

Company Registration Number - 04128980

The Charity Registration Number is :- 01130152

MhIST Mental Health Independent Support Team

Report and Accounts

31 March 2022

# **MhIST Mental Health Support Team**

## **Report and accounts for the 31 March 2022**

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**MhIST Mental Health Support Team**  
**Trustees Report for the year ended 31 March 2022**

Company Registration number - 04128980

The Trustees present their Report and Accounts for the year ended 31 March 2022. This is also the Directors Report required by the Companies Act 2006.

**Reference and Administration**

The charity is registered in England & Wales with the Charity Commission in England & Wales with charity number 01130152.

**Legal structure**

The charity is constituted as a company limited by guarantee, registered under the Companies Acts. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

**Trustees**

The trustees who served during the year were:

Sarah Banks  
Michael Payne (appointed 7 September 2021)  
Peter Pendlebury (retired 24 May 2022)  
Sarah Tattersall  
Alex Waddington (appointed 11 February 2022)  
Amy Wiggans (retired 24 May 2022)

The trustees are all individuals.

The trustees retire at the AGM but all are eligible for re-election.

**Objects and Activities**

The objects of the company are:

- a) The relief of those persons who have suffered or who are suffering from mental health problems and other conditions by the provision of an advocacy service and other relevant services, as determined by the Executive Committee, for these persons, their families and carers;
- b) The protection and preservation of the good health of carers and families by the provision of such services and by liaising with other statutory, voluntary and relevant health agencies.

**MhIST Mental Health Support Team**  
**Trustees Report for the year ended 31 March 2022**

**Activities and achievements**

**The main achievements and performance of the charity during the year.**

MhIST is a grassroots charity supporting vulnerable people living in the Bolton area with mental health challenges. Our purpose is to help people to support wellbeing. MhIST services are free at the point of access, inclusive, responsive and creative. We are committed to supporting service users in building their resilience and driving their personal recovery to develop self-management strategies and connect through ongoing peer support.

We are committed to creating a safe and non-judgmental space where people can receive a warm welcome and help to access the right support at the right time. We believe everyone has the right to be listened to, heard, and have a voice, and every individual is at the centre of decision-making.

Referrals increased by over 100% in the last year (which averaged 20-per week pre-Covid, to approximately 40-per week now), causing considerable capacity issues for MhIST as we were one of only a very few dedicated community-based mental health support services who operated during the pandemic.

A key issue identified was and remains that those presenting were/are too poorly to fit into primary care provision and not poorly enough (due to mental distress) to require a crisis or secondary care intervention.

During the Covid 19 pandemic the mental health of people accessing our services deteriorated significantly. So much so that we developed a method of trying to gauge the deterioration of people's mental health on a scale of 1 to 5 with 1 being slight and 5 being massive. This is based on a self-reported scale; we ask how much people think their mental health has deteriorated. The number of referrals into our service has been over 2000 during the year and during that time it has been rare for people to report a deterioration of less than 3. There have been almost no occurrences of a 1 or 2. That means that most people accessing MhIST services are reporting significantly deteriorating mental health.

As the lockdown in January 2021 was enforced our service was still able to operate Covid safe from Moorland and Hanover Houses. Hanover House was operating Covid safe to ensure that the advocacy team had an in-person base from which to operate. Hanover house was also the base where we began to restore our in person talking therapy service. As mentioned elsewhere Moorland House continued as the base for the Self-help team.

**Service User report:**

95% of service users have demonstrated reduced stress and anxiety levels, improved mental health, emotional stability and increased levels of independence;

90% of our service users report that access to Self-help Groups and the advocacy service has improved their mental health and reduced their risk of going into crisis and subsequently being hospitalised;

100% rate their experience as excellent or good;

100% would recommend the service they have used to their friends and family;

85% service users attend at least once a week to either service;

100% rated staff as very or extremely friendly;

85% are very likely to recommend MhIST to others.

