

Company Registration Number - 04128980

The Charity Registration Number is :- 01130152

MhIST Mental Health Independent Support Team

Report and Accounts

31 March 2024

MhIST Mental Health Support Team

Report and accounts for the 31 March 2024

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MhIST Mental Health Support Team
Trustees Report for the year ended 31 March 2024

Company Registration number - 04128980

The Trustees present their Report and Accounts for the year ended 31 March 2024. 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
Sarah Tattersall
Alex Waddington
David Thomas
Philip Grierson (appointed 4 September 2023)

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 2024

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.

Overall referrals remain at a similar level to that in previous years.

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. We have also begun to notice that significant reasons for attendance and deteriorating mental health is loneliness and isolation.

The complexity [multiple co-occurring difficulties] and acuity [the difficulty or severity of the problem] of the mental health of people that use MhIST both remain high. Therefore we can say that most people accessing MhIST services are reporting significantly deteriorating mental health.

MhIST has been based at Moorland House since the autumn of 2020. We now deliver all our main services from Moorland house. We are colocated with Achieve the GMMH drug and alcohol service.

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 and the GP federation 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.;
- DWP: we have a strong link with local JCPs and work closely with them to ensure that their clients experiencing poor mental health are supported appropriately in the community;
- 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. We now estimate that 11% of people using our service qualify as ex-military or their family.

MhIST Mental Health Support Team
Trustees Report for the year ended 31 March 2024

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

Ethnicity	MhIST	Bolton
White British	71	79.4
Other White	21	2.5
Mixed Ethnicity	2	1.8
Asian/Asian Indian	2	7.8
Asian/Asian Pakistani	1	4.3
Other Asian	2	1.8
Black/African/Caribbean/Black British	2.5	1.7
Other Ethnicity	0.5	0.7

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.

Amy, our head of talk therapy, has kept up a fast pace recruiting new placement students as well as keeping a trusted band of well qualified volunteers engaged and happy. Recruitment is always just around the corner and keeping a team of around 60 is lots of work.

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

The MhIST talk therapy service is now consistently providing in person, on the telephone and video consultations.

During this year we worked with 652 clients.

The distribution of gender of clients was:

	This year	Last year	Year before last
Female	69%	63%	71%
Male	30%	36%	28%
Other	1%	1%	1%

This shows that the female to male balance of service users is starting to fall back into the pre-pandemic percentage.

The age distribution of clients was:

Age bands	This year	Last year	Year before last
25 or younger	10%	10%	14%
26 to 35	20%	26%	23%
36 to 45	24%	23%	18%
46 to 55	22%	22%	21%
56 to 65	17%	13%	15%
65 and older	7%	6%	10%

MhIST Mental Health Support Team
Trustees Report for the year ended 31 March 2024

The postcode of clients was:

Postcode area	This year	Last year	Year before last
BL1	21%	19%	23%
BL2	14%	16%	14%
BL3	27%	21%	18%
BL4	11%	11%	13%
BL5	8%	9%	11%
BL6	12%	15%	13%
BL7	2%	4%	6%
Out of Area	5%	4%	1%

The presenting issues were:

Presenting Issue	This year	Last year	Year before last
Anger	1%	1%	0%
Anxiety/Stress	28%	18%	28%
Depression/Low mood	28%	18%	32%
Domestic abuse	2%	3%	2%
Family	8%	11%	5%
Loss/Bereavement	14%	23%	17%
PTSD	0%	1%	0%
Relationships	10%	8%	6%
Self Esteem	6%	8%	4%
Sexual Abuse	1%	0%	3%
Sexual identity	0%	0%	1%
Trauma	0%	1%	2%
Work related	2%	3%	0%

Self Help Groups

Self-help groups continued to flourish both in person and on WhatsApp.

