

REGISTERED COMPANY NUMBER: 07438326 (England and Wales)
REGISTERED CHARITY NUMBER: 1140492

Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2023
for
Burton & District Mind

Bourne & Co
Statutory Auditors
6 Lichfield Street
Burton-on-Trent
Staffordshire
DE14 3RD

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for the Year Ended 31 March 2023

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Burton & District Mind

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).

Burton & District Mind have a positive local reputation, we are committed to providing high quality services and projects, we have highly trained and dedicated staff who underpin our service delivery and an experienced board of trustees with wide ranging skills and knowledge.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our strategy 2020/24 and the trustee board has remained true to the vision of the association and this is further reflected in the current strategy document. Through board awareness and planning social investment was identified as high on our agenda. There has been increased investment to expand upon contracts of work, widening the geographical reach of our charity, recruiting, training, and deploying volunteers to further support and expand our community activities. Further increased activity has been deployed to support influence and participation coproduction of services through the development of mental health Ambassador and Sideways group forums.

Burton & District Mind

Report of the Trustees for the Year Ended 31 March 2023

OBJECTIVES AND ACTIVITIES

Significant activities

An Investment was made by the trustees in 2020 to underwrite a Development and Sustainability Officer role to support growth and to increase the charity objectives identified in the business strategy. Successful tenders allowed growth of our team and we covered this growth by full-cost recovery protocols adopted for tenders and grants.

Contracts of work provided within this reporting period have allowed Burton & District Mind to increase reach and choice for our community. Achievements set within the Strategy have been met with the securing of contracts providing a platform of stability and widening of geographical area. Increased board training was identified and through the Mind quality management review this has helped identify other development opportunities and training recommendations for the board.

We have a number of ongoing NHS contracts through Midland Partnership Foundation Trust (MPFT) including:

- | | |
|---|--|
| - Staffordshire Wellbeing talking treatment service | - Providing counselling for mental health and anger management counselling sessions. |
| - Mental Health Transformation Future Focus | - Working with other 5 third party sector partners to provide Recovery Workers and a Team Leader. Future Focus covers Burton, Uttoxeter, Lichfield, Burntwood and Tamworth and provides additional community support to clients within secondary care mental health services, to help reduce barriers that can cause prolonged mental ill health and social isolation. |
| - Safe Haven Crisis Café | - A safe space in central Tamworth providing support for those in mental health crisis or emotional distress. Supported by a team of Recovery Workers and a Team Leader. |
| - Safe Hands | - Working within the Crisis team at St Michaels Hospital Lichfield and St Georges in Stafford. Providing lower-level support to those overcoming mental health crisis, supporting with relapse prevention, networking advice and de-escalation techniques. Support provided by 2 teams of recovery Workers and a Team Leader. |

We also have other contracts as follows:

- | | |
|------------------|---|
| - Trent and Dove | - Providing Floating Mental Health Support, supporting Trent and Dove tenants with mental health problems as part of the wider tenancy sustainment team, supporting access to statutory and community assets, enabling sustainment of their tenancy through securing benefits they are eligible for and applying for missing basic items for their homes such as carpeting and white goods. |
|------------------|---|

Burton & District Mind

Report of the Trustees for the Year Ended 31 March 2023

OBJECTIVES AND ACTIVITIES

- Thinkwell - Staffordshire County Council Employment Assistance Programme
- Mind Funded (national) - Mentor project,
- Providing one to one counselling sessions both through employee self-referral and manager referral.
- Providing mental health employment support to both employee and manager within the workplace to reduce sickness leave and raise awareness of onsite support and understanding.

Our Grants and fundraising projects include low-cost counselling sessions, Ecotherapy, Forest bathing, walk and talk football, Mindfulness, carers listening service, library listening space and peer support groups in the community and online.

We also provide self-funded private counselling sessions funded by the client.