**MhIST Mental Health Support Team**  
**Trustees Report for the year ended 31 March 2022**

Who do we actually help and work with

MhIST has strong links with our community. We work with health and social care providers to ensure we complement the provision accessible to people in Bolton. Given the needs of our beneficiaries, we work with:

GPs: Working with local GP Surgeries to ensure people with mental health challenges receive the proper support. Surgeries refer people to our services. Social Prescribing makes sure people have access to our project;

Greater Manchester Mental Health NHS Trust: Working with the NHS Trust to ensure people have the right service at the right time;

Bolton Council: we work with a variety of council departments, including housing, social care, benefits etc.;

Education: working with secondary schools and FE College supporting students and staff;

3rd sector providers: Liaising with 3rd sector providers helps to highlight the need, potential partnership working and avoid duplication. MhIST is represented in the GM (VCSE) Mental Health Forum;

Emergency services: Developing and maintaining a relationship with emergency services will help create a continuity plan to support our beneficiaries when necessary. We have strong links with all the emergency services across the Bolton area.

Our client group includes everyone in Bolton, whatever their age, who experiences a mental health problem, their families, friends, and carers. Notable in this year has been an increase in the number of military veterans who have begun using our service. We now estimate that 13% of people using our service qualify as ex-military or their family.

The ethnic make up of MhIST client group in comparison to Bolton as a whole is as follows:

<b>Ethnicity</b>	<b>MhIST</b>	<b>Bolton</b>
White British	85.8	79.4
Other White	<0.5	2.5
Mixed Ethnicity	2.7	1.8
Asian/Asian Indian	1	7.8
Asian/Asian Pakistani	<0.5	4.3
Other Asian	5.8	1.8
Black/African/Caribbean/Black British	3.9	1.7
Other Ethnicity	<0.5	0.7

**MhIST Mental Health Support Team**  
**Trustees Report for the year ended 31 March 2022**

Talking Therapies

MhIST provides a 'free at the point of delivery' one-to-one talking therapy service using a variety of models such as Integrative counselling, transactional analysis, psychodynamic approaches, and CBT.

Our long-standing Head of Talk Therapy, Judith, decided to step back during the latter part of 2021. Judith has moved onto new activities, and we wish her well. A new head of service, Amy, was recruited in December. During the first months of 2022, Amy, recruited just under 40 new. The service has developed and in some cases maintained placement relationships with the following education providers:

University of Bolton, University of Salford, University of Central Lancashire (UCLAN),  
Bury College, Manchester College, and Stockport college

As the year rolled on our new, post-covid in person service at Hanover House was enhanced to include more hours, in more rooms. This met the needs of people who wanted to physically meet their therapist.

Overall we provided 2064 sessions during the year. Of these 1968 were for counselling the small remainder were for CBT.

By far the most popular method of receiving talking therapy was via telephone. During the year 1480 sessions were delivered this way, 389 by video such as Zoom, Skype and MS Teams. The smallest number was 195 sessions for 'in person' work.

The distribution of gender of clients was:

Male – 28%, Female – 71%, Other – 1%

The age distribution of clients was:

Age bands	
25 or younger	14%
26 to 35	23%
36 to 45	18%
46 to 55	21%
56 to 65	15%
65 and older	10%

The postcode of clients was:

Postcode area	
BL1	23%
BL3	18%
BL2	14%
BL6	13%
BL4	13%
BL5	11%
BL7	6%
Out of Area	1%

**MhIST Mental Health Support Team**  
**Trustees Report for the year ended 31 March 2022**

The presenting issues were:

Depression/Low mood	32%
Anxiety/Stress	28%
Loss/Bereavement	17%
Relationships	6%
Family	5%
Self Esteem	4%
Sexual Abuse	3%
Domestic abuse	2%
Trauma	2%
Sexual identity	1%

Comments from some talk therapy clients during the year.

C was absolutely fantastic, I've seen a number of different counsellors over the years and C has been by far the best. She listened, empathised and tried to understand as best as she could to what I was going through without ever being patronising or dismissive which is something I've encountered a lot.

L was 100% professional at all times. I have had counselling before, but they came across that they were both not listening and interested in my problems. L was completely opposite. I cannot thank her enough for the help she has given me. L is a credit to MHIST. If L ever left MHIST, R was incredible and very attentive to what I was saying and able to guide me in thinking about things in a deeper way so that I can get more out of my life. I wish I was able to have more time with her, but ultimately I am very glad I was able to get counselling and especially with G provided a safe, secure environment. I felt valued and respected every session. I definitely feel better for the time spent in counselling sessions.

#### Self Help Groups

Self-help groups continued to flourish both in person and on WhatsApp. The move to Moorland House has been a great success and the team are working there as if nothing had changed.