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

During the year the number of referrals to self-help increased to 438

The distribution of gender of clients was:

	This year	Last year	Year before last
Female	59%	51%	64%
Male	40%	45%	32%
Other	0%	0%	0.5%
Not stated	2%	4%	3.6%

MhIST Mental Health Support Team
Trustees Report for the year ended 31 March 2024

The age distribution of clients was:

Age bands	This year	Last year	Year before last
25 or younger	7%	12%	6%
26 to 35	19%	18%	18%
36 to 45	23%	21%	22%
46 to 55	21%	21%	22%
56 to 65	20%	16%	20%
65 and older	8%	7%	12%
Not known	3%	6%	0%

The postcode of clients was:

Postcode area	This year	Last year	Year before last
BL1	22%	18%	20%
BL2	11%	17%	15%
BL3	22%	23%	18%
BL4	13%	15%	11%
BL5	11%	9%	14%
BL6	9%	7%	6%
BL7	3%	3%	0%
Other	8%	9%	13%
None given	0%	0%	4%

The groups running have been:

- Anxiety, depression and self-esteem
- Anxiety, depression and well-being
- Art for wellbeing
- Autism
- Craft and social
- Social Chat and Wellbeing
- Directions for men
- Farnworth wellbeing support
- Mindfulness meditation
- Music for Everyone
- Keeping Grounded
- Saturday social
- Welcome to the digital world
- Westhoughton wellbeing support

MhIST Mental Health Support Team
Trustees Report for the year ended 31 March 2024

Children, Young People and Family services

Small Steps

Small Steps has been running for over two years. Its target audience is 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.

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.

MhIST also provides an advocacy service to the 'Living Well' service in conjunction with BAND/Family action and GMMH.

The distribution of gender of clients was:

	This year	Last year	Year before last
Female	54%	54%	44%
Male	46%	46%	56%

The age distribution of clients was:

Age bands	This year	Last year	Year before last
25 or	5%	8%	11%
26 to 35	21%	12%	14%
36 to 45	17%	14%	14%
46 to 55	19%	23%	26%
56 to 65	23%	30%	27%
65 and	4%	10%	8%
Not known	10%	4%	0%

MhIST Mental Health Support Team
Trustees Report for the year ended 31 March 2024

The postcode of clients was:

Postcode area	This year	Last year	Year before last
BL1	21%	24%	28%
BL2	16%	19%	23%
BL3	28%	19%	16%
BL4	13%	9%	11%
BL5	7%	8%	6%
BL6	6%	10%	10%
BL7	3%	4%	0%
Out of area	2%	1%	6%
Not known	5%	5%	0%

The presenting issues were:

Presenting Issue	This year	Last year	Year before last
Benefits	67%	69%	56%
Housing	10%	6%	6%
Finance	9%	3%	5%
Mental	2%	4%	10%
Access to	4%	5%	6%
Other	8%	11%	16%

The breakdown of case outcome is as follows:

	This year	Last year	Year before last
Resolved with advocacy	57%	50%	70%
Resolved without advocacy	3%	14%	9%
Not resolved	2%	1%	1%
Client withdrew	27%	22%	20%
Unknown	7%	4%	0%
Referred or Signposted	4%	10%	0%

Unfortunately, as in previous years, the service remains overwhelmed

MhIST Mental Health Support Team
Trustees Report for the year ended 31 March 2024

Listening Lounge

In partnership with BAND/Family Action and GMMH [Greater Manchester Mental Health NHS Mental Health Foundation Trust], MhIST has been commissioned by GMICB [Greater Manchester Integrated Care Board] to deliver the listening lounge offer in Bolton. The service began on the 2nd August 2023 and has gone from strength to strength.

The service is open every day from 15:00 to 22:00 for people that are experiencing their own self defined crisis. People can arrive in person without an appointment between 16:00 and 19:00 and outside of these times an appointment is needed.

In addition to the afternoon and evening work we are also providing an advocacy service in linked to our main service. We have also introduced a new element of the service which is what we call a 'warm navigator'. The navigator replaces signposting. We have realised that signposting does not work well for people in crisis. A better and more effective solution is to provide a navigator who can go with clients to whatever appointments or services are best able to help.

The purpose of the service is to divert demand from A&E. It is effective in this aim.

