

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 March 2020**  
**for**  
**Cardiff and Vale Action for Mental**  
**Health**

**Cardiff and Vale Action for Mental  
Health**

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for the Year Ended 31 March 2020**

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**Cardiff and Vale Action for Mental  
Health**

**Report of the Trustees  
for the Year Ended 31 March 2020**

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 2020. 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).

**Objectives and activities**

**Objectives and aims**

**Our Mission -**

To promote and facilitate service user, carer and third sector involvement in shaping mental health services in Cardiff and the Vale of Glamorgan so that they are co-produced with the people who use them.

**Charitable Objects**

The charity's objects are to promote any charitable purposes for the benefit of those people experiencing mental health problems within the Locale and assisting the work of voluntary organisations, mental health service users and carers acting in the mental health sector.

**Strategic Aims**

The charity has 4 strategic aims. These are:

- i To build on our strengths to deliver against our core service. (Voice, Information & Training, Development and Wellbeing) for the benefit of our constituency groups.
- ii Introduce innovation in service user and carer involvement.
- iii Build an effective sustainable organisation, with stakeholder involvement.
- iv Fund the Mission.

**Public benefit**

We review our aims, objectives and activities each year with our stakeholders - looking at the outcomes of our work against objectives in the previous year and setting objectives for the year ahead. In doing this, we take account the guidance contained in the Charity Commission's general guidance on public benefit, thus ensuring that our work continues in its purpose in assisting voluntary organisations, mental health service users and carers.

# **Cardiff and Vale Action for Mental Health**

## **Report of the Trustees for the Year Ended 31 March 2020**

### **Achievement and performance**

#### **Charitable activities**

#### **Services**

The organisation operates in four interlinked areas: -

- A mental health development service to third sector organisations (including service user and carer groups) with an interest in mental health, providing services in relation to development and consultancy, joint working, information, training, policy development & consultation, influencing change through mental health promotion/prevention through Cardiff & Vale Mental Health Forum,
- Sefyll, the involvement development service for people with experience of using adult mental health services,
- Nexus, the Older People's Mental Health Carer and User Involvement Development Service for people, both service users and carers, with experience of Older People's Mental Health Services.
- Join the Dots, the young people's involvement group, working alongside young people aged 11-25 and voluntary groups working with young people, to have a voice.

Priorities and annual workplans are decided through annual review & evaluation, via Cardiff and Vale Mental Health Forum or the advisory planning groups of Sefyll and Nexus, - open to all stakeholders.

The project also manages other projects in line with its articles.

A summary of the work of cavamh is outlined below. A more in depth summary can be found in cavamh's Annual Report for stakeholders, which can be found on our website.

### **Supporting development and building an effective voice through networking**

We have provided services to over 130 third sector groups with an interest in mental health, through networks and events, information, support and training, facilitating joint working and policy development, liaising with a number of statutory sector organisations, reaching overall 450 individuals working in the field.

Networking forms a key element for engagement, through the Mental Health Forum and interest groups, covering for example, black and minority ethnic communities, young people, and areas of work such as counselling services, development of creative activity or recovery ethos. Meetings and workshops share information & good practice, debate and collate the voice of the sector and develop shared action. We have facilitated 22 third sector network events, engaging with over 50 new third sector projects, people and agencies to build liaison and partnerships over the year. Sefyll and Nexus have liaised with over 570 service users and carers, whilst Join the Dots has built up its base, with the support of a small amount of funding from Zurich Trust, having contact with over 50 young people over the year and 43 groups supporting young people. Reps have contributed to the engagement work around the repatriation of CAMHs services to Cardiff and the Vale amongst other things.

Sefyll links with people using services through groups, networks, and inclusive events and activities. These have included the Service User Engagement Group, Champions Network, News and Views events.

Nexus supports people both caring and using older people's services to have a voice through liaison and supporting different groups operating within the community such as the Veterans Mental Health Group, Woody's Lodge and the Forget Me Not Chorus.

Join the Dots links with young people with the support of groups who support young people, and young people themselves, linking to places and venues where young people feel most comfortable.

### **Information**

All projects link with people through range of communications methods- newsletter, social media, telephone, in order to enable people and groups to communicate their experiences and views, develop initiatives together and have a voice.

Targeted information is shared across eight areas of interest within the Mental Health Forum membership, such as older people, education and training, day/vocational opportunities, and interests such as housing, dual diagnosis, carers, alongside regular e-bulletins and newsletters - over 80 during the year. Twitter is a constant.