The number of referrals into the self-help service escalated significantly as did the source of those referrals.

During 2021 the number of referrals to self-help increased to 265

The distribution of gender of clients was:

Male – 32%, Female – 64%, Other - ,0.5%, Not stated – 3.6%

The age distribution of clients was:

<b>Age bands</b>	
25 or younger	6%
26 to 35	18%
36 to 45	22%
46 to 55	22%
56 to 65	20%
65 and older	12%

**MhIST Mental Health Support Team**  
**Trustees Report for the year ended 31 March 2022**

The postcode of clients was:

Postcode area	
BL1	20%
BL2	15%
BL3	18%
BL4	11%
BL5	14%
BL6	6%
Other	13%
None given	4%

The groups running have been:

- Anxiety, depression and self-esteem
- Anxiety, depression and well-being
- Art for wellbeing
- Autism
- Craft and social
- Depression recovery
- Directions for men
- Farnworth wellbeing support
- Saturday social
- Mindfulness meditation
- Welcome to the digital world
- Westhoughton wellbeing support

Children, Young People and Family services

**Small Steps**

This new group began shortly before the end of 2021. It's target audience is for people suffering with their mental health, who is a parent or carer of a child age 0 – 2 years old, pregnant and concerned about your mental well-being, feeling lonely and anxious

This peer-to-peer support group will explore the challenges that looking after a baby can cause in our mental health, parenthood can be a very anxious and lonely place, but it doesn't have to be. The group aims to help build friendships, feel engaged with adults and to help with better care of your mental health and your baby. This group is where carers can discuss their mental wellbeing in a safe and secure setting. A setting where personal experiences and lived challenges can be shared without judgement.

This group is predominately for adults, but we are aware what looking after a baby means no time alone. Therefore children are welcome.



**MhIST Mental Health Support Team**  
**Trustees Report for the year ended 31 March 2022**

COPe

The COPe project was piloted during late 2019 and early 2020. The project has given the young people taking part the techniques and tools to become more emotionally resilient whilst also introducing them to some of the concepts of positive psychology. The main topics that were covered were Mental Health, Stigma, Happiness, Wellbeing, Resilience, Hope and Mindfulness. Structured discussion gave the young people the chance to talk about how they can help themselves and others. Overall, it was participative, fun and educational. The project was designed as a framework so that participants could be encouraged to actively direct and steer the project.

The project has worked with 4 secondary schools in Bolton. The year groups involved were years 8, 9 and 10. The project aims to work with 500 young people. At this stage there are several months left to run.

The outcome of the project so far has resulted in an improvement in the overall well-being of the young people participating, as measured by the PERMA Profiler. This includes a relatively large reduction in levels of loneliness. It also includes an improvement in their experience of positive emotions and in their positive relationships. This has been accompanied by a very large improvement in the sense of meaning they have in their lives. These young people have also seen improvements in their physical health.

Advocacy Service

MhISTs advocacy service provides both statutory and community support to people in Bolton. During the year, community referrals were received in addition to Litigation Friend and Rule 1.2 representative cases. These clients generate huge numbers of issues. As in previous years the most common issues remain benefits, debt, and access to services. MhIST also provides a statutory advocacy service to local private hospitals.

The distribution of gender of clients was:

Male – 56%, Female – 44%

The age distribution of clients was:

Age bands	
25 or younger	11%
26 to 35	14%
36 to 45	14%
46 to 55	26%
56 to 65	27%
65 and older	8%

The postcode of clients was:

Postcode area	
BL1	28%
BL2	23%
BL3	16%
BL4	11%
BL5	6%
BL6	10%
Other	5%

**MhIST Mental Health Support Team**  
**Trustees Report for the year ended 31 March 2022**

The presenting issues were:

Presenting Issue	
Benefits	56%
Housing	6%
Finance (inc debt)	5%
Mental Health act	10%
Access to services	6%
Other	16%

The breakdown of case outcome is as follows:

Resolved with advocacy	70%
Resolved without advocacy	9%
Not resolved	1%
Client withdrew	20%

Unfortunately, as in previous years, the service remains overwhelmed

Comments from some advocacy clients during the year.

Re advocacy support

'I didn't feel as alone as I had been and when I had to attend the meeting. I felt I had 'back up' with someone who understood my terror and fear.'

