

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



## **Contents**

	<b>Page</b>
Reference and administrative information	2
Directors' report	
Structure, governance and management	3
Objectives and activities	5
Achievements and performance	6
Financial review	11
Plans for future periods	14
Statement of Directors' responsibilities	15
Independent auditor's report	16
Financial statements	
Statement of financial activities	19
Balance sheet	20
Statement of cash flows	21
Notes to the financial statements	22

## **Manchester Mind**

(a company limited by guarantee)

### **Reference and administrative information**

<b>Charity number</b>	1102058
<b>Company number</b>	4738057
<b>Registered office</b>	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**

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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**

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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**

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### **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**

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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:

- Food For All
- Peer Support
- CYP
- 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**

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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**

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### **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:

- Big Manchester which expanded to a second team as a tender was won to deliver family intervention work in Central Manchester
- Manchester Volunteer Advice Partnership
- Greater Manchester Mental Health Trust
- First 1000 Days Partnership (Manchester Mind and Home Start Manchester)
- M-Thrive – working in schools
- Integrated Care Response Service (42<sup>nd</sup> 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**

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- 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**

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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**

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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**

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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**

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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**

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### **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**

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**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 £
<b>Income from:</b>					
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
<b>Total income</b>		<b>1,165,208</b>	<b>1,350,144</b>	<b>2,515,352</b>	<b>2,162,829</b>
<b>Expenditure on:</b>					
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
<b>Total expenditure</b>		<b>1,097,991</b>	<b>1,149,165</b>	<b>2,247,156</b>	<b>2,107,866</b>
<b>Net income/(expenditure) for the year</b>	10	<b>67,217</b>	<b>200,979</b>	<b>268,196</b>	<b>54,963</b>
Transfer between funds		(51,593)	51,593	-	-
<b>Net movement in funds for the year</b>		<b>15,624</b>	<b>252,572</b>	<b>268,196</b>	<b>54,963</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		579,075	189,801	768,876	713,913
<b>Total funds carried forward</b>		<b>594,699</b>	<b>442,373</b>	<b>1,037,072</b>	<b>768,876</b>

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
		£	£
<b>Fixed assets</b>			
Tangible assets	15	4,487	11,139
<b>Total fixed assets</b>		<b>4,487</b>	<b>11,139</b>
<b>Current assets</b>			
Debtors	16	298,183	46,393
Cash at bank and in hand	17	893,546	800,588
<b>Total current assets</b>		<b>1,191,729</b>	<b>846,981</b>
<b>Liabilities</b>			
Creditors: amounts falling due in less than one year	18	(159,144)	(89,244)
<b>Net current assets</b>		<b>1,032,585</b>	<b>757,737</b>
<b>Net assets</b>		<b>1,037,072</b>	<b>768,876</b>
<b>The funds of the charity:</b>			
Restricted income funds	19	442,373	189,801
Unrestricted income funds	20	594,699	579,075
<b>Total charity funds</b>		<b>1,037,072</b>	<b>768,876</b>

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 £
<b>Cash provided by/(used in) operating activities</b>	22	<b>92,958</b>	<b>99,864</b>
<i>Cash flows from investing activities:</i>			
Purchase of tangible fixed assets		-	(1,318)
<b>Cash provided by/(used in) investing activities</b>		<b>-</b>	<b>(1,318)</b>
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
<b>Cash and cash equivalents at the end of the year</b>		<b>893,546</b>	<b>800,588</b>

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%
-------------------------------	-----

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**

<b>Current reporting period</b>	Unrestricted £	Restricted £	Total 2022 £
Donations	278,535	-	278,535
Legacies	-	-	-
Donated services	-	-	-
<b>Total</b>	<b>278,535</b>	<b>-</b>	<b>278,535</b>
<b>Previous reporting period</b>	Unrestricted £	Restricted £	Total 2021 £
Donations	293,263	-	293,263
Legacies	-	-	-
Donated services	-	-	-
<b>Total</b>	<b>293,263</b>	<b>-</b>	<b>293,263</b>

## Notes to the accounts for the year ended 31 March 2022 (continued)

**4 Income from charitable activities**

<b>Current reporting period</b>	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>Total 2022 £</b>
<b>Advice Services</b>			
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
<b>Children &amp; Young People Services</b>			
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
<b>Food For All</b>			
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
<b>Manchester Engagement Team (MET)</b>			
MET / GMMHT	621,672	-	621,672
Subtotal for MET	621,672	-	621,672
<b>Community Services</b>			
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
<b>Other</b>			
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
<b>Total</b>	<b>812,268</b>	<b>1,350,144</b>	<b>2,162,412</b>

