

REGISTERED COMPANY NUMBER: 06771937 (England and Wales)

REGISTERED CHARITY NUMBER: 1128082

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
CAERPHILLY BOROUGH MIND

Baker Knogle Chartered Accountants
Orbit Business Centre
Merthyr Tydfil
CF48 1DL

CAERPHILLY BOROUGH MIND

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 19
Detailed Statement of Financial Activities	20 to 21

CAERPHILLY BOROUGH MIND (REGISTERED NUMBER: 06771937)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The trustee report includes the directors' report as required by company law.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Object of the charity is to provide guidance and support to individuals who have been affected by mental ill health. The service extends to their families and friends. Through time tabled activities the organisation offers an opportunity for individuals to develop social networks, build confidence and self esteem and learn new skills.

Public Benefit

The Trustees are aware that the Charity has a responsibility under the Charities Act to demonstrate that it has charitable aims that meet the public benefit requirement and are therefore charitable. The Trustees confirm that they have had regard to the Charity Commission's guidance on public benefit and comply with s17 Charities Act 2011 in respect of having due regard to public benefit when considering, planning and implementing the activities of the charity.

Caerphilly Borough Mind helps people take control of their mental health. we do this by providing high quality information and advice, and campaigning to promote and protect good mental health for everyone.

ACHIEVEMENT AND PERFORMANCE

Chairs report for 2022-23

This year we have seen several changes in the team. On the board of trustees our treasurer retired, and we welcomed 2 new trustees to the team one of which has now become our new treasurer.

In the staff team we have also seen some changes one of the most significant was the departure of our Deputy Director/Trainer in the spring. His long service meant that he had a deep knowledge and expertise, however the challenge of filling the gap has been met by the team with no direct replacement of that role.

We continue to deliver much of our services remotely, not now because of Covid restrictions but because we have discovered overall, we deliver a much more efficient service this way. For example, have recognised it is so much easier for individuals to commit to their appointments on the phone and not have to take the time or expense of attending in person. In addition to the remote services, we are delivering a face-to-face intervention where needed.

The tenancy team have continued to deliver housing support to individuals where their mental well-being is a barrier to them securing or sustaining a home. This service has expanded to provide one to one counselling for individuals referred via supporting people.

During the year we underwent our Quality review with Mind. This involved submitting evidence electronically but also attending a review day including interviews staff from Mind nationally and our staff, volunteers, trustees, and service users. With a little bit of work, we passed all standards and have been nominated for excellence awards in 3 areas of work - leadership, service delivery and environment.

We also finalised our strategic plan which involved a huge amount of work and contribution from the staff and trustee team. The 2023-2026 plan outlines our ambition to support everyone in Caerphilly Country Borough who experiences a mental health issue.

Thanks to the team for another strong performance this year, further advancing and stabilising our organisation for the future.

CAERPHILLY BOROUGH MIND (REGISTERED NUMBER: 06771937)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW

Principal funding sources

During this period, the organisation's principal source of funding has been through a variety of grants. These include; Caerphilly County Borough Council, WCVA, Local and National Mind, Aneurin Bevan University Health Board and the Big Lottery.

All expenditure has supported the organisations key objectives.

Reserves policy

Due to the precarious nature of funding for not for profit organizations, the Trustees have established a formalised reserve policy. For 22/23 this has been set as £125,524. Actual free reserves are slightly higher than this target being £146,891. Every effort will be made to to secure additional funding in the upcoming year to again increase the levels further.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Caerphilly Borough Mind is a company limited by guarantee with no share capital. The organisation is governed by our Memorandum and Articles of Association (as amended on 2nd February 2016).

Recruitment and appointment of new trustees

Trustee's are elected by the membership at our Annual General Meeting and are permitted to serve for 2 years before needing to stand for re-election.

New Trustees are invited to attend Trustee meetings and are guided through their role by their fellow Trustees. There are also opportunities to attend Mind Cymru events with Trustees from other Local Mind Associations (LMAs).