'Mrs J could have attended the meeting with the housing officer herself. She would have been rejected over the family debts and without the MhIST Advocate, would not have been able to explain the situation and challenge the decision.'

Parent's view

My daughter has been completely misunderstood by primary care service. MhIST has given her hope, listening to her, being there for her, bringing her back to life. She was harming herself; MhIST never abandoned her. We are so grateful; please accept our gratitude, from our heart.

Thank you

I was feeling very low not wanting to involve my G.P. as I felt that if it was entered on my medical records, it would affect my finding suitable employment. I'd been alone at Christmas like many others and hadn't seen anyone over the Christmas period. Just hearing a caring and understanding voice at the other end of the telephone really made me feel that I wasn't on my own so much, I was feeling much more encouraged and stronger within myself.

**Fundraising activities during the year.**

We would like to thank all the people who have raised funds for us especially through 'JustGiving', 'Give as you live' and all of the other platforms that our supports use. You are all fantastic and it is great to have your support, thank you.

The charity relies on grant aid from the donors identified in the accounts, whose support is valued.

**MhIST Mental Health Support Team**  
**Trustees Report for the year ended 31 March 2022**

**Business development**

Sadly, largely due to Covid things have not worked out as we had expected. We will review the plan and restart if necessary given that the background situation has significantly altered.

Developing MhIST as a sustainable organisation

We want to ensure that what we do now and, in the future, meets the needs of people who experience mental health problems. It is important that what we do is regarded as being of high quality and value for money by those using and funding our services.

Developing new services to support people who experience mental health problems

MhIST has supported the people of Bolton since 1992. During this time a range of services have been developed to meet their needs. Using this extensive prior experience, a range of new developments will be introduced to further enhance our offering. These fall into three categories: new therapies, new services and new user groups.

Developing the profile of MhIST in Bolton and the wider GM area

We want to increase public awareness of poor mental health so that more people understand what mental health problems are and what MhIST does. It is important that people can recognise, support and appropriately signpost people who experience mental health problems to the services they need and that MhIST are recognised as the experts in community focussed mental health.

**Benefit to Society**

MhIST continues to provide the services and activities which are demanded by the people who use MhIST.

During the year we have continued to canvas opinion and conduct surveys among the various user groups. In the main people want us to continue doing what we are doing. They get a lot from it, the stability and consistency seems to help improve their mental health.

**Financial Review**

Reserves

The board of directors has reviewed MhIST's need for reserves in line with the guidance issued by the Charity Commission.

The Company aims to have six to nine months running costs calculated and reviewed annually. In 2020 this would amount to between £167,970 and £251,850.

**MhIST Mental Health Support Team**  
**Trustees Report for the year ended 31 March 2022**

**Going Concern**

The charity has seen some of its funding come to an end and staff are applying to a number of agencies for additional funding.

**Risks**

Risks are identified and assessed at operational and corporate level against the agreed strategic aims and objectives. The board of Trustees review key changes in risks.

**Statement of the Directors' and Trustees' Responsibilities**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

**MhIST Mental Health Support Team**  
**Trustees Report for the year ended 31 March 2022**

**Method of preparation of accounts - Small company provisions**

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

This report was approved by the board of trustees on 7 December 2022

Sarah Tattersall  
Director and Trustee

## **MhIST Mental Health Support Team**

### **Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2022**

I report to the charity trustees on my examination of the accounts for the year ended for the year ended 31 March 2022

#### **Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report**

As described in the directors report, you the charities trustees , who are also the Directors of the company for the purposes of company law, are sresponsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to small entities, and for being satisfied that the financial statements give a true and fair view.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under section 145 of the Act,
- b) follow the applicable procedures in the Directions given by the Charity Commissioners under section 145(5)(b) of the Act

#### **Basis of Independent Examiner's Statement and scope of work undertaken**

Since the charity's income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

#### **Independent Examiner's Statement, Report and Opinion**

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:

accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006 and section 130 of the Charities Act 2011

the accounting records do not accord with those records

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 other than any requirement that the accounts give a rue and fair view which is not a matter considered as part of an independent examination

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (the SORP)

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

David Procter - Independent Exanminer  
Member of the Chartered Association of Certified Accountants  
18 Redhill Grove, Chorley, PR6 8TU

