loneliness Fund/ NM	-	24,970	(24,970)		-
Listening Ear Service	-	58,979	(58,979)	-	-
Discharge Support	-	38,737	(37,107)	-	1,630
Total Other	6,643	288,669	(277,890)	-	17,422
Total	177,388	1,018,648	(1,059,946)	53,711	189,801

Manchester Mind

Notes to the accounts for the year ended 31 March 2021 (continued)

Previous reporting period	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2020 £
Advice Services					
Our Manchester / Manchester City Council	-	78,969	(99,222)	20,253	-
MVAP / Big Lottery	61,265	109,736	(134,265)	-	36,736
MVAP / Manchester City Council		63,873	(64,359)		(486)
Universal Credit / National Mind		68,500	(36,486)		32,014
Park House / GM Mental Health Trust		28,483	(28,099)		384
Laurette House / GM		2,120	(2,477)	-	(357)
Total Advice Services	61,265	351,681	(364,908)	20,253	68,291
Children & Young People Services					
Building Resilience/ Big Lottery	1,117	142,817	(126,597)		17,337
Help Through Crisis / Big Lottery	42,775	104,294	(93,738)		53,331
ICRS	-	43,813	(44,302)		(489)
GM Schools / 42nd Henry Smith	27,576	50,288	(57,613)		20,251
	13,039	48,700	(49,715)		12,024
Co Connect Connect / You	-	9,000	(9,000)		-
Co Counsell Counselling /	-	-	(270)	270	-
Total Children & Young People Services	84,507	398,912	(381,235)	270	102,454
Training					
Heads Up	4,835	-	-	(4,835)	-
Community Training / Manchester City Council	-	33,732	(40,169)	6,437	-
Later Life / Calouste Gulbenkian	12,572	-	(19,990)	7,418	-
Total Training	17,407	33,732	(60,159)	9,020	-
Other					
Be Well / Big Life	4,939	10,000	(10,000)	(4,939)	-
Big Manchester / Barnardos	-	32,828	(32,532)	(296)	-
Peer Support / National Mind	-	30,000	(23,357)	-	6,643
Greater Minds Partnership	-	81,778	(57,536)	(24,242)	-
Get Help, Give Help, MACI	-	-	(169)	169	-
Blue Light/ G.Minds	13,805	-	(48)	(13,757)	-
Service User Review / NHS	10,000	-	(12,556)	2,556	-
Mental Health Literacy	4,150	-	-	(4,150)	-
Swimathon	195	-	-	(195)	-
Total Other	33,089	154,606	(136,198)	(44,854)	6,643
Total	196,268	938,931	(942,500)	(15,311)	177,388

Manchester Mind

Notes to the accounts for the year ended 31 March 2021 (continued)

Name of restricted fund	Description, nature and purposes of the fund
Manchester Volunteer Advice Project (MVAP)	The MVAP partnership funded by the National Lottery Community Fund, it's purpose is to enhance the provision of advice services in Manchester through training and supporting volunteers in community advice work organisations. The balance relates to income being received ahead of expenditure on the project. The balance held in restricted reserves at the year end will be expended against future costs and bridge funding on the project.
Universal Credit	Universal Credit is funded by National Mind, it's purpose is to provide advice and support people using the Universal Credit system. The balance relates to income being received ahead of expenditure on the project. The balance held in restricted reserves at the year end will be expended against future costs on the project.
Help through Crisis (HTC)	HTC is a funded by the National Lottery, it's purpose is to support young people experiencing hardship crises. The balance relates to income being received ahead of expenditure on the project. The balance held in restricted reserves at the year end will be expended against future costs on the project.
Greater Manchester Schools	Manchester Mind are part of a Greater Manchester consortium delivering one-to-one psychosocial support to pupils in schools. The balance relates to the income being received ahead of expenditure on the project. The balance held in restricted reserves at the year end will be expended against future costs on the project.

Notes to the accounts for the year ended 31 March 2021 (continued)

19 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	As at 31 March 2021 £
Redundancy Reserve	109,227	-	-	15,485	124,712
Continuance Reserve	114,000	-	-	-	114,000
Designated Project Fund	313,000	850,918	(946,659)	109,366	326,625
Free Reserves	298	293,263	(101,261)	(178,562)	13,738
	536,525	1,144,181	(1,047,920)	(53,711)	579,075
Previous reporting period	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	As at 31 March 2020 £
Redundancy Reserve	82,000	-	-	27,227	109,227
Continuance Reserve	112,000	-	-	2,000	114,000
Designated Project Fund	249,708	959,422	(1,195,287)	299,157	313,000
Free Reserves	19,378	396,213	(102,220)	(313,073)	298
	463,086	1,355,635	(1,297,507)	15,311	536,525

Name of unrestricted fund	Description, nature and purposes of the fund
Redundancy Reserve	Liability for all staff employed by Manchester Mind in line with statutory redundancy pay conditions.
Continuance Reserve	Protects the long-term continuance of the Charity, ensures essential funds are covered during times of financial difficulty.
Designated Project Fund	Additional spending as approved by the Board of Trustees for a designated purpose i.e. to support new/existing self-funded projects or matched costs on externally funded projects.
Free Reserves	Any surplus held in unrestricted reserves after the demands of the above.

Notes to the accounts for the year ended 31 March 2021 (continued)

20 Analysis of net assets between funds

Current reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	11,139	-	-	11,139
Net current assets/(liabilities)	2,599	565,337	189,801	757,737
Total	13,738	565,337	189,801	768,876
Previous reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	20,952	-	-	22,558
Net current assets/(liabilities)	(20,654)	536,227	177,388	636,796
Total	298	536,227	177,388	659,354

21 Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net income/(expenditure) for the year	54,963	54,559
Adjustments for:		
Depreciation charge	11,131	11,160
Decrease/(increase) in debtors	129,947	112,298
Increase/(decrease) in creditors	(96,177)	89,599
Net cash provided by/(used in) operating	99,864	267,616