Organisational structure

Caerphilly Borough Mind is governed by a Board of Trustees who are also the directors of Caerphilly Borough Mind. The board sets the strategic direction of the organisation and guides the Director of Operations (who is also the Company Secretary) to manage the day to day running of the charity. The board works through the Director of Operations to see that all the necessary rules, procedures and personnel are in place to ensure they can successfully implement the strategic plan. The Trustees aim to meet 12 times each year on the second Monday of every month.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have given consideration to the major risks which the charity is exposed and have satisfied themselves that systems or procedures are established in order to manage those risks (Charities (Accounts and Reports) Regulations 2015).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06771937 (England and Wales)

Registered Charity number

1128082

Registered office

36 Penallta Road
Ystrad Mynach
CF82 7AN

CAERPHILLY BOROUGH MIND (REGISTERED NUMBER: 06771937)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

Trustees

G Smith Treasurer to 3rd October 2022 (resigned 3.10.22)
Mrs M A Radford Chairperson
Mrs C M Bezzina
Mrs Y Parfitt
Mrs A Clemens Treasurer from 3rd October 2022
Mrs S Clemens (appointed 23.1.23)
R Denton (appointed 8.5.23)

Ms J Lawton - **Company Secretary and Director of Operations**

Independent Examiner

R.I. Knoyle ACA FCCA
Baker Knoyle Chartered Accountants
Orbit Business Centre
Merthyr Tydfil
CF48 1DL

Bankers

Lloyds TSB

INDEPENDENT EXAMINER

A resolution to re-appoint the independent examiner, will be proposed at the Annual General Meeting.

Approved by order of the board of trustees on and signed on its behalf by:

DocuSigned by:

Mari radford

DB6DE09AABD9422...

Mrs M A Radford - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CAERPHILLY BOROUGH MIND

Independent examiner's report to the trustees of Caerphilly Borough Mind ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

R.I. Knogle ACA FCCA
The Institute of Chartered Accountants in England and Wales

Baker Knogle Chartered Accountants
Orbit Business Centre
Merthyr Tydfil
CF48 1DL

Date:

CAERPHILLY BOROUGH MIND**STATEMENT OF FINANCIAL ACTIVITIES**
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	638	439,132	439,770	389,039
Charitable activities					
Community Recovery Programme		5,420	-	5,420	16,905
Other income		724	-	724	18,827
Total		<u>6,782</u>	<u>439,132</u>	<u>445,914</u>	<u>424,771</u>
EXPENDITURE ON					
Charitable activities	3				
Community Recovery Programme		<u>12,494</u>	<u>425,351</u>	<u>437,845</u>	<u>390,995</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	14	(5,712) <u>28,601</u>	13,781 <u>(28,601)</u>	8,069 <u>-</u>	33,776 <u>-</u>
Net movement in funds		22,889	(14,820)	8,069	33,776
RECONCILIATION OF FUNDS					
Total funds brought forward		239,055	50,570	289,625	255,849
TOTAL FUNDS CARRIED FORWARD		<u><u>261,944</u></u>	<u><u>35,750</u></u>	<u><u>297,694</u></u>	<u><u>289,625</u></u>

The notes form part of these financial statements

CAERPHILLY BOROUGH MIND (REGISTERED NUMBER: 06771937)**BALANCE SHEET**
31 MARCH 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	10	115,053	116,391
CURRENT ASSETS			
Debtors	11	714	20,195
Cash at bank and in hand		212,690	227,161
		<u>213,404</u>	<u>247,356</u>
CREDITORS			
Amounts falling due within one year	12	(30,763)	(74,122)
NET CURRENT ASSETS		<u>182,641</u>	<u>173,234</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>297,694</u>	<u>289,625</u>
NET ASSETS		<u>297,694</u>	<u>289,625</u>
FUNDS	14		
Unrestricted funds		261,944	239,055
Restricted funds		35,750	50,570
TOTAL FUNDS		<u>297,694</u>	<u>289,625</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

The notes form part of these financial statements

CAERPHILLY BOROUGH MIND (REGISTERED NUMBER: 06771937)

BALANCE SHEET - continued

31 MARCH 2023

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

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

DocuSigned by:

Mari radford

.....
M A Radford - Trustee

The notes form part of these financial statements

CAERPHILLY BOROUGH MIND**NOTES TO THE FINANCIAL STATEMENTS**
FOR THE YEAR ENDED 31 MARCH 2023**1. ACCOUNTING POLICIES****Organizational status**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The organisation is a company, registered in England & Wales, limited by guarantee and a registered charity. The directors are the trustees and they form a board of trustees which sets the strategic direction of the charity and monitors the performance of the organisation against its goals. The aims and objectives and rules for governance are set out in the charitable company's Memorandum and Articles of Association.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

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

The following specific policies are applied:

Voluntary income received by way of grants, gifts or donation is included in full on receipt unless it is subject to a condition when it is treated as deferred income.