Sefyll and Nexus circulate regular newsletters with a combined mailing of over 1,000. Join the Dots communicates through news updates, facebook and twitter.

We maintain the local Cardiff and Vale Mental Health Services Directory on our website and leaflets on different areas of service, such as young people, minority ethnic, counselling services. Directions, the handbook for older people with mental health needs, was updated and circulated again in 2019/20 at the behest of carers and service users. This information is also available on the DEWIS website and we continue to encourage third sector members to add and update their entries too.

## **Cardiff and Vale Action for Mental Health**

### **Report of the Trustees for the Year Ended 31 March 2020**

#### **Training**

Through the Mental Health Forum, we have co-ordinated an annual training programme to third and statutory sectors, building knowledge and skills in areas such as 'who does what where in mental health', trauma informed responses to hoarding, Mental Health/Mental Capacity Act, Mental Health & Medication.

Sefyll and Nexus have delivered training to both develop confidence and skills in standing up and speaking out. Sefyll also commissions training & courses from people with lived experience, on topics, such as living well with mental ill health, having a voice through writing.

#### **Funding and Development Advice**

Cavamh has provided support to a number of third sector and service user led groups including around local commissioning, contributions to both wider partnership and small community focused bids and in information about charitable funds. This year we have continued to co-ordinate the Dementia Friendly Communities Small Grants Fund on behalf of the Cardiff and Vale Integrated Health and social Care Partnership, 8 groups applying and 6 supported.

#### **Ensuring a Voice in the development and delivery of services**

We continue to work in partnership with Cardiff & Vale University Health Board and the local authorities, and to facilitate service user, carer, third sector representation in the planning and delivery of services, including 39 meetings and joint planning groups.

Sefyll and Nexus have continued to link with people in places and in ways that are meaningful to communities, through local champions groups, engagement groups, veterans, and through creative activities such as music, arts and crafts, with a range of meetings, events and training sessions. This year has seen the completion of the 'Creating Havoc' creative engagement initiative in the rural Vale. Also the roll out of News and Views events, sharing info on latest developments and gathering views and feedback from people with lived mental health experience. This also included an event to share the results of the My Say Project, a cavamh led project during which a peer researcher with trained peer surveyors gathered and collated the views of people with lived experience in relation to CMHT changes. Join the Dots has linked with young people supporting involvement in a range of planning groups and activities.

#### **Recovery**

Cavamh has heavily supported the development of the UHB's Recovery College merging the multi stakeholder recovery group to provide support.

#### **Mental Health Partnership Board - Service User and Carer Led**

We continue to liaise with the Health Board to debate and take forward the key topics of concern to service users and carers. These, along with feedback on new developments and changes, have formed the topics for discussion and action planning within for example, the Local Mental Health Partnership Board. cavamh supports service users, carers and the third sector to lead and plan these debates, sharing issues through creative means. They have covered experiences in relation to transitions- from young people to adult mental health services, physical health and mental health, and substance misuse and mental health, LGBTQ & mental health, and an overall review of the Board.

#### **Involvement in Recruitment**

Both Sefyll, Nexus and Join the Dots facilitate service user and carer involvement in Health Board recruitment.

#### **Involvement in Clinical Psychology Doctorate Programme, Cardiff University**

Service users and carers from Sefyll and Nexus remain involved in the Service Users and Carers Committee at Cardiff University's Clinical Psychology Doctorate programme. The reps are involved in recruitment of student intakes, attending committee meetings and being involved in any other matters that arises such as assessments, recruitment of staff etc.

#### **Ensuring a voice in the development of policy**

We continue to co-ordinate Network responses- third sector, service user and carers to a range of consultations. Responses in this year focused both on local and national changes, including the review of the Together for Mental Health Delivery Plan.

#### **Supporting development - Building collaboration and joint working**

We have worked across a range of areas to improve services and delivery through collaboration with a range of stakeholders. For example; dialogue with Vale of Glamorgan Councillors regarding service gaps and areas for partnership and development to improve services; liaison with stakeholders to improve dementia delivery; development of the local Recovery College, adult CMHTs as well as with the Mental Health Partnership Board mentioned above.