Mental Health Urgent Triage [MHUT]

TOG [Thameside, Oldham and Glossop] MIND and MhIST jointly deliver the MHUT service in collaboration with NWAS [North West Ambulance Service]. The service is based at the NWAS centre in Manchester

The idea of this service is that people who need a mental health response after having rung 999 and they do not need an ambulance.

Once the NWAS call handlers have established that it's not a physical problem they will pass the call to mental health nurses from either Pennine care or GMMH who will conduct a clinical risk assessment over the phone. Depending upon the clinical risk assessment those calls will then be passed to the navigators for distribution across Greater Manchester. It is important that navigators know about services in each of the 10 GM districts which they can learn.

The objective of the role is to try and stop the revolving door. It is not just about sign posting it's much more about doing a warm handover to services.

GMP will also be involved as part of the mental health nurse provision going out to see people in those cases where it is necessary.

The service is a 24 hour a day service running every day of the year. The offer provides for all ages including children and young people, essentially anybody who rings 999.

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.

The trusts and foundation that have supported MhIST this year are as follows and we give our grateful thanks for their support:

Lloyds Bank Foundation
Warburtons
The Pilgrim Trust

MhIST Mental Health Support Team Trustees Report for the year ended 31 March 2024

Benefit to Society

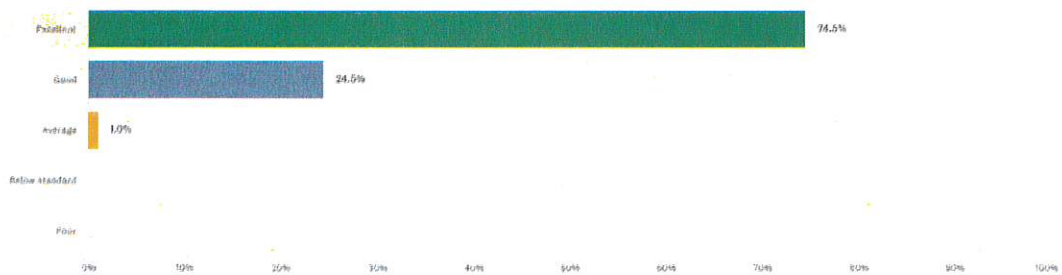
MhIST continues to provide the services and activities which are demanded by the people who use MhIST.

During the year we have continued to canvas opinion and conduct surveys among the various user groups.

The survey which was completed by an independent third party in January 2024 reveals the following:

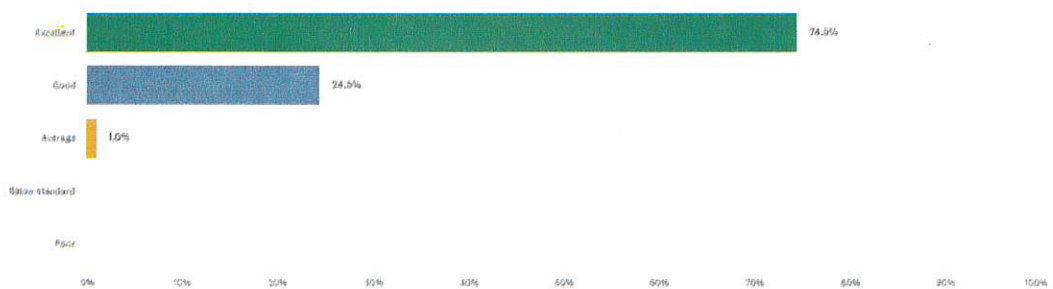
How would you rate MhIST services overall?