Public benefit

Improved fundraising activities have benefited by a Mind investment fund which has enabled Burton and District Mind to employ a fundraiser part time for 18 months. Wider-reaching services identified and achieved through Future Focus, partnering with organisations allowed for delivery of services across south Staffordshire in 5 additional locations. Further reach has been achieved through our improved social media activities supported by volunteers.

Being part of this sector enables us to deliver services that are influenced by the needs of our beneficiaries in the most innovative and cost-effective way. Burton & District Mind aim to work closely with statutory services and other third sector organisations to bridge gaps in provision and best suit the needs of our beneficiaries.

Volunteers

Increased activity to recruit and deploy volunteers has created additional resource for induction and training of new volunteers and new community activities. Developments such as Library Listening Spaces, Peer Support facilitators, volunteer Future Focus buddies for joint appointments, fundraising support, and service-related communications. Increased support within funded projects has provided extra resource for participants. Co-production, participation and involvement has been increased through volunteer MH Ambassadors and Sideways groups.

Burton & District Mind

Report of the Trustees for the Year Ended 31 March 2023

STRATEGIC REPORT

Achievement and performance

During the period Burton & District Mind improved our website making the experience simpler to site visitors and increased our communications on social media to promote services and raise the profile of our charity. Communications were also involved within our growing team with senior management meetings and team meetings being implemented.

Treasurer's Report (as prepared by Diane Worley, Treasurer)

This year Burton & District Mind recorded the highest increase in income year on year driven by the successful award of contracts with the NHS via Midland Partnership Foundation Trust (MPFT). Costs have also incrementally increased to fulfil the new contracts.

There has been the following changes in total income in recent years.

Total income for 2022-23 was £1,009,688, an increase of £593,312.

Total income for 2021-22 was £416,376, an increase of £91,252.

Total income for 2020-21 was £325,124, an increase of £91,598.

Total income for 2019-20 was £233,526.

For 2022-23, 93% of the income related to our Charitable Activities, 6% of the income related to Donations and Legacies with 1% of the activities relating to Other Activities.

Substantial ongoing and new contracts awarded in the year ending 31 March 2023 were Staffordshire Wellbeing Talking Therapies worth £301k, Future Focus worth £306k and Safe Haven Crisis Café & Safe Hands worth £193k.

There has been the following changes in total expenditure in recent years.

Total expenditure for 2022-23 was £700,121, an increase of £260,293.

Total expenditure for 2021 -22 was £439,828, an increase of £167,774.

Total expenditure for 2020-21 was £272,054, an increase of £56,046.

Total expenditure for 2019-20 was £216,008.

For 2022-23, 72% of the expenditure related to our Contract Team costs, 18% related to Central Team costs and 10% related to Premises and Administration costs.

The Main area of increased spend was on team members in order to fulfil the new contracts and ensure that we have the correct effective and efficient headcount in order to meet Burton & District Minds strategic priorities. The current cost of living crises had an impact on our cost base, however, we always look to mitigate where possible.

We have increased our Reserves Fund, which covers our winding up costs should they be required, from £36k to £68k. This is reviewed every 6 months in order to ensure it reflects the current structure/risk.

In summary we have appointed Bourne & Co, Statutory Auditors, 6 Lichfield Street, Burton-on-Trent to complete the annual audit in line with the Charity Commission's Audit Requirements and to ensure the accounts are completed in line with the requirements of the Charities Statement of Recommended Practice and (FRS 102 accounting standards).

Burton & District Mind
Report of the Trustees
for the Year Ended 31 March 2023

The Board of Trustees have and will continue to ensure that projects are in line with our Strategic Plan.

A challenging year for all involved which was driven by the passion and commitment of the whole team to deliver the best support for the people of Burton and the wider district. Thank you to all who have made this year a massive success.

Financial and risk management objectives and policies

Burton & District Mind has achieved the Mind Quality Mark (MQM) award - MQM is a rigorous assessment and auditing process undertaken every three years which covers all aspects of charity governance and operations. Burton & District Mind also annually completes Cyber Essentials accreditation and Data Protection, Security toolkit and is ICO (Information Commissioners Office) registered.