## **Cardiff and Vale Action for Mental Health**

### **Report of the Trustees for the Year Ended 31 March 2020**

#### **Promoting third sector services/mental health awareness**

Cavamh has co-ordinated events and promoted local Mental Health Forum information and mental health awareness, co-ordinating 9 activities to promote emotional wellbeing and mental health services six public mental health awareness events and four events to promote the sector to a range of stakeholders. World Mental Health Day remains a key pivot for building partnerships as well as spreading awareness, with displays and events across the local area.

#### **Service User and Carer Involvement**

Sefyll- the adult service user involvement project, Nexus, the involvement project within older people's mental health and Join the Dots- linking with younger people, are the key projects developing and promoting service user and carer involvement and their work has been integrated into the information above. The projects continue to include people using services and carers in the development of the projects and the organisation.

#### **Impact of Covid -19**

Towards the end of this financial year, in March 2020, cavamh, along with the nation, was forced to close its offices and transfer to provision of services on line via social media, video and by phone from home, looking at how best to support our members and beneficiaries in this new environment. We are fortunate in that our core funding from Cardiff and Vale UHB, and Cardiff and the Vale of Glamorgan Local Authorities has continued over this period.

#### **Financial review**

##### **Results**

The charity reported total income for the year of £190,895 (2019: £280,823). Of this income £103,447 related to restricted activities.

The net surplus for the year was £3,785 (2019: deficit of £38,887) which has increased total reserves to £139,599 (2019: £135,814). Of this balance £3,402 relates to funds held in relation to restricted income.

All reserves are related to net current assets.

##### **Investment policy**

The trustees invest any surplus monies into a deposit account.

##### **Reserves policy**

The reserves policy of cavamh recognises the need to hold reserves to ensure funds are available to promote the benefit of those people experiencing mental health problems should the income levels fall. A minimum level of reserves needs to be retained to ensure the trustees can operate their exit strategy and meet its legal commitments should the Charity be unable to continue due to a lack of a sustainable income stream. The Charity receives Local Authority and Health Board Grants and contract income and other income from trust funds.

The level of available reserves, i.e. the total unrestricted reserves less amounts invested in fixed assets and designated funds amounted to £135,770 (2019: £114,161). Internal analysis shows that this amount is necessary to enable the organisation to meet its legal requirements, maintain its infrastructure and ensure smooth wind up of services should this prove necessary and expenditure has been committed to this effect. The level of available reserves currently represents 72% of the total expenditure for the last financial year on the assumption that the Charity wanted to maintain all its current level of services. Cavamh intends to spend surplus on activities in the next financial year.

During the year ended 31st March 2020 restricted fund income represented 55% of total income.

Throughout the year developing and improving the service for the benefit of those people experiencing mental health problems in Cardiff and the Vale has to be the overriding aim of the trustees, even more crucial with the outbreak of COVID, in March 2020.

##### **Future plans**

Cavamh aims to support the development of third sector groups with an interest in mental health and the voice of service users and carers, finding creative solutions and innovative approaches in a continuing economically challenging environment for us all.

#### **Structure, governance and management**

##### **Governing document**

The Charity is governed by its articles and was incorporated on 21st March 2012 when company limited by guarantee and charitable status were obtained. (Charity number 1148312, Company number 8000094).

**Cardiff and Vale Action for Mental  
Health**

**Report of the Trustees  
for the Year Ended 31 March 2020**

**Structure, governance and management**

**About the organisation**

Cardiff and Vale Action for Mental Health and previously Cardiff and Vale Mental Health Development Project has been in existence since 1991, originally funded as one of the several county mental health development services under the first Mental Illness Strategy of 1989.

Initially operating under the auspices of first Intervol and then the Vale Council of Voluntary Services, CVMHDP obtained independent charitable status following a special meeting on June 15th 2000 and an inaugural public meeting on November 18th 1999. The membership approved the change of name to cavamh, the objects and structure on 13th December 2012 and cavamh became operational with a transfer of undertakings from CVMHDP on 1st April 2013.

The aims of the organisation and its area of benefit are set out in its articles of association. A policy for the election of Directors was adopted by the membership on December 13th 2012.

The Charity moved premises to 84 Glebe St Penarth, Vale of Glamorgan in September 2016.

**Organisational structure**

The Charity is controlled by the Board of Directors who are all voluntary members. The day to day administration is delegated to the Director and support staff. The Director reports to the Board of Trustees throughout the year at their regular meetings.

**Financial controls**

Control over the client affairs is affected by an inspection by both the Board of Directors and the Independent Examiner.