# Manchester Mind

## Notes to the accounts for the year ended 31 March 2022 (continued)

Previous reporting period	Unrestricted £	Restricted £	Total 2021 £
<b>Advice Services</b>			
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
<b>Children &amp; Young People Services</b>			
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
<b>Food For All</b>			
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
<b>Manchester Engagement Team (MET)</b>			
MET / GM Mental Health Trust	622,703		622,703
Subtotal for MET	622,703	-	622,703
<b>Training</b>			
Community Training / Manchester City Council		37,290	37,290
Subtotal for Training	-	37,290	37,290
<b>Other</b>			
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
<b>Total</b>	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
	<hr/>	<hr/>
	74,405	46,867
	<hr/> <hr/>	<hr/> <hr/>

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
	<hr/>	<hr/>
	115,886	101,261
	<hr/> <hr/>	<hr/> <hr/>

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 £	<i>Total 2021</i> £
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
<b>Total</b>	<b>300,781</b>	<b>412,945</b>	<b>253,970</b>	<b>583,517</b>	<b>414,999</b>	<b>84,199</b>	<b>2,050,411</b>	<b>1,930,180</b>
<i>Total 2021</i>	<u>312,538</u>	<u>422,484</u>	<u>239,454</u>	<u>624,924</u>	<u>47,638</u>	<u>283,142</u>	<u>1,930,180</u>	
							2022 £	2021 £
Restricted expenditure							1,149,165	1,059,946
Unrestricted expenditure							901,246	870,234
							<u>2,050,411</u>	<u>1,930,180</u>

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
	<hr/>	<hr/>
	80,859	76,425
	<hr/>	<hr/>

**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
		<hr/>	<hr/>	<hr/>
		374,486	8,726	383,212
		<hr/>	<hr/>	<hr/>

**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
		<hr/>	<hr/>	<hr/>
		317,796	13,096	330,892
		<hr/>	<hr/>	<hr/>

**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	-	-
	<hr/>	<hr/>



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>
<b>Allocated as follows:</b>		
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 £
<b>Cost</b>				
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
<b>Depreciation</b>				
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
<b>Net book value</b>				
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
	<hr/>	<hr/>
	298,183	46,393
	<hr/>	<hr/>

**17 Cash at bank and in hand**

	2022 £	2021 £
Cash at bank and on hand	893,546	800,588
	<hr/>	<hr/>
	893,546	800,588
	<hr/>	<hr/>

**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
	<hr/>	<hr/>
	159,144	89,244
	<hr/>	<hr/>

£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 £
<b>Advice Services</b>					
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	-
<b>Total Advice Services</b>	<b>45,784</b>	<b>314,200</b>	<b>(300,781)</b>	<b>34,144</b>	<b>93,347</b>
<b>Children &amp; Young People Services</b>					
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
<b>Total Children &amp; Young People</b>	<b>126,595</b>	<b>330,962</b>	<b>(348,657)</b>	<b>1,686</b>	<b>110,586</b>
<b>Food For All</b>					
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
<b>Total Food For All</b>	<b>-</b>	<b>85,489</b>	<b>(11,157)</b>	<b>-</b>	<b>74,332</b>
<b>Community Services</b>					
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	-
<b>Total Community Services</b>	<b>17,422</b>	<b>485,381</b>	<b>(404,370)</b>	<b>15,763</b>	<b>114,196</b>
<b>Other</b>					
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
<b>Total Other</b>	<b>-</b>	<b>134,111</b>	<b>(84,199)</b>	<b>-</b>	<b>49,912</b>
<b>Total</b>	<b>189,801</b>	<b>1,350,143</b>	<b>(1,149,165)</b>	<b>51,593</b>	<b>442,373</b>

Manchester Mind

Notes to the accounts for the year ended 31 March 2022 (continued)

