

Charity number 1102058

Company number 4738057



Manchester Mind

(a company limited by guarantee)

Annual report and

Financial statements

For the year ended 31 March 2024

	Page
Reference and administrative information	2
Directors' report	
Structure, governance and management	3
Objectives and activities	6
Achievements and performance	8
Financial review	13
Plans for future periods	17
Statement of Directors' responsibilities	18
Independent auditor's report	20
Financial statements	
Statement of financial activities	24
Balance sheet	25
Statement of cash flows	26
Notes to the financial statements	27

Manchester Mind

(a company limited by guarantee)

Reference and administrative information

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

Directors and trustees

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

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

Principal staff

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

Auditors

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

Bankers

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

Solicitors

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

Directors' report for the year ended 31 March 2024

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

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

Structure, governance and management

Constitution

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

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

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

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

The Board

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

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

Directors' report for the year ended 31 March 2024

Sub-Committees

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

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

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

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

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

Appointment of Directors

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

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

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

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

Directors' induction and training

On appointment, Directors receive an induction pack consisting of:

- Memorandum and articles of association

Directors' report for the year ended 31 March 2024

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

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

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

There is a trustee away day usually held yearly.

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

National Mind network

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

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

Partnerships

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

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

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

Directors' report for the year ended 31 March 2024

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

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

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

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

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

Objectives and activities

Purpose

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

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

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

Strategic aims

We launched our new strategic plan during the year.

Making it Easier for People to ask for help.

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

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

The strategy is arranged around four clear pieces of work:

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

Directors' report for the year ended 31 March 2024

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

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

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

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

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

We revamped our welcome and probation policies for staff

We produced a welcome pack for volunteers

Staff received regular training

Improved our internal team communications.

We ensured all projects were funded

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

We continued our adult counselling pilot

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

Our income from fundraising increased from the previous year

We welcomed six new trustees to our board.

In terms of numbers:

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

Number of services

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

Directors' report for the year ended 31 March 2024

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

Monitoring:

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

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

Delivering public benefit

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

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

Identifiable benefits

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

Achievements and performance

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

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

Directors' report for the year ended 31 March 2024

Volunteering

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

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

Children and Young Peoples Work (CYP)

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

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

Employer Training

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

Marketing and Communications

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

Beliefs and Values

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

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

Our Values:

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

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

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

Directors' report for the year ended 31 March 2024

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

Fundraising

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

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

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

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

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

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

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

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

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

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

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

Directors' report for the year ended 31 March 2024

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

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

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

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

Charity Partners

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

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

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

Community, Group and Individual Fundraisers

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

Compliments and Complaints

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

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

Manchester Mind

(a company limited by guarantee)

Directors' report for the year ended 31 March 2024

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

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

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

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

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

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

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

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

Connections

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

- Suicide Prevention Strategy
- Manchester Health and Wellbeing Leadership group

Manchester Mind

(a company limited by guarantee)

Directors' report for the year ended 31 March 2024

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

Quality

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

Challenges in 2023/2024

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

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

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

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

Financial Review

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

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

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

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

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

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

Directors' report for the year ended 31 March 2024

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

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

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

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

Principal funding sources

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

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

Manchester Mind could not exist without this valued support.

Individual and corporate donors

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

We are using this funding in different ways;

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

Reserves policy

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

Directors' report for the year ended 31 March 2024

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

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

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

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

Investment policy

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

Directors' report for the year ended 31 March 2024

Risk management

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

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

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

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

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

Future financial strategies

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

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

Our focus is to:

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

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

Directors' report for the year ended 31 March 2024

Plans for future periods

Focus for 2024/2025

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

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

Going Concern

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

Directors' report for the year ended 31 March 2024

Statement of Directors' responsibilities

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

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

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and accounting estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose at any time the financial position of the charitable company and to enable it to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

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

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

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

Manchester Mind

(a company limited by guarantee)

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

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

Approved by the Board and signed on its behalf by:

.....	Date	20 th September 2024
Rachel Pearson (Chair)	

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

Opinion

We have audited the financial statements of Manchester Mind (the 'charitable company') for the year ended 31 March 2024, which comprise the Statement of Financial Activities (including the income and expenditure account), the Balance Sheet, the Statement of Cash Flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 18, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

This description forms part of our auditor's report.

Manchester Mind

(a company limited by guarantee)

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

Use of our report

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

Chinwe Jennifer Daniel FCCA DChA
Senior Statutory Auditor

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

Date: 27th September 2024

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

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

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

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

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

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

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

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

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

.....
Rachel Pearson (Trustee)

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

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

Notes to the accounts for the year ended 31 March 2024

1 Accounting policies

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

a Basis of preparation

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

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

b Preparation of the accounts on a going concern basis

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

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

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

c Income

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

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

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

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

d Donated services and facilities

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

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

e Interest receivable

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

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

f Fund accounting

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

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

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

g Expenditure and irrecoverable VAT

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

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

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

h Allocation of support costs

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

i Operating leases

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

j Tangible fixed assets

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

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

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

k Fixed asset investments

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

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

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

l Debtors

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

m Cash at bank and in hand

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

n Creditors and provisions

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

o Financial instruments

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

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

p Pensions

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

2 Legal status of the charity

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

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

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

Previous reporting period

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

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

4 Income from charitable activities

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

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

4 Income from charitable activities (continued)

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

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

5 Income from other trading activities

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

All income from other trading activities is unrestricted.

6 Other income

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

7 Cost of raising funds

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

All expenditure on cost of raising funds is unrestricted.

8 Analysis of expenditure on charitable activities

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

9 Cost of trading activities

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

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

10 Analysis of governance and support costs

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

11 Net income/(expenditure) for the year

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

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

12 Staff costs

Staff costs during the year were as follows:

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

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

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

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

13 Trustee remuneration and expenses, and related party transactions

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

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

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

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

14 Government grants

The government grants recognised in the accounts were as follows:

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

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

15 Corporation tax

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

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

16 Debtors

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

17 Cash at bank and in hand

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

18 Creditors: amounts falling due within one year

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

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

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

19 Analysis of movements in restricted funds

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

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

19 Analysis of movements in restricted funds (continued)

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

Manchester Mind

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

19 Analysis of movements in restricted funds (continued)

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

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

19 Analysis of movements in restricted funds (continued)

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

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

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

20 Analysis of movement in unrestricted funds

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

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

Name of unrestricted fund

Description, nature and purposes of the fund

Redundancy Reserve

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

Continuance Reserve

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

Designated Project Fund

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

Designated Project Fund (IPH)

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

Free Reserves

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

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

21 Analysis of net assets between funds

Current reporting period

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

Previous reporting period

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	-	-	-
Net current assets/(liabilities)	165,585	515,870	542,848	1,224,303
	<hr/>	<hr/>	<hr/>	<hr/>
Total	165,585	515,870	542,848	1,224,303
	<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	
	2024 £	2023 £
Less than one year	54,226	60,205
One to five years	-	-
Over five years	-	-
	<hr/>	<hr/>
	54,226	60,205
	<hr/>	<hr/>

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

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