**Cardiff and Vale Action for Mental  
Health**

**Report of the Trustees  
for the Year Ended 31 March 2020**

**Structure, governance and management**

**Appointment, induction and training of new Board members**

The board of directors (also known as the Executive Committee) of the Charity is made up of the following:

- Up to nine individuals who are representatives of members of the Charity (the "**Member Representatives**"); and
- Up to three individuals who are appointed by the other directors (the "**Co-opted Directors**").

There must be at least four directors at all times and the Co-Opted Directors must not comprise more than one third of the total number of directors.

The Charity desires that the Member Representatives represent as broad a range of the members of the Charity (the "**Members**") as possible, to ensure that the full breadth of views are represented at the director level. The Charity has therefore adopted the following process for electing the Member Representatives.

**Categories**

The following are the nine categories of members (the "**Categories**" and each a "**Category**") that it is believed should be represented at board level:

- . a service user group in Cardiff
- . a service user group in the Vale of Glamorgan
- . a service user group in either Cardiff and the Vale of Glamorgan or a wider area.
- a carer group in Cardiff
- . a carer group in the Vale of Glamorgan
- . a carer group in either Cardiff and the Vale of Glamorgan or a wider area
- . a voluntary organisation working in Cardiff
- . a voluntary organisation working in the Vale of Glamorgan
- . a voluntary organisation working in Cardiff and the Vale of Glamorgan and/or working in a wider area

**Appointment, induction and training of new Board members**

Nominees shall only be invited for a Category where the existing director is retiring by rotation in accordance with the articles of association of the Category.

1. If the number of Nominees is less than or equal to the number available Categories, then all the Nominees will be proposed as directors of the Charity at the next AGM and the remainder of this process shall be disregarded.
2. If a Nominee is the only Nominee who represents a Member in a single Category, then that Nominee shall be proposed as a director of the Charity at the next AGM.
3. If there is more than one Nominee who represents Members in a single Category, then those Nominees shall be submitted for election to the Members prior to the AGM.
4. The election shall be carried out at least 1 month prior to the Charity's AGM and shall be carried out in such a way that the directors reasonably determine.
5. The Nominee in each Category who receives the most votes in the Election, shall be proposed as a director of the Charity at the next AGM.
6. If there is at least one Category with no Nominees, then the Nominees with the most number of votes from other Categories and who have not otherwise qualified to be proposed as directors, will be proposed at the next AGM of the Charity, provided that no more than nine Nominees will be proposed.

The AGM is advertised publicly, via the cavamh membership and to all associated networks. Induction and continued training is provided by cavamh.

**Related parties**

There are no related party transactions.

**Reference and administrative details**

**Registered Company number**

08000094 (Not specified/Other)



**Cardiff and Vale Action for Mental  
Health**

**Report of the Trustees  
for the Year Ended 31 March 2020**

**Registered Charity number**  
1148312

**Registered office**  
84 Glebe Street  
Penarth  
CF64 1EF

**Trustees**  
Mrs S Jones  
Ms E W Wareham  
S Nawas (resigned 11.12.19)  
J G Rees  
D Twigg  
Ms J Bell (resigned 11.12.19)  
Ms H Cryer  
Ms S Wills  
Ms K Natarajan (appointed 11.12.19)  
D J Hall (appointed 11.12.19)

**Director**  
Linda Newton


**Independent Examiner**  
Stephen Lucey  
ICAEW  
Haines Watts Wales LLP  
7 Neptune Court  
Vanguard Way  
Cardiff  
CF24 5PJ

**Bankers**  
Unity Trust Bank  
Nine Brindleyplace  
4 Oozells Square  
Birmingham  
B1 2HB

CCLA  
Senator House  
85 Queen Victoria Street  
London EC4V 4ET

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 18th January 2021 and signed on its behalf by:

  
.....  
J G Rees - Trustee

**Independent Examiner's Report to the Trustees of  
Cardiff and Vale Action for Mental  
Health**

**Independent examiner's report to the trustees of Cardiff and Vale Action for Mental Health ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2020.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

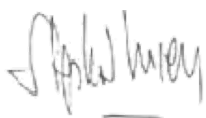
1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts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

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

**The impact of uncertainties due to COVID -19 on our independent examination**

Uncertainties relating to the effects of COVID -19 are relevant to understanding our independent examination of the financial statements. All independent examinations assess and challenge the reasonableness of estimates made by the trustees, such as valuation of assets, appropriateness of the going concern basis of preparation of the financial statements and associated disclosures. All of these depend on assessments of the future economic environment and the charity's future prospects and performance.