This report was signed on 7 December 2022

## MhIST Mental Health Support Team

### Statement of Financial Activities for the year ended 31 March 2022

	Note	Current Year  Unrestricted Funds 2022 £	Current Year  Restricted Funds 2022 £	Current Year  Total Funds 2022 £	Prior Year  Total Funds 2021 £
<b>Income from:</b>					
Donations	10	6,573	-	6,573	9,251
Charitable activities	11	144,500	179,728	324,228	418,461
Trading activities	12	4,260	-	4,260	42,187
Investment income	13	3	-	3	6
Other income	14	-	735	735	9,862
Total income		<u>155,336</u>	<u>180,463</u>	<u>335,799</u>	<u>479,767</u>
<b>Expenditure on:</b>					
Raising Funds	16	29,108	-	29,108	79,995
Charitable activities	15	105,170	223,187	328,357	359,585
Total expenditure		<u>134,278</u>	<u>223,187</u>	<u>357,465</u>	<u>439,580</u>
Net expenditure for the year		21,058	(42,724)	(21,666)	40,187
Transfer between funds		(40,000)	40,000	-	-
Total Funds Brought Forward		31,998	15,084	47,082	6,895
Total Funds Carried Forward		<u>13,056</u>	<u>12,360</u>	<u>25,416</u>	<u>47,082</u>

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations.

The notes attached on pages 13 to 19 form an integral part of these accounts

## MhIST Mental Health Support Team

### Statement of Financial Activities for the year ended 31 March 2021

		Prior Year	Prior Year	Prior Year
		Unrestricted	Restricted	Total
		Funds	Funds	Funds
		2021	2021	2021
		£	£	£
<b>Income from:</b>				
Donations	10	9,251		9,251
Charitable activities	11	133,555	284,906	418,461
Trading activities	12	42,187	-	42,187
Investment income	13	6	-	6
Other income	14	9,862	-	9,862
Total income		<u>194,861</u>	<u>284,906</u>	<u>479,767</u>
<b>Expenditure on:</b>				
Raising Funds	16	79,995	-	79,995
Charitable activities	15	79,796	279,789	359,585
Total expenditure		<u>159,791</u>	<u>279,789</u>	<u>439,580</u>
Net expenditure for the year		35,070	5,117	40,187
Total Funds Brought Forward		(3,072)	9,067	6,895
Total Funds Carried Forward		<u>31,998</u>	<u>14,184</u>	<u>47,082</u>

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations.

The notes attached on pages 13 to 19 form an integral part of these accounts



**MhIST Mental Health Support Team**  
**Balance Sheet as at 31 March 2022**

	Note	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Investments held as fixed assets	6		1		1
<b>Current Assets</b>					
Debtors		24,198		19,356	
Cash at bank and in hand		55,866		132,735	
<b>Total Current Assets</b>		<u>80,064</u>		<u>152,091</u>	
<b>Creditors</b>					
Amounts falling due within one year	8	<u>49,033</u>		<u>90,974</u>	
<b>Net current assets</b>			31,031		61,117
<b>Creditors</b>					
Amounts falling due after one year	9		(5,616)		(14,036)
<b>Total Net assets</b>		<u>25,416</u>		<u>47,082</u>	
<b>Restricted funds</b>					
Restricted revenue funds			12,360		15,084
<b>Unrestricted funds</b>					
Unrestricted revenue funds			13,056		31,998
<b>Total Funds</b>		<u>25,416</u>		<u>47,082</u>	

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 9.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

The notes attached on pages 13 to 19 form an integral part of these accounts

Sarah Tattersall - Trustee  
Approved by the board of Trustees on 7 December 2022

**1 Accounting Policies**

**Basis of preparation and accounting convention**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, and FRS102 SORP (Statement of Recommended Accounting Practice for Accounting and reporting by Charities) 2015, (The SORP), and in accordance with all applicable law in England and Wales

**Public Benefit Entity**

In the opinion of the trustees the charity is a public benefit entity.

**Income recognition**

Income is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

**Donated Goods**

The charity operates two charity shops in the centre of Bolton. The goods donated are not valued when they are received and are only recognised in the accounts when sold.

**Recognition of liabilities and expenditure**

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

**Volunteers**

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

**Pensions - defined contribution schemes**

The charity operates a defined contribution pension scheme. Contributions are charged to the income and expenditure account as they become payable in accordance with the rules of the scheme.