Deferred income: Income or grants received in advance are held as deferred income and carried forward to future accounting periods to be released when the defined purposes of the work or project have been completed, approved or certified.

Gifts in Kind are included in the income and expenditure account where they are applied in carrying out charitable activities, where the company would otherwise have to purchase the donated facility and the benefit is both quantifiable and material. the quantifiable benefit is shown as both incoming and expended resources within the appropriate funds. Where the gift is an asset it is treated as income and taken to stock or fixed assets as appropriate. The value of services provided by volunteers is not quantified.

Investment income is included when receivable.

Trading income is recognised when earned.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Expenditure includes any VAT which cannot be fully recovered.

CAERPHILLY BOROUGH MIND**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 MARCH 2023**1. ACCOUNTING POLICIES - continued****Expenditure**

Costs of generating funds include the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes the costs that can be attributed directly to those activities and those costs of an indirect nature necessary to support them.

Tangible fixed assets

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

Freehold property	- 2% on cost
Fixtures and fittings	- 20% on cost
Computer equipment	- 33% on cost

Tangible fixed assets are included in the balance sheet at historic cost less accumulated depreciation. Grant receipts which fund fixed asset acquisitions are taken to restricted funds and the appropriate depreciation charge is made against those funds over the expected useful life of the asset.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Going concern

Given the nature of the organisation, there are always concerns over future funding. However, the organisation is constantly pursuing alternative sources of funds and are confident that these funds will be identified and secured.

Given this, the financial statements have been prepared on a going concern basis.

Leased assets

Fixed assets acquired under finance leases are included in the balance sheet at historic cost less accumulated depreciation. The present value of future rentals is shown as a liability. Interest payable in each period is charged as an expended resource in proportion to the amount outstanding under the lease. Operating lease rentals are charged as expended resources as incurred.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

Ex-Gratia Termination Payment

Termination benefits are payable when employment is terminated by the Charity before the normal retirement date, or whenever an employee accepts voluntary redundancy in exchange for these benefits. The Charity recognises termination benefits when it is demonstrably committed to either

(i) terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or (ii) providing termination benefits as a result of an offer made to encourage voluntary redundancy.

CAERPHILLY BOROUGH MIND**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 MARCH 2023**1. ACCOUNTING POLICIES - continued****Leased assets****Funds Released to Partner Organisations**

Where the organisation is a "fund holder", funds are only released to partner organisations when it has been agreed that all project delivery aims have been achieved.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	639	2,305
Grants	439,131	386,734
	<u>439,770</u>	<u>389,039</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Aneurin Bevan University Health Board	112,790	101,800
WCVA	55,189	51,177
Caerphilly CBC	114,289	75,657
Mind (NAMH)	994	-
HMRC Covid Furlough Grant	-	3,093
Big Lottery	155,869	155,007
	<u>439,131</u>	<u>386,734</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 4) £	Totals £
Community Recovery Programme	<u>425,374</u>	<u>12,471</u>	<u>437,845</u>

CAERPHILLY BOROUGH MIND**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 MARCH 2023**4. SUPPORT COSTS**

	Management £	Finance £	Other £	Governance costs £	Totals £
Community Recovery Programme	2,628	5,806	111	3,926	12,471

5. NET INCOME/(EXPENDITURE)

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

	2023 £	2022 £
Depreciation - owned assets	1,338	1,538
Other accountancy services	1,386	1,076
Independent examiners remuneration	2,540	2,300

6. INDEPENDENT EXAMINERS' REMUNERATION

	2023 £	2022 £
Fees payable to the charity's Independent examiners	2,340	2,300

Amounts payable to Independent Examiners in relation to payroll and pension administration services provided to the charity were £1,386 (2022: £1,076).

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

The trustee's did not receive any emoluments. Out of pocket expenses were reimbursed of £Nil (2022: £Nil).

8. STAFF COSTS

	2023 £	2022 £
Wages and salaries	305,614	263,208
Social security costs	21,541	17,738
Other pension costs	6,494	5,400
	333,649	286,346

CAERPHILLY BOROUGH MIND**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 MARCH 2023**8. STAFF COSTS - continued**

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

	2023	2022
Administration & Management	2	2
Charitable Projects	12	11
	<u>14</u>	<u>13</u>

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

There are no high paid staff.