The COVID -19 viral pandemic is one of the most significant economic events for the UK, and at the date of this report its effects are subject to unprecedented levels of uncertainty of outcomes, with the full range of possible effects unknown. We have applied a standardised approach in response to that uncertainty when assessing the company's future prospects and performance. However, no independent examinations should be expected to predict the unknowable factors or all possible future implications for a charity and this is particularly the case in relation to the COVID -19 pandemic.



Stephen Lucey  
ICAEW  
Haines Watts Wales LLP  
7 Neptune Court  
Vanguard Way  
Cardiff  
CF24 5PJ

Date: 19th January 2021

**Cardiff and Vale Action for Mental  
Health**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 March 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
<b>Income and endowments from</b>					
<b>Charitable activities</b>	3				
Core activities		87,059	103,446	190,505	280,587
Investment income	2	389	1	390	236
<b>Total</b>		87,448	103,447	190,895	280,823
<b>Expenditure on</b>					
<b>Charitable activities</b>					
Core activities		57,430	129,680	187,110	319,710
<b>NET INCOME/(EXPENDITURE)</b>		30,018	(26,233)	3,785	(38,887)
<b>Transfers between funds</b>	11	(7,983)	7,983	-	-
<b>Net movement in funds</b>		22,035	(18,250)	3,785	(38,887)
<b>Reconciliation of funds</b>					
<b>Total funds brought forward</b>		114,161	21,653	135,814	174,701
<b>Total funds carried forward</b>		136,196	3,403	139,599	135,814

The notes form part of these financial statements

**Cardiff and Vale Action for Mental  
Health**

**Balance Sheet  
31 March 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
<b>Fixed assets</b>					
Tangible assets	8	427	-	427	-
<b>Current assets</b>					
Debtors	9	16,806	-	16,806	10,741
Cash at bank		124,837	8,402	133,239	161,455
		<u>141,643</u>	<u>8,402</u>	<u>150,045</u>	<u>172,196</u>
<b>Creditors</b>					
Amounts falling due within one year	10	(5,873)	(5,000)	(10,873)	(36,382)
<b>Net current assets</b>		<u>135,770</u>	<u>3,402</u>	<u>139,172</u>	<u>135,814</u>
<b>Total assets less current liabilities</b>		<u>136,197</u>	<u>3,402</u>	<u>139,599</u>	<u>135,814</u>
<b>NET ASSETS</b>		<u>136,197</u>	<u>3,402</u>	<u>139,599</u>	<u>135,814</u>
<b>Funds</b>	11				
Unrestricted funds				136,197	114,161
Restricted funds				<u>3,402</u>	<u>21,653</u>
<b>Total funds</b>				<u>139,599</u>	<u>135,814</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2020.


The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on ~~19th January 2021~~ and were signed on its behalf by:

  
.....  
J G Rees - Trustee

**Cardiff and Vale Action for Mental  
Health**

**Notes to the Financial Statements  
for the Year Ended 31 March 2020**

**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.

The financial statements have been prepared on a going concern basis. The Trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. In particular, in response to the COVID-19 pandemic, the Trustees have tested their cash flow analysis to take into account the impact on the charity of possible scenarios brought on by the impact of COVID-19, alongside the measures that they can take to mitigate the impact. Based on these assessments, given the measures that could be undertaken to mitigate the current adverse conditions, and the current resources available, the Trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

**Financial reporting standard 102 - reduced disclosure exemptions**

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

- the requirements of Section 7 Statement of Cash Flows.

**Income**

Grant income included in this category provides funding to support programme activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract or where entitlement to grant funding is subject to specific performance conditions.

Investment income is recognised on a receivable basis.

**Expenditure**

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

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

**Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**Governance costs**

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

**Tangible fixed assets**

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

Office equipment	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Individual fixed assets costing £200 or more are initially recorded at cost.

**Cardiff and Vale Action for Mental  
Health**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2020**

**1. Accounting policies - continued**

**Taxation**

All of the charity's income is primary purpose it is therefore exempt from corporation tax.