<i>Previous reporting period</i>	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>Balance at 31 March 2021 £</i>
<b>Advice Services</b>					
<i>Our Manchester / Manchester City Council</i>	-	74,769	(111,476)	36,707	-
<i>MVAP / Big Lottery</i>	36,736	-	(23,372)	-	13,364
<i>MVAP / Manchester City Council</i>	(486)	72,470	(63,226)	-	8,758
<i>Universal Credit / National Mind</i>	32,014	54,800	(63,152)	-	23,662
<i>Park House / GM Mental Health Trust</i>	384	28,483	(30,021)	1,154	-
<i>Laurette House / GM Mental Health Trust</i>	(357)	19,824	(21,291)	1,824	-
<b>Total Advice Services</b>	<b>68,291</b>	<b>250,346</b>	<b>(312,538)</b>	<b>39,685</b>	<b>45,784</b>
<b>Children &amp; Young People Services</b>					
<i>Building Resilience/ Big Lottery</i>	17,337	103,881	(105,731)	-	15,487
<i>Help Through Crisis / Big Lottery</i>	53,331	107,929	(103,461)	-	57,799
<i>ICRS /CAHMS</i>	(489)	43,816	(44,770)	1,443	-
<i>GM Schools / 42nd Street</i>	20,251	83,903	(73,292)	-	30,862
<i>Henry Smith</i>	12,024	-	(15,787)	3,763	-
<i>Reconnect Greater Manchester/ ESF</i>	-	12,312	(10,851)	-	1,461
<i>Co-op Resilience Project</i>	-	12,338	(7,498)	-	4,840
<i>Children In Need</i>	-	24,186	(11,380)	-	12,806
<i>Peer support Transitions</i>	-	675	(675)	-	-
<i>MUFC Project</i>	-	3,700	(360)	-	3,340
<b>Total Children &amp; Young People Services</b>	<b>102,454</b>	<b>392,740</b>	<b>(373,805)</b>	<b>5,206</b>	<b>126,595</b>
<b>Food For All</b>					
<i>Food Response/ lottery</i>	-	49,603	(49,603)	-	-
<b>Total Food For All</b>	<b>-</b>	<b>49,603</b>	<b>(49,603)</b>	<b>-</b>	<b>-</b>
<b>Training</b>					
<i>Community Training / Manchester City</i>	-	37,290	(41,465)	4,175	-
<i>Later Life / Calouste Gulbenkian</i>	-	-	(4,645)	4,645	-
<b>Total Training</b>	<b>-</b>	<b>37,290</b>	<b>(46,110)</b>	<b>8,820</b>	<b>-</b>
<b>Other</b>					
<i>Be Well / Big Life</i>	-	10,000	(10,000)	-	-
<i>Big Manchester / Barnardos</i>	-	34,206	(34,206)	-	-
<i>Peer Support / National Mind</i>	6,643	21,777	(23,508)	-	4,912
<i>Mums Matter</i>	-	100,000	(89,120)	-	10,880
<i>Loneliness Fund/ NM</i>	-	24,970	(24,970)	-	-
<i>Listening Ear Service</i>	-	58,979	(58,979)	-	-
<i>Discharge Support</i>	-	38,737	(37,107)	-	1,630
<b>Total Other</b>	<b>6,643</b>	<b>288,669</b>	<b>(277,890)</b>	<b>-</b>	<b>17,422</b>
<b>Total</b>	<b>177,388</b>	<b>1,018,648</b>	<b>(1,059,946)</b>	<b>53,711</b>	<b>189,801</b>

## 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)	<p>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.</p>
M- Thrive / GM Schools	<p>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</p>

Notes to the accounts for the year ended 31 March 2022 (continued)

**20 Analysis of movement in unrestricted funds**

<b>Current reporting period</b>	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
	<b>579,075</b>	<b>1,165,208</b>	<b>(1,097,991)</b>	<b>(51,593)</b>	<b>594,699</b>
<b>Previous reporting period</b>	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
	<b>536,525</b>	<b>1,144,181</b>	<b>(1,047,920)</b>	<b>(53,711)</b>	<b>579,075</b>

**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**

<b>Current reporting period</b>	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
<b>Total</b>	<b>115,723</b>	<b>478,976</b>	<b>442,373</b>	<b>1,037,072</b>
<b>Previous reporting period</b>	<i>General fund £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total £</i>
Tangible fixed assets	11,139	-	-	11,139
Net current assets/(liabilities)	2,599	565,337	189,801	757,737
<b>Total</b>	<b>13,738</b>	<b>565,337</b>	<b>189,801</b>	<b>768,876</b>

**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	-	-
	<b>86,333</b>	<b>114,333</b>

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

	2022 £	2021 £
<b>Net income/(expenditure) for the year</b>	<b>268,196</b>	<b>54,963</b>
<b>Adjustments for:</b>		
Depreciation charge	6,652	11,131
Decrease/(increase) in debtors	(251,790)	129,947
Increase/(decrease) in creditors	69,900	(96,177)
<b>Net cash provided by/(used in) operating activities</b>	<b>92,958</b>	<b>99,864</b>



Manchester Mind  
Statement of Financial Activities  
(including Income and Expenditure account)  
for the year ended 31 March 2021

<b>PRIOR YEAR SOFA</b>		Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
	Note				
<b>Income from:</b>					
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
<b>Total income</b>		<b>1,144,181</b>	<b>1,018,648</b>	<b>2,162,829</b>	<b>2,294,566</b>
<b>Expenditure on:</b>					
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
<b>Total expenditure</b>		<b>1,047,920</b>	<b>1,059,946</b>	<b>2,107,866</b>	<b>2,240,007</b>
<b>Net income/(expenditure) for the year</b>	9	<b>96,261</b>	<b>(41,298)</b>	<b>54,963</b>	<b>54,559</b>
Transfer between funds		(53,711)	53,711	-	-
<b>Net movement in funds for the year</b>		<b>42,550</b>	<b>12,413</b>	<b>54,963</b>	<b>54,559</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		536,525	177,388	713,913	659,354
<b>Total funds carried forward</b>		<b>579,075</b>	<b>189,801</b>	<b>768,876</b>	<b>713,913</b>

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