The key management personnel of the charity comprise the Chief Executive Officer. The total employee benefits of the key personnel of the charity were £55,816 (2022:£51,330).

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,399	383,640	389,039
Charitable activities			
Community Recovery Programme	16,905	-	16,905
Other income	18,827	-	18,827
Total	<u>41,131</u>	<u>383,640</u>	<u>424,771</u>
EXPENDITURE ON			
Charitable activities			
Community Recovery Programme	18,726	372,269	390,995
NET INCOME	22,405	11,371	33,776
Transfers between funds	(462)	462	-
Net movement in funds	21,943	11,833	33,776
RECONCILIATION OF FUNDS			
Total funds brought forward	217,112	38,737	255,849
TOTAL FUNDS CARRIED FORWARD	<u>239,055</u>	<u>50,570</u>	<u>289,625</u>

CAERPHILLY BOROUGH MIND**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 MARCH 2023**10. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2022 and 31 March 2023	133,785	11,392	7,250	152,427
DEPRECIATION				
At 1 April 2022	17,394	11,392	7,250	36,036
Charge for year	1,338	-	-	1,338
At 31 March 2023	18,732	11,392	7,250	37,374
NET BOOK VALUE				
At 31 March 2023	115,053	-	-	115,053
At 31 March 2022	116,391	-	-	116,391

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	350	19,915
Prepayments and accrued income	364	280
	714	20,195

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	154	19
Social security and other taxes	6,375	-
Other creditors	22,965	72,810
Pension Creditor	1,269	1,293
	30,763	74,122

Deferred Income

Deferred income represents income received from contributing agencies where the contribution was restricted to a fixed time period project which extends beyond the current financial year. Income is deferred on the basis that the contribution was to the project as a whole, the time period of the project was fully disclosed to the contributing agencies and that time period is certain.

The deferred income carried forward is analysed as follows:

	2023 £	2022 £
Opening balance	69,710	-
Movement in the year	(69,710)	69,710
Deferred income carried forward	-	69,710

Deferred income analysed by project:

2023	2022
------	------

CAERPHILLY BOROUGH MIND**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 MARCH 2023**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR - continued**

	£	£
Restricted - BID 4 Suicide First Aid Training	-	67,790
Restricted - ABHB Training	-	1,920
	-	69,710

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	2023Total Funds £	2022Total Funds £
Fixed Assets	115,053	-	115,053	116,391
Net Current Assets	146,891	35,750	182,641	173,234
	261,944	35,750	297,694	289,625

14. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	122,664	(5,712)	29,939	146,891
Designated Fund	116,391	-	(1,338)	115,053
	239,055	(5,712)	28,601	261,944
Restricted funds				
Big Lottery (My Whole Life)	2,005	15	-	2,020
Active Monitoring WCVA	5,602	4,197	(4,942)	4,857
Aneurin Bevan University Health Board (Counselling)	-	9,482	(5,870)	3,612
Supporting People Project	24,195	6,853	(8,864)	22,184
Home Sustainment Trust	446	-	-	446
Mind Growth Fund	1,637	994	-	2,631
BID 4 Suicide First Aid Training	16,685	(7,760)	(8,925)	-
	50,570	13,781	(28,601)	35,750
TOTAL FUNDS	289,625	8,069	-	297,694

CAERPHILLY BOROUGH MIND**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 MARCH 2023**14. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	6,782	(12,494)	(5,712)
Restricted funds			
Big Lottery (My Whole Life)	155,868	(155,853)	15
Active Monitoring WCVA	55,190	(50,993)	4,197
Aneurin Bevan University Health Board (Counselling)	45,000	(35,518)	9,482
Supporting People Project	114,289	(107,436)	6,853
Mind Growth Fund	994	-	994
BID 4 Suicide First Aid Training	67,791	(75,551)	(7,760)
	<u>439,132</u>	<u>(425,351)</u>	<u>13,781</u>
TOTAL FUNDS	<u>445,914</u>	<u>(437,845)</u>	<u>8,069</u>