**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.

**Pension costs and other post-retirement benefits**

The charity makes contributions into the private pension schemes of its employees. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of each scheme. Any apportionment of pensions between activities and funds is based on the terms of allowed expenditure for each project and then on the split of associated wages costs.

**Operating leases**

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

**Transfer from un-incorporated entity**

The trustees valued the transfer from the unincorporated entity at cost, except for fixed assets which were transferred at net book value.

**Debtors**

Debtors are stated at their transaction price less any provision for non recoverable amounts.

**Cash**

Cash balances are stated at their year end reconciled amounts which take account of year end transactions that will clear the bank post year end.

**Creditors**

Creditors are stated at their transaction price.

**2. Investment income**

	2020	2019
	£	£
Deposit account interest	390	236
	<u>390</u>	<u>236</u>

**Cardiff and Vale Action for Mental  
Health**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2020**

**3. Income from charitable activities**

		2020	2019
	Activity	£	£
Sefyll	Core activities	31,856	31,786
Nexus	Core activities	31,856	31,786
CAVAMH Project	Core activities	86,500	86,411
DFC Small Grants Fund	Core activities	25,429	71,715
Service user remuneration	Core activities	559	1,178
Pave the Way	Core activities	-	31,492
Zurich (Join the Dots)	Core activities	-	11,000
Public Health Wales	Core activities	-	914
My Say	Core activities	14,305	14,305
		<u>190,505</u>	<u>280,587</u>

**4. Net income/(expenditure)**

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

	2020	2019
	£	£
Depreciation - owned assets	50	-
Independent Examiners fee	2,232	2,160
Operating leases	9,000	9,864
	<u>11,282</u>	<u>12,024</u>

**5. Trustees' remuneration and benefits**

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

**Trustees' expenses**

Trustees' received reimbursed expenses totalling £Nil for the year (2019: £Nil).

**6. Staff costs**

	2020	2019
	£	£
Wages and salaries	112,905	140,590
Social security costs	7,695	9,647
Other pension costs	6,099	7,698
	<u>126,699</u>	<u>157,935</u>

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

	2020	2019
Charitable activities	6	8
Administration	2	2
	<u>8</u>	<u>10</u>

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

**Cardiff and Vale Action for Mental  
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**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2020**

**7. Comparatives for the statement of financial activities**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>Income and endowments from Charitable activities</b>			
Core activities	88,503	192,084	280,587
Investment income	236	-	236
<b>Total</b>	88,739	192,084	280,823
 <b>Expenditure on Charitable activities</b>			
Core activities	63,440	256,270	319,710
<b>NET INCOME/(EXPENDITURE)</b>	25,299	(64,186)	(38,887)
<b>Transfers between funds</b>	(18,247)	18,247	-
<b>Net movement in funds</b>	7,052	(45,939)	(38,887)
<b>Reconciliation of funds</b>			
<b>Total funds brought forward</b>	107,110	67,591	174,701
<b>Total funds carried forward</b>	114,162	21,652	135,814

**8. Tangible fixed assets**

	Office equipment £	Fixtures and fittings £	Computer equipment £	Totals £
<b>Cost</b>				
At 1 April 2019	77	145	540	762
Additions	-	-	477	477
At 31 March 2020	77	145	1,017	1,239
<b>Depreciation</b>				
At 1 April 2019	77	145	540	762
Charge for year	-	-	50	50
At 31 March 2020	77	145	590	812
<b>Net book value</b>				
At 31 March 2020	-	-	427	427
At 31 March 2019	-	-	-	-



**Cardiff and Vale Action for Mental  
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**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2020**

**9. Debtors: amounts falling due within one year**

	2020 £	2019 £
Grant debtors	-	8,151
Prepayments and accrued income	16,806	2,590
	<u>16,806</u>	<u>10,741</u>

**10. Creditors: amounts falling due within one year**

	2020 £	2019 £
Trade creditors	585	2,163
Social security and other taxes	2,013	1,701
Accruals and deferred income	8,275	32,518
	<u>10,873</u>	<u>36,382</u>
Deferred income brought forward	25,429	5,000
Amounts released to incoming resources	(25,429)	(5,000)
Amounts deferred in the year	5,000	25,429
	<u>5,000</u>	<u>25,429</u>

Income received during the financial year that is applicable to periods post year end and have been deferred in line with the funding terms.