Answers: 102 Skipped: 1



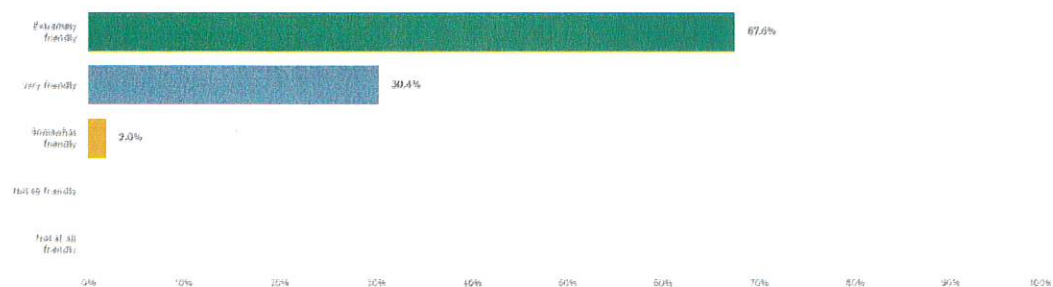
How would you rate MhIST services overall?

Answers: 102 Skipped: 1



What is your experience of MhIST staff?

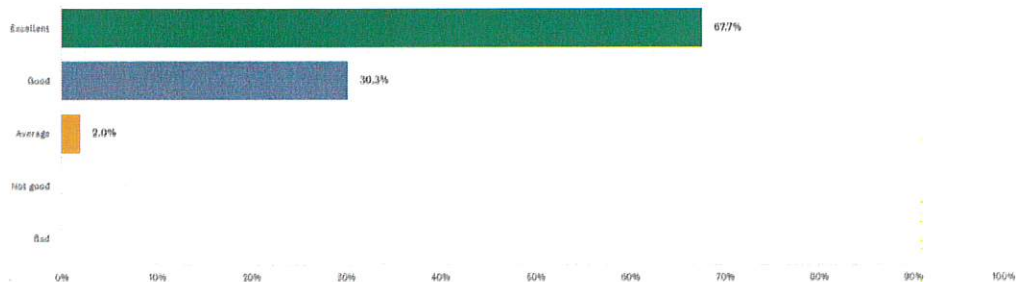
Answers: 102 Skipped: 1



MhIST Mental Health Support Team Trustees Report for the year ended 31 March 2024

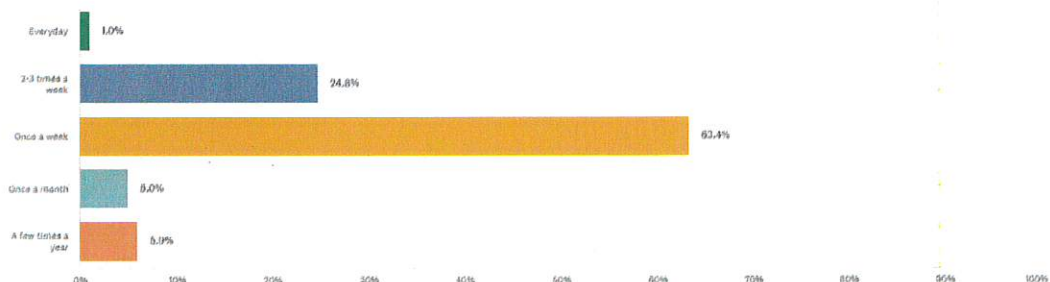
How would you rate your experience of attending different activities at MhIST?

Answered: 99 Skipped: 4



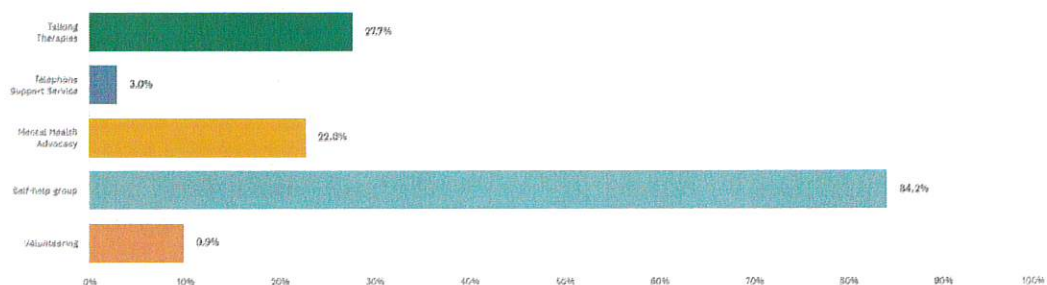
How often do you visit MhIST?