The new Mind Quality Mark was successful with a much broader deeper dive than on previous rounds and this exercise will help us to continue to improve our board and organisational processes beyond its completion. We will review and further improve our organisations attitude to risk management and its monitoring, and our policies and procedures scheduled reviews to ensure we are operating with the most up to date knowledge of law and legislation to achieve optimum quality and governance.

Future plans

During the period a greater number of referrals was taken up, while this was largely around increasing service, great demand for service was inevitable following the Covid-19 pandemic having increased the demand for existing services. We acknowledge that there could soon be a general election, and this could add to destabilise the cost-of-living crisis further. Also, recent identification of recruitment difficulties and the potential risk of loss of key staff is a further identified risk to our organisation. Work will be completed by the board along with the senior management team in 2024 to strengthen our infrastructure to mitigate identified risks. Further development will form a vital part of our onward work for 2023/24 and be a key feature of our strategic planning for the 2024/27 strategy.

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.

As summarised in our governing documents the purposes of Burton & District Mind are.

- To promote the preservation of mental health.
- To assist in relieving and rehabilitating persons suffering from mental disorder or conditions of emotional or mental distress requiring advice or treatment.
- To work in association with Mind in accordance with their aims and their objectives

Burton & District Mind are the regions primary mental health charity. In line with our Strategy 2020/24 the trustees have remained true to our purposes and vision.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07438326 (England and Wales)

Registered Charity number

1140492

Burton & District Mind

Report of the Trustees for the Year Ended 31 March 2023

Registered office
67 Branston Road
Burton on Trent
Staffordshire
DE14 3BY

Trustees

Ms S Adey-Rankin Retired
D J Bassett Retired
K J Builth Retired
Ms C S Gethin Chief Executive (appointed 19.10.22)
T G Mansell Solicitor (appointed 19.10.22) (resigned 6.3.23)
C Rimmer Retired
Ms C D Robinson Retired
Ms K St Clair Retired
Ms D Worley Chartered Management Accountant

Auditors

Bourne & Co
Statutory Auditors
6 Lichfield Street
Burton-on-Trent
Staffordshire
DE14 3RD

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Burton & District Mind for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Burton & District Mind

Report of the Trustees
for the Year Ended 31 March 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Bourne & Co, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 1 November 2023 and signed on the board's behalf by:

K J Bulth - Trustee

Report of the Independent Auditors to the Members of Burton & District Mind

Opinion

We have audited the financial statements of Burton & District Mind (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Report of the Independent Auditors to the Members of
Burton & District Mind

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

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

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

Report of the Independent Auditors to the Members of
Burton & District Mind

Our responsibilities for the audit of the financial statements

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Discussions and correspondence with management, including known or suspected instances of non-compliance with laws and regulations and fraud
- Reviewing nominal ledger transactions with particular emphasis on journal entries posted by management
- Being alert throughout our work for anything considered unusual by virtue of size or nature.

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

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

David Meadows F.C.A. (Senior Statutory Auditor)
for and on behalf of Bourne & Co
Statutory Auditors
6 Lichfield Street
Burton-on-Trent
Staffordshire
DE14 3RD

Date:

Burton & District Mind

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	60,753	1,129	61,882	16,316
Charitable activities	5				
Charitable activities		178,898	758,746	937,644	387,932
Other trading activities	3	7,910	1,000	8,910	12,116
Investment income	4	1,252	-	1,252	12
Total		<u>248,813</u>	<u>760,875</u>	<u>1,009,688</u>	<u>416,376</u>
EXPENDITURE ON					
Charitable activities	6				
Charitable activities		<u>247,930</u>	<u>452,191</u>	<u>700,121</u>	<u>439,830</u>
NET INCOME/(EXPENDITURE)		883	308,684	309,567	(23,454)
Transfers between funds	14	<u>112,120</u>	<u>(112,120)</u>	<u>-</u>	<u>-</u>
Net movement in funds		113,003	196,564	309,567	(23,454)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>132,931</u>	<u>37,607</u>	<u>170,538</u>	<u>193,992</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>245,934</u></u>	<u><u>234,171</u></u>	<u><u>480,105</u></u>	<u><u>170,538</u></u>

