

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

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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

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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.

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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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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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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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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
- M-Thrive – working in schools
- 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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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:

- Advice
- Children and Young People
- Peer Support
- 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.

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Connections

Locally Manchester Mind has been involved in:

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

Being part of the Greater Manchester VCSE Leadership Group

- 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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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.

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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
	<hr/>	<hr/>
	125,952	74,405
	<hr/>	<hr/>

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
	<hr/>	<hr/>
	140,726	115,886
	<hr/>	<hr/>

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>300,781</i>	<i>412,945</i>	<i>253,970</i>	<i>583,517</i>	<i>414,999</i>	<i>84,199</i>	<i>2,050,411</i>	
							Total 2023 £	Total 2022 £
<i>Restricted expenditure</i>							<i>1,540,406</i>	<i>1,149,165</i>
<i>Unrestricted expenditure</i>							<i>930,223</i>	<i>901,246</i>
							<i>2,470,629</i>	<i>2,050,411</i>

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
	<hr/>	<hr/>
	118,656	80,859
	<hr/>	<hr/>

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
		<hr/>	<hr/>	<hr/>
		415,901	11,588	427,489
		<hr/>	<hr/>	<hr/>

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

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
	<hr/>	<hr/>
	435,861	298,183
	<hr/>	<hr/>

17 Cash at bank and in hand

	2023 £	2022 £
Cash at bank and on hand	902,573	893,546
	<hr/>	<hr/>
	902,573	893,546
	<hr/>	<hr/>

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
	<hr/>	<hr/>
	114,131	159,144
	<hr/>	<hr/>

£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

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

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	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total	165,585	515,870	542,848	1,224,303
	<hr/>	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>	<hr/>
Total	115,723	478,976	442,373	1,037,072
	<hr/>	<hr/>	<hr/>	<hr/>

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	-	-
	<hr/>	<hr/>
	60,205	86,333
	<hr/>	<hr/>

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
	<hr/>	<hr/>
Net cash provided by/(used in) operating activities	522	92,958
	<hr/>	<hr/>

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.