Answered: 101 Skipped: 2



Which services do you currently access or have previously accessed at MhIST?(Please tick all that apply)

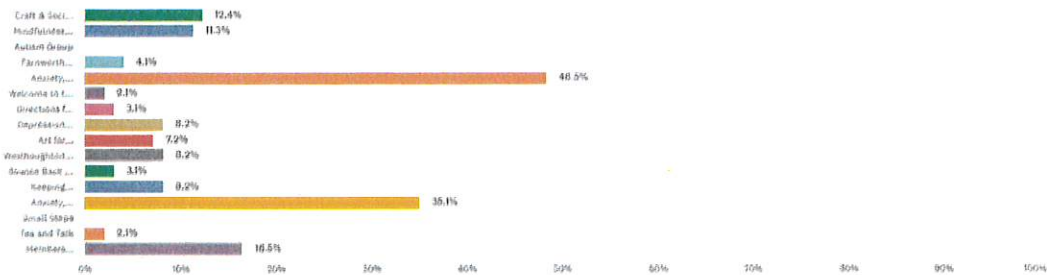
Answered: 101 Skipped: 2



MhIST Mental Health Support Team
Trustees Report for the year ended 31 March 2024

Which Support Groups & Activities do you currently attend or have previously attended at MhIST?(Please tick all that apply)

Assessed: 47 Skipped: 0



Please tell us about MhIST has helped or improved your life:

Assessed: 22 Skipped: 24

“I feel like I belong at MhIST.”

Please tell us about MhIST has helped or improved your life:

Assessed: 19 Skipped: 26

“Mhist has been a lifesaver for me. They were there for me at my lowest point and are still there for me now. Most other services are time limited. The staff are amazing and genuinely care. I cannot recommend them highly enough.”

MhIST Mental Health Support Team
Trustees Report for the year ended 31 March 2024

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 2024 this would amount to between £220,000 and £340,000

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.

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 18 Deember 2024

Philip Grierson
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 2024

I report to the charity trustees on my examination of the accounts for the year ended for the year ended 31 March 2024

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

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

This report was signed on 18 December 2024

MhIST Mental Health Support Team

Statement of Financial Activities for the year ended 31 March 2024

	Note	Current Year Unrestricted Funds 2024 £	Current Year Restricted Funds 2024 £	Current Year Total Funds 2024 £	Prior Year Total Funds 2023 £
Income from:					
Donations	10	8,783	-	8,783	3,264
Charitable activities	11	306,713	131,336	438,049	301,869
Trading activities	12	18,220	-	18,220	23,404
Investment income	13	464	-	464	171
Other income	14	13,650	-	13,650	37,759
Total income		<u>347,830</u>	<u>131,336</u>	<u>479,166</u>	<u>366,467</u>
Expenditure on:					
Raising Funds	16	33,600	-	33,600	29,726
Charitable activities	15	309,657	109,647	419,304	340,651
Total expenditure		<u>343,257</u>	<u>109,647</u>	<u>452,904</u>	<u>370,377</u>
Net expenditure for the year		4,573	21,689	26,262	(3,910)
Transfer between funds		-	-	-	-
Total Funds Brought Forward		5,509	15,997	21,506	25,416
Total Funds Carried Forward		<u>10,082</u>	<u>37,686</u>	<u>47,768</u>	<u>21,506</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 17 to 24 form an integral part of these accounts

MhIST Mental Health Support Team**Statement of Financial Activities for the year ended 31 March 2024****Analysis of Statement of Financial Activities for the Prior Year**