The notes form part of these financial statements

Burton & District Mind

Balance Sheet
31 March 2023

	Notes	Unrestricted funds £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
CURRENT ASSETS					
Debtors	11	7,896	61,205	69,101	31,374
Cash at bank and in hand		255,469	275,898	531,367	194,079
		<u>263,365</u>	<u>337,103</u>	<u>600,468</u>	<u>225,453</u>
CREDITORS					
Amounts falling due within one year	12	(17,431)	(102,932)	(120,363)	(54,915)
		<u>245,934</u>	<u>234,171</u>	<u>480,105</u>	<u>170,538</u>
NET CURRENT ASSETS					
		<u>245,934</u>	<u>234,171</u>	<u>480,105</u>	<u>170,538</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>245,934</u>	<u>234,171</u>	<u>480,105</u>	<u>170,538</u>
NET ASSETS					
		<u>245,934</u>	<u>234,171</u>	<u>480,105</u>	<u>170,538</u>
FUNDS	14				
Unrestricted funds				245,934	132,931
Restricted funds				234,171	37,607
				<u>480,105</u>	<u>170,538</u>
TOTAL FUNDS				<u>480,105</u>	<u>170,538</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 1 November 2023 and were signed on its behalf by:

K J Bulth - Trustee

The notes form part of these financial statements

Burton & District Mind

Cash Flow Statement
for the Year Ended 31 March 2023

	Notes	31.3.23 £	31.3.22 £
Cash flows from operating activities			
Cash generated from operations	1	336,036	11,507
Net cash provided by operating activities		<u>336,036</u>	<u>11,507</u>
Cash flows from investing activities			
Interest received		1,252	12
Net cash provided by investing activities		<u>1,252</u>	<u>12</u>
Change in cash and cash equivalents in the reporting period		<u>337,288</u>	<u>11,519</u>
Cash and cash equivalents at the beginning of the reporting period		<u>194,079</u>	<u>182,560</u>
Cash and cash equivalents at the end of the reporting period		<u><u>531,367</u></u>	<u><u>194,079</u></u>

The notes form part of these financial statements

Burton & District Mind

Notes to the Cash Flow Statement
for the Year Ended 31 March 2023

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.23 £	31.3.22 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	309,567	(23,454)
Adjustments for:		
Interest received	(1,252)	(12)
Increase in debtors	(37,727)	(16,689)
Increase in creditors	65,448	51,662
	<u>336,036</u>	<u>11,507</u>
Net cash provided by operations	<u>336,036</u>	<u>11,507</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank and in hand	194,079	337,288	531,367
	<u>194,079</u>	<u>337,288</u>	<u>531,367</u>
Total	<u>194,079</u>	<u>337,288</u>	<u>531,367</u>

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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.

Burton & District Mind is a Charitable Company incorporated in England & Wales and limited by Guarantee. In the event of being wound up, the liability in respect of guarantees is limited to £1 per member of the charity. The registered office is given in the Trustees Report on pages 1 and 2 of these financial statements. The nature of the charity's operations and principal activities are also included within the Trustees Report.

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.

Where income is paid in advance by the customer and that income covers a period of time straddling the year end, the income is apportioned so that it is allocated to the financial year in which the services are delivered.

Income is accrued for where the activities have been performed but not invoiced at the year end.

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.

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.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

Rentals payable under operating leases are charged to profit or loss on a straight line basis over the lease term, unless the rental payments are structured to increase in line with expected general inflation, in which case the company recognises annual rent expense equal to amounts owed to the lessor.