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	99,183	22,405	1,076	122,664
Designated Fund	117,929	-	(1,538)	116,391
	<u>217,112</u>	<u>22,405</u>	<u>(462)</u>	<u>239,055</u>
Restricted funds				
Big Lottery (My Whole Life)	(51)	2,056	-	2,005
WCVA	-	(488)	488	-
Active Monitoring WCVA	6,896	(1,294)	-	5,602
Aneurin Bevan University Health Board (Counselling)	-	26	(26)	-
Supporting People Project	17,828	6,367	-	24,195
My Generation	4,481	(4,481)	-	-
Millennium Stadium Trust	7,500	(7,500)	-	-
Home Sustainment Trust	446	-	-	446
Mind Growth Fund	1,637	-	-	1,637
BID 4 Suicide First Aid Training	-	16,685	-	16,685
	<u>38,737</u>	<u>11,371</u>	<u>462</u>	<u>50,570</u>
TOTAL FUNDS	<u>255,849</u>	<u>33,776</u>	<u>-</u>	<u>289,625</u>

CAERPHILLY BOROUGH MIND**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 MARCH 2023**14. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	41,131	(18,726)	22,405
Restricted funds			
Big Lottery (My Whole Life)	155,007	(152,951)	2,056
WCVA	-	(488)	(488)
Active Monitoring WCVA	51,177	(52,471)	(1,294)
Aneurin Bevan University Health Board (Counselling)	45,000	(44,974)	26
Supporting People Project	75,656	(69,289)	6,367
My Generation	-	(4,481)	(4,481)
Millennium Stadium Trust	-	(7,500)	(7,500)
BID 4 Suicide First Aid Training	56,800	(40,115)	16,685
	<u>383,640</u>	<u>(372,269)</u>	<u>11,371</u>
TOTAL FUNDS	<u>424,771</u>	<u>(390,995)</u>	<u>33,776</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	99,183	16,693	31,015	146,891
Designated Fund	117,929	-	(2,876)	115,053
	<u>217,112</u>	<u>16,693</u>	<u>28,139</u>	<u>261,944</u>
Restricted funds				
Big Lottery (My Whole Life)	(51)	2,071	-	2,020
WCVA	-	(488)	488	-
Active Monitoring WCVA	6,896	2,903	(4,942)	4,857
Aneurin Bevan University Health Board (Counselling)	-	9,508	(5,896)	3,612
Supporting People Project	17,828	13,220	(8,864)	22,184
My Generation	4,481	(4,481)	-	-
Millennium Stadium Trust	7,500	(7,500)	-	-
Home Sustainment Trust	446	-	-	446
Mind Growth Fund	1,637	994	-	2,631
BID 4 Suicide First Aid Training	-	8,925	(8,925)	-
	<u>38,737</u>	<u>25,152</u>	<u>(28,139)</u>	<u>35,750</u>
TOTAL FUNDS	<u>255,849</u>	<u>41,845</u>	<u>-</u>	<u>297,694</u>

CAERPHILLY BOROUGH MIND**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 MARCH 2023**14. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	47,913	(31,220)	16,693
Restricted funds			
Big Lottery (My Whole Life)	310,875	(308,804)	2,071
WCVA	-	(488)	(488)
Active Monitoring WCVA	106,367	(103,464)	2,903
Aneurin Bevan University Health Board (Counselling)	90,000	(80,492)	9,508
Supporting People Project	189,945	(176,725)	13,220
My Generation	-	(4,481)	(4,481)
Millennium Stadium Trust	-	(7,500)	(7,500)
Mind Growth Fund	994	-	994
BID 4 Suicide First Aid Training	124,591	(115,666)	8,925
	<u>822,772</u>	<u>(797,620)</u>	<u>25,152</u>
TOTAL FUNDS	<u>870,685</u>	<u>(828,840)</u>	<u>41,845</u>

Funds**Restricted funds**

Restricted funds represent balances held to fund future projects where the resources have been received and are required by the donors to fund a specific project.

Transfers between funds

Transfers between funds arise where unrestricted funds have been used to fund shortfalls in restricted projects. The free reserves are available to provide funds to cashflow projects funded on a retrospective basis and are available with the approval of the trustees to fund any expenditure on projects or expenses which fall within the organisations general aims and objectives. They are accumulated in accordance with the reserve policy as stated in the Trustee Report.

During the year, the trustees decided that previously held designated unrestricted funds were no longer needed to be identified separately and so a transfer was made to release those funds back to General Reserves.

Designated funds

Designated funds represent the amounts set aside to write down the remaining net book value of fixed assets held against unrestricted funds.