**MhIST Mental Health Support Team**  
**Notes to the accounts for the year ended 31 March 2022**

**2 Liability to Taxation**

The charity is exempt from corporation tax on its income to the extent that such income is applied to the specific charitable objects of the charity.

**3 Winding up or dissolution of the charity**

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

<b>4 Staff costs and emoluments</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Salary costs		
Gross Salaries excluding trustees and key management personnel	217,861	226,334
Employer's National Insurance for all staff	7,178	7,849
Employer's operating costs of defined contribution pension schemes	3,241	3,452
Total salaries, wages and related costs	<u>228,280</u>	<u>237,635</u>
Numbers of employees		
Engaged on charitable activities	20	23
Engaged on fundraising activities	0	3
Average number of employees	<u>20</u>	<u>26</u>

The charity operates a defined contribution pension scheme, the costs of which are shown above.

**5 Remuneration and payments to Trustees and persons connected with them**

No trustees or persons connected with them received any remuneration from the charity or any related entity.

**6 Investments held as fixed assets**

	<b>Investments in subsidiaries</b>	
	<b>£</b>	<b>£</b>
Carrying Value of investments		
At start and end of the year	<u>1</u>	<u>1</u>

The charity has established a subsidiary to promote sales in accordance with the charity objects.

The subsidiary's transactions in the year were insignificant and group consolidated accounts have not been prepared.

**MhIST Mental Health Support Team**  
**Notes to the accounts for the year ended 31 March 2022**

**7 Debtors**

Trade debtors	<u>24,198</u>	<u>19,356</u>
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**8 Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Loan payable by instalments	8,420	8,420
Expense invoices due and payable	9,537	-
Accruals	400	800
Deferred income	30,676	81,754
	<u>49,033</u>	<u>90,974</u>

**9 Creditors: amounts falling due after one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Loans payable by instalments	<u>5,616</u>	<u>14,036</u>
Loans payable by instalments		
Instalments due within 12 months	8,420	8,420
Instalments due between 1 and 2 years	5,616	8,420
Instalments due between 2 and 5 years	-	5,616
Total loan due	<u>14,036</u>	<u>22,456</u>

The charity took out a loan from Access to Growth Ltd in order to provide funds to help develop the charity's primary purpose trading. The loan is being repaid in instalments over 5 years.

**MhIST Mental Health Support Team**  
**Notes to the accounts for the year ended 31 March 2022**

**Analysis of income and expenditure for the year ended 31 March 2022**

**10 Donations**

	Current Year Unrestricted Funds 2022 £	Current Year Restricted Funds 2022 £	Current Year Total Funds 2022 £	Prior Year Total Funds 2021 £
<b>Donations and Gifts from individuals</b>				
Small donations	6,573		6,573	9,251
Total Donations and Gifts from individuals	<u>6,573</u>	<u>-</u>	<u>6,573</u>	<u>9,251</u>

**11 Revenue grants from Government and public bodies**

NHS	64,057		64,057	47,077
Bolton MB Council	22,000		22,000	22,000
Ministry of Justice			-	35,856
Litigation Friends	2,426		2,426	3,324
Total public sector	<u>88,483</u>	<u>-</u>	<u>88,483</u>	<u>108,257</u>

**Revenue grants and donations from non-public bodies**

Lloyds Bank Foundation	-	5,545	5,545	1,376
Access Reach Fund	-		-	43,643
National Lottery	-	108,232	108,232	128,041
Mind	-	34,003	34,003	15,650
GMCVO	-		-	20,000
Disability Action	-		-	18,831
Bolton CVS	-	13,353	13,353	1,200
WEA	-	(3,747)	(3,747)	4,877
Power to Change	-	12,078	12,078	6,383
CAFbank	-		-	8,999
Other small grants	-	10,264	10,264	-
Total Revenue grants and donations from non-public bodies	<u>-</u>	<u>179,728</u>	<u>179,728</u>	<u>249,000</u>

**Income from charitable activities - trading**

Primary purpose and ancillary trading

Sale of goods and services in accordance with the charity's objects	56,017	-	56,017	61,204
Income from charitable activities - trading	<u>56,017</u>	<u>-</u>	<u>56,017</u>	<u>61,204</u>
Total Charitable Income	<u>144,500</u>	<u>179,728</u>	<u>324,228</u>	<u>418,461</u>