		Prior Year	Prior Year	Prior Year
		Unrestricted	Restricted	Total
		Funds	Funds	Funds
		2023	2023	2023
		£	£	£
Income from:				
Donations	10	3,264	-	3,264
Charitable activities	11	173,247	128,622	301,869
Trading activities	12	23,404	-	23,404
Investment income	13	171	-	171
Other income	14	20,298	17,461	37,759
Total income		<u>220,384</u>	<u>146,083</u>	<u>366,467</u>
Expenditure on:				
Raising Funds	16	29,726	-	29,726
Charitable activities	15	198,205	142,446	340,651
Total expenditure		<u>227,931</u>	<u>142,446</u>	<u>370,377</u>
Net expenditure for the year		(7,547)	3,637	(3,910)
Transfer between funds		-	-	-
Total Funds Brought Forward		13,056	12,360	25,416
Total Funds Carried Forward		<u>5,509</u>	<u>15,997</u>	<u>21,506</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 17 to 24 form an integral part of these accounts

MhIST Mental Health Support Team
Balance Sheet as at 31 March 2024

	Note	2024 £	£	2023 £	£
Fixed assets					
Investments held as fixed assets	6		1		1
Current Assets					
Debtors	7	11,739		28,409	
Cash at bank and in hand		90,991		31,275	
Total Current Assets		<u>102,730</u>		<u>59,684</u>	
Creditors					
Amounts falling due within one year	8	<u>54,964</u>		<u>38,179</u>	
Net current assets			47,766		21,505
Creditors					
Amounts falling due after one year	9		-		-
Total Net assets			<u>47,767</u>		<u>21,506</u>
Restricted funds					
Restricted revenue funds			37,686		15,997
Unrestricted funds					
Unrestricted revenue funds			10,082		5,509
Total Funds			<u>47,768</u>		<u>21,506</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

Philip Grierson - Trustee

Approved by the board of Trustees on 18 December 2024



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 2024

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.

4 Staff costs and emoluments

	2024 £	2023 £
Salary costs		
Gross Salaries excluding trustees and key management personnel	263,040	206,471
Employer's National Insurance for all staff	12,115	6,046
Employer's operating costs of defined contribution pension schemes	3,820	3,158
Total salaries, wages and related costs	<u>278,975</u>	<u>215,675</u>
Numbers of employees		
Engaged on charitable activities	20	20
Engaged on fundraising activities	0	0
Average number of employees	<u>20</u>	<u>20</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

	Investments in subsidiaries £	£
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 2024

7 Debtors	2024	2023
	£	£
Trade debtors	<u>11,739</u>	<u>28,409</u>
8 Creditors: amounts falling due within one year	2024	2023
	£	£
Loan payable by instalments	-	5,614
Expense invoices due and payable	15,707	14,437
Accruals	709	843
Deferred income	38,548	17,285
	<u>54,964</u>	<u>38,179</u>
9 Creditors: amounts falling due after one year	2024	2023
	£	£
Loans payable by instalments	<u>-</u>	<u>-</u>
Loans payable by instalments		
Instalments due within 12 months	-	5,614
Instalments due between 1 and 2 years	-	-
Instalments due between 2 and 5 years	-	-
Total loan due	<u>-</u>	<u>5,614</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 2024

Analysis of income and expenditure for the year ended 31 March 2024

10 Donations

	Current Year Unrestricted Funds 2024 £	Current Year Restricted Funds 2024 £	Current Year Total Funds 2024 £	Prior Year Total Funds 2023 £
Donations and Gifts from individuals				
Small donations	8,783		8,783	3,264
Total Donations and Gifts from individuals	8,783	-	8,783	3,264

11 Revenue grants from Government and public bodies

NHS	167,488	-	167,488	64,207
Bolton MB Council	13,350	-	13,350	13,088
I-thrive	19,000	-	19,000	-
Living Well	19,991	-	19,991	-
Litigation Friends	1,920	-	1,920	2,454
DWP	1,404	-	1,404	-
Total public sector	223,153	-	223,153	79,749

Revenue grants and donations from non-public bodies

Lloyds Bank Foundation	25,000	-	25,000	-
Access Reach Fund	-	-	-	-
National Lottery	-	131,336	131,336	110,021
Mind	-	-	-	-
GMCVO	-	-	-	-
Disability Action	-	-	-	-
Bolton CVS	7,013	-	7,013	18,601
WEA	-	-	-	-
Power to Change	-	-	-	-
CAFbank	-	-	-	-
Other small grants	6,342	-	6,342	17,434
Total Revenue grants and donations from non-public bodies	38,355	131,336	169,691	146,056