Activities undertaken within each major restricted fund

The restricted funds of the charity have been applied during the year or are held for future expenditure in the following area:

Supporting People

CAERPHILLY BOROUGH MIND**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 MARCH 2023**14. MOVEMENT IN FUNDS - continued****Funds - continued**

The CCBC Supporting People Programme has the primary aim to deliver housing related support to people with low level mental health issues.

Millennium Stadium Trust

To provide information on suicide prevention, improve access to talking treatments for individuals affected by suicide and promotion on social media.

Home Sustainment Trust

This small fund is provided to enable staff to purchase needed items for individuals when setting up their first tenancy.

Mind Growth Fund

This funding is for a range of development initiatives that will enable the organisation to develop a long term plan for growing diversified funding streams making us less reliant on funding on the local Health Board whilst increasing on beneficiary reach.

WCVA

This funding had a huge impact on our organisation. It ensured core funds were secured which meant that we had the opportunity to develop alternative services to ensure the individuals contacting us were able to receive the support they needed during this challenging time. It has also given us the opportunity to develop alternative and new services for a post lockdown environment such as delivering a remote service.

Active Monitoring WCVA

In partnership with Mind Cymru and Local Minds in Wales Active Monitoring provides one to one telephone support to individuals to help address mild to moderate mental well-being issues. Each participant receives 7 weekly telephone appointments.

Big Lottery (My Whole Life)

This 3 year project offers individuals who live in Caerphilly Borough a holistic approach to their mental health. The project includes intervention with a well-being worker, counselling, activities and support to access external interventions.

Aneurin Bevan University Health Board (Counselling)

Caerphilly Borough Mind is commissioned by ABUHB to deliver counselling to individuals identified by the Primary Care Mental Health Team as being suitable for this intervention. The organisation employs 1 full time qualified counsellor and engages with placement counsellors who are students who need 100 hours practice to achieve their qualifications.

BID 4 Suicide First Aid Training

Caerphilly Borough Mind has been commissioned by Public Health Wales to deliver 22 SFA Lite and 22 SFA USI courses within Caerphilly Borough and manage the finances and delivery of further courses delivered by other providers across Gwent. All SFA Tutors liaise with our trainer who will manage the project and monitor delivery - this includes the submission of invoices to our finance department for payment. She also manages a tutor's network for support and sharing experience/advice.

CAERPHILLY BOROUGH MIND**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 MARCH 2023**15. RELATED PARTY DISCLOSURES**

The Company Secretary and Director of Operation's step daughter is employed by the charity. She was paid at rates commensurate with her position and in line with other members of staff. The appointment process was open and at arms length and the Trustees were fully informed of the relationship before the appointment.

16. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is the Board of Trustees.

17. GIFTS IN KIND**Volunteer time**

The value of volunteer time is not quantified in terms of money but the time contributed by volunteers is an invaluable resource in terms of the outstanding contribution made by them. The number of hours contributed by volunteers in the year was 1,110 (2022: 665).

18. ANALYSIS OF DESIGNATED FUNDS

Designated funds represents the amounts set aside to write down the remaining net book value of fixed assets held against unrestricted funds.

	2023	2022
	£	£
Unamortised fixed assets	115,053	116,391
Designated funds	115,053	116,391

CAERPHILLY BOROUGH MIND**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	639	2,305
Grants	439,131	386,734
	439,770	389,039
Charitable activities		
Community Recovery Programme	5,420	16,905
Other income		
Management fees	-	18,347
Other income	724	480
	724	18,827
Total incoming resources	445,914	424,771
EXPENDITURE		
Charitable activities		
Wages	298,518	256,099
Social security	21,541	17,738
Pensions	6,494	5,400
Other costs	98,821	98,755
	425,374	377,992
Support costs		
Management		
Wages	2,628	3,927
Finance		
Wages	4,468	3,182
Freehold property	1,338	1,338
	5,806	4,520
Information technology		
Computer consumables	-	778
Other		
Overheads	111	402

This page does not form part of the statutory financial statements

CAERPHILLY BOROUGH MIND**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Other		
Governance costs		
Independent examiners remuneration	2,540	2,300
Payroll & pension administration	1,386	1,076
	3,926	3,376
Total resources expended	437,845	390,995
Net income	8,069	33,776

This page does not form part of the statutory financial statements