**MhIST Mental Health Support Team**  
**Notes to the accounts for the year ended 31 March 2022**

**Analysis of income and expenditure for the year ended 31 March 2022**

**12 Income from other non charitable trading activities**

Income from the sale of donated goods	810		810	3,485
Other Income	3,450		3,450	38,702
Total other activities	<u>4,260</u>	<u>-</u>	<u>4,260</u>	<u>42,187</u>

**13 Investment income**

	Current Year	Current Year	Current Year	Prior Year
	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Bank interest receivable	3		3	6
Total investment income	<u>3</u>	<u>-</u>	<u>3</u>	<u>6</u>

**14 Other income**

	Current Year	Current Year	Current Year	Prior Year
	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Sundry income				2,532
Furlough		735		7,330
Total other income	<u>-</u>	<u>735</u>	<u>-</u>	<u>9,862</u>

**MhIST Mental Health Support Team**  
**Notes to the accounts for the year ended 31 March 2022**

**Analysis of income and expenditure for the year ended 31 March 2022**

**15 Expenditure on charitable activities**

	Current Year	Current Year	Current Year	Prior Year
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2022	2022	2022	2021
	£	£	£	£
<b>Employee costs</b>				
Gross wages and salaries	60,971	156,890	217,861	206,516
Employers NI	1,522	5,656	7,178	7,622
Defined contribution pension costs	1,100	2,141	3,241	3,186
Recruitment costs			-	-
Staff training and welfare	132	971	1,103	1,227
Staff travel and subsistence	500	1,813	2,313	1,321
<b>Volunteer costs</b>				
Volunteer expenses	1,866	819	2,685	2,652
<b>Premises</b>				
Rent payable	10,337	16,446	26,783	29,536
Heat, light and power	2,530	5,644	8,174	9,036
Cleaning and waste	200	134	334	605
Repairs, renewals and maintenance	213	1,138	1,351	1,546
Room Hire		2,160	2,160	-
<b>Administration</b>				
Telephone and internet	6,223	6,109	12,332	12,372
Postage	175	437	612	451
Stationery and printing	700	1,783	2,483	1,199
Health and safety costs	175	280	455	2,909
Advertising and marketing	984	465	1,449	600
Insurance	3,656	3,404	7,060	1,440
Sundry expenses	1,088	851	1,939	7,563
Equipment	2,779	2,549	5,328	42,244
Network support	2,983	1,839	4,822	4,936
Consultancy fees	2,432	11,658	14,090	20,582
Translation fees			-	-
Other legal and professional			-	-
Move Forward Bolton		-	-	-
<b>Financial charges</b>				
Bank charges	96	-	96	69
Loan interest	2,640	-	2,640	1,320
<b>Total expenditure on charitable activities</b>	<b>103,302</b>	<b>223,187</b>	<b>326,489</b>	<b>358,932</b>

**MhIST Mental Health Support Team**  
**Notes to the accounts for the year ended 31 March 2022**

**Analysis of income and expenditure for the year ended 31 March 2022**

**Other expenditure - Governance cost**

	Current Year	Current Year	Current Year	Prior Year
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2022	2022	2022	2021
	£	£	£	£
Independent Examiners Fees	800	-	800	-
AGM Costs	1,055	-	1,055	600
Board meeting costs	13	-	13	53
Total Governance costs	<u>1,868</u>	<u>-</u>	<u>1,868</u>	<u>653</u>

**Charitable expenditure**

Charitable expenditure	103,302	223,187	326,489	358,932
Governance costs	1,868	-	1,868	653
	<u>105,170</u>	<u>223,187</u>	<u>328,357</u>	<u>359,585</u>

**16 Expenditure on raising funds**

	Current Year	Current Year	Current Year	Prior Year
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2022	2022	2022	2021
	£	£	£	£
Fundraising costs				
Charity shop selling donated goods	-	-	-	21,542
Shop wages and salaries	-	-	-	19,818
Shop Employers NI	-	-	-	227
Shop pension	-	-	-	266
Property repair	-	-	-	-
Trading costs	-	-	-	-
Fundraising Consultancy	29,108	-	29,108	38,142
Total fundraising costs	<u>29,108</u>	<u>-</u>	<u>29,108</u>	<u>79,995</u>