Hire of equipment is charged directly to profit or loss, as incurred.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

The liability and expense is allocated to specific projects and activities and between restricted and unrestricted funds on a time spent basis.

Debtors and creditors

Debtors and Creditors are measured at transaction price, less any impairment.

2. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Donations	51,132	15,069
Gift aid	750	(140)
Legacies	10,000	1,387
	<u>61,882</u>	<u>16,316</u>

3. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
Other	<u>8,910</u>	<u>12,116</u>

Burton & District Mind

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

4.	INVESTMENT INCOME		31.3.23	31.3.22
			£	£
	Deposit account interest		1,252	12
			<u> </u>	<u> </u>
5.	INCOME FROM CHARITABLE ACTIVITIES		31.3.23	31.3.22
		Activity	£	£
	Grants	Charitable activities	45,929	112,103
	Contract income	Charitable activities	891,715	275,829
			<u> </u>	<u> </u>
			937,644	387,932
			<u> </u>	<u> </u>

Grants of £45,929 (2022: £112,103) comprise £9,000 from National Mind EFL Grant for the Walk & Talk Football programme (2022: nil), £1,125 in respect of a Tesco Community Grant for the Mindfulness sessions (2022: nil), £750 for Healthwatch young persons (2022: £750), £4,903 (2022:nil) in respect of a National Mind Organisational & Development Grant to employ a part time fundraiser and £30,150 from National Mind for the mentor project (2022: £99,793).

In the previous year there were also the following grants, none of which were received in the year ending 31 March 2023. £6,360 for complimentary therapy, £2,000 from the Duchy of Lancaster fund, £3,000 from National Mind CRM fund and a sundry grant of £200 from National Mind.

6. CHARITABLE ACTIVITIES COSTS

The costs relating to the charitable activities of the company were £700,121 (2022: £439,830).

7. NET INCOME/(EXPENDITURE)

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

	31.3.23	31.3.22
	£	£
Other operating leases	14,231	9,511
	<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

8. 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

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

9. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	334,548	291,758
Social security costs	21,761	19,666
Other pension costs	16,517	9,642
	<u>372,826</u>	<u>321,066</u>

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

	31.3.23	31.3.22
Senior Management	4	4
Counsellors	8	5
Project Workers/Support Roles	5	4
Recovery Workers	3	-
	<u>20</u>	<u>13</u>

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	15,816	500	16,316
Charitable activities			
Charitable activities	97,429	290,503	387,932
Other trading activities	12,116	-	12,116
Investment income	12	-	12
	<u>125,373</u>	<u>291,003</u>	<u>416,376</u>

EXPENDITURE ON

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Total funds £
Charitable activities			
Charitable activities	204,821	235,009	439,830
NET INCOME/(EXPENDITURE)	(79,448)	55,994	(23,454)
Transfers between funds	53,137	(53,137)	-
Net movement in funds	(26,311)	2,857	(23,454)
RECONCILIATION OF FUNDS			
Total funds brought forward	159,242	34,750	193,992
TOTAL FUNDS CARRIED FORWARD	132,931	37,607	170,538

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Prepayments and accrued income	69,101	31,374

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade creditors	46,881	4,512
Accruals and deferred income	73,482	50,403
	120,363	54,915

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.23	31.3.22
	£	£
Within one year	750	750