Income from charitable activities - trading

Primary purpose and ancillary trading

Sale of goods and services in accordance with the charity's objects	45,205	-	45,205	76,064
Income from charitable activities - trading	45,205	-	45,205	76,064
Total Charitable Income	306,713	131,336	438,049	301,869

MhIST Mental Health Support Team
Notes to the accounts for the year ended 31 March 2024

Analysis of income and expenditure for the year ended 31 March 2024

12 Income from other non charitable trading activities

Income from the sale of donated goods	670	670	-
Other Income	-	-	-
Achieve	17,550	17,550	23,404
Total other activities	18,220	-	18,220
			23,404

13 Investment income

	Current Year	Current Year	Current Year	Prior Year
	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Bank interest receivable	464	-	464	171
Total investment income	464	-	464	171

14 Other Income

	Current Year	Current Year	Current Year	Prior Year
	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Sundry income	13,650	-	13,650	37,759
Furlough	-	-	-	-
Total other income	13,650	-	13,650	37,759

MhIST Mental Health Support Team
Notes to the accounts for the year ended 31 March 2024

Analysis of income and expenditure for the year ended 31 March 2024

15 Expenditure on charitable activities

	Current Year	Current Year	Current Year	Prior Year
	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Employee costs				
Gross wages and salaries	193,311	69,729	263,040	206,471
Employers NI	12,115		12,115	6,046
Defined contribution pension costs	3,820		3,820	3,158
Recruitment costs	3,002		3,002	-
Staff training and welfare	5,537		5,537	2,338
Staff travel and subsistence	1,575		1,575	1,699
Session staff	7,626		7,626	-
Volunteer costs				
Volunteer expenses	3,117		3,117	1,366
Premises				
Rent and service charge payable	14,694	14,716	29,410	43,905
Heat, light and power	6,991	9,121	16,112	7,458
Cleaning and waste	3,259	4,243	7,502	4,155
Repairs, renewals and maintenance	10,572	1,852	12,424	2,924
Room Hire	2,149	1,876	4,025	1,964
Administration				
Telephone and internet	6,459	1,432	7,891	10,587
Postage	557		557	705
Stationery and printing	2,560		2,560	2,412
Health and safety costs	1,462		1,462	522
Advertising and marketing	1,419		1,419	1,477
Insurance	2,819	3,678	6,497	8,006
Subscriptions	594		594	555
Sundry expenses	280	3,000	3,280	1,808
Equipment	12,005		12,005	4,890
Network support	2,979		2,979	10,566
Consultancy fees	8,359		8,359	9,590
Translation fees	-		-	-
Other legal and professional	550		550	3,066
Move Forward Bolton			-	-
Financial charges				
Bank charges	60		60	72
Loan interest	1,760		1,760	2,640
Total expenditure on charitable activities	309,631	109,647	419,278	338,380

MhIST Mental Health Support Team
Notes to the accounts for the year ended 31 March 2024

Analysis of income and expenditure for the year ended 31 March 2024

Other expenditure - Governance cost

	Current Year	Current Year	Current Year	Prior Year
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2024	2024	2024	2023
	£	£	£	£
Independent Examiners Fees		-	-	600
AGM Costs	26	-	26	1,191
Board meeting costs		-	-	480
Total Governance costs	26	-	26	2,271

Charitable expenditure

Charitable expenditure	309,631	109,647	419,278	338,380
Governance costs	26	-	26	2,271
	309,657	109,647	419,304	340,651

16 Expenditure on raising funds

	Current Year	Current Year	Current Year	Prior Year
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2024	2024	2024	2023
	£	£	£	£
Fundraising costs				
Fundraising Consultancy	33,600	-	33,600	29,726
Total fundraising costs	33,600	-	33,600	29,726