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

14. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	68,567	(23,229)	70,768	116,106
Designated	64,364	24,112	41,352	129,828
	<u>132,931</u>	<u>883</u>	<u>112,120</u>	<u>245,934</u>
Restricted funds				
Restricted	37,607	308,684	(112,120)	234,171
	<u>37,607</u>	<u>308,684</u>	<u>(112,120)</u>	<u>234,171</u>
TOTAL FUNDS	<u>170,538</u>	<u>309,567</u>	<u>-</u>	<u>480,105</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	82,651	(105,880)	(23,229)
Designated	166,162	(142,050)	24,112
	<u>248,813</u>	<u>(247,930)</u>	<u>883</u>
Restricted funds			
Restricted	760,875	(452,191)	308,684
	<u>760,875</u>	<u>(452,191)</u>	<u>308,684</u>
TOTAL FUNDS	<u>1,009,688</u>	<u>(700,121)</u>	<u>309,567</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	70,009	(51,945)	50,504	68,568
Designated	89,233	(27,503)	2,633	64,363
	<u>159,242</u>	<u>(79,448)</u>	<u>53,137</u>	<u>132,931</u>
Restricted funds				
Restricted	34,750	55,994	(53,137)	37,607
	<u>34,750</u>	<u>55,994</u>	<u>(53,137)</u>	<u>37,607</u>
TOTAL FUNDS	<u>193,992</u>	<u>(23,454)</u>	<u>-</u>	<u>170,538</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	36,809	(88,754)	(51,945)
Designated	88,564	(116,067)	(27,503)
	<u>125,373</u>	<u>(204,821)</u>	<u>(79,448)</u>
Restricted funds			
Restricted	291,003	(235,009)	55,994
	<u>291,003</u>	<u>(235,009)</u>	<u>55,994</u>
TOTAL FUNDS	<u>416,376</u>	<u>(439,830)</u>	<u>(23,454)</u>

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 position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	70,009	(75,174)	121,272	116,107
Designated	89,233	(3,391)	43,985	129,827
	<u>159,242</u>	<u>(78,565)</u>	<u>165,257</u>	<u>245,934</u>
Restricted funds				
Restricted	34,750	364,678	(165,257)	234,171
	<u>34,750</u>	<u>364,678</u>	<u>(165,257)</u>	<u>234,171</u>
TOTAL FUNDS	<u>193,992</u>	<u>286,113</u>	<u>-</u>	<u>480,105</u>

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	119,460	(194,634)	(75,174)
Designated	254,726	(258,117)	(3,391)
	<u>374,186</u>	<u>(452,751)</u>	<u>(78,565)</u>
Restricted funds			
Restricted	1,051,878	(687,200)	364,678
	<u>1,051,878</u>	<u>(687,200)</u>	<u>364,678</u>
TOTAL FUNDS	<u>1,426,064</u>	<u>(1,139,951)</u>	<u>286,113</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

Burton & District Mind

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	51,132	15,069
Gift aid	750	(140)
Legacies	10,000	1,387
	<hr/>	<hr/>
	61,882	16,316
Other trading activities		
Other	8,910	12,116
Investment income		
Deposit account interest	1,252	12
Charitable activities		
Grants	45,929	112,103
Contract income	891,715	275,829
	<hr/>	<hr/>
	937,644	387,932
	<hr/>	<hr/>
Total incoming resources	1,009,688	416,376
EXPENDITURE		
Charitable activities		
Wages	334,548	291,758
Social security	21,761	19,666
Pensions	16,517	9,642
Other operating leases	14,231	9,511
Rates and water	710	586
Insurance	3,360	1,559
Light and heat	1,727	1,637
Telephone	4,865	2,330
Postage and stationery	3,584	2,054
Advertising	693	436
Sundries	2,509	928
Professional fees	12,590	4,875
Computer expenses	11,498	11,300
Counselling	15,645	21,972
Carried forward	444,238	378,254

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Burton & District Mind

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
Charitable activities		
Brought forward	444,238	378,254
Consultants/supplies/ expenditure	239,117	56,813
Staff expenses	5,176	1,934
Volunteer expenses	436	1,215
Training	3,722	579
Subscriptions	232	1,035
Audit & Accountancy fees	7,200	-
	<hr/> 700,121	<hr/> 439,830
Total resources expended	<hr/> 700,121	<hr/> 439,830
Net income/(expenditure)	<hr/> <hr/> 309,567	<hr/> <hr/> (23,454)

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