**11. Movement in funds**

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
<b>Unrestricted funds</b>				
General fund	114,161	30,019	(7,983)	136,197
<b>Restricted funds</b>				
Recovery Implementation Plan	575	-	-	575
Sefyll	-	(7,377)	7,377	-
Nexus	-	(10,054)	10,054	-
Directions	1,128	(1,160)	32	-
VOG Creating Havoc	4,673	(1,825)	(2,848)	-
HAU	782	-	(782)	-
Zurich (Join the Dots)	8,234	(8,269)	35	-
Dementia Friendly Communities small funds grant	6,261	(376)	(5,885)	-
My Say	-	2,827	-	2,827
	<u>21,653</u>	<u>(26,234)</u>	<u>7,983</u>	<u>3,402</u>
<b>TOTAL FUNDS</b>	<u>135,814</u>	<u>3,785</u>	<u>-</u>	<u>139,599</u>

**Cardiff and Vale Action for Mental  
Health**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2020**

**11. Movement in funds - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	87,448	(57,429)	30,019
<b>Restricted funds</b>			
Sefyll	31,856	(39,233)	(7,377)
Nexus	31,857	(41,911)	(10,054)
Directions	-	(1,160)	(1,160)
VOG Creating Havoc	-	(1,825)	(1,825)
Zurich (Join the Dots)	-	(8,269)	(8,269)
Dementia Friendly Communities small funds grant	25,429	(25,805)	(376)
My Say	14,305	(11,478)	2,827
	<u>103,447</u>	<u>(129,681)</u>	<u>(26,234)</u>
<b>TOTAL FUNDS</b>	<u>190,895</u>	<u>(187,110)</u>	<u>3,785</u>

**Comparatives for movement in funds**

	At 1.4.18 £	Net movement in funds £	Transfers between funds £	At 31.3.19 £
<b>Unrestricted funds</b>				
General fund	107,110	25,298	(18,247)	114,161
<b>Restricted funds</b>				
Recovery Implementation Plan	575	-	-	575
Sefyll	-	(9,188)	9,188	-
Nexus	-	(9,692)	9,692	-
Pave the way	50,248	(52,406)	2,158	-
Dart	1,770	(1,786)	16	-
Directions	6,193	(5,065)	-	1,128
VOG Creating Havoc	6,824	(2,151)	-	4,673
HAU	1,467	(685)	-	782
Zurich (Join the Dots)	514	7,720	-	8,234
Dementia Friendly Communities small funds grant	-	6,261	-	6,261
My Say	-	2,807	(2,807)	-
	<u>67,591</u>	<u>(64,185)</u>	<u>18,247</u>	<u>21,653</u>
<b>TOTAL FUNDS</b>	<u>174,701</u>	<u>(38,887)</u>	<u>-</u>	<u>135,814</u>

**Cardiff and Vale Action for Mental  
Health**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2020**

**11. Movement in funds - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	88,739	(63,441)	25,298
<b>Restricted funds</b>			
Sefyll	31,786	(40,974)	(9,188)
Nexus	31,786	(41,478)	(9,692)
Pave the way	31,492	(83,898)	(52,406)
Dart	-	(1,786)	(1,786)
Directions	-	(5,065)	(5,065)
VOG Creating Havoc	-	(2,151)	(2,151)
HAU	-	(685)	(685)
Zurich (Join the Dots)	11,000	(3,280)	7,720
Dementia Friendly Communities small funds grant	71,715	(65,454)	6,261
My Say	14,305	(11,498)	2,807
	<u>192,084</u>	<u>(256,269)</u>	<u>(64,185)</u>
<b>TOTAL FUNDS</b>	<u>280,823</u>	<u>(319,710)</u>	<u>(38,887)</u>

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Recovery Implementation Plan - funds towards the development of work relating to Recovery Implementation Plan and Mental Health Charter.

Sefyll - the adult service user involvement development project- The purpose of the project is to work with people who use mental health services and mental health service providers to ensure that service user views influence the development and delivery of services. The Project is funded by Vale of Glamorgan Council and Cardiff Council and Vale UHB.

Nexus - the Older People's Carer and Service User Involvement Development Project. The purpose of the Project is to work with carers and people using services, planners and providers, to ensure that carer and service user views influence the development and delivery of services. The Project is funded by Vale of Glamorgan Council and Cardiff Council and Vale UHB.

Join the Dots - supporting young people to have a voice in mental health services, funded by Zurich Community Trust.

Pave the way - a project funded by the Big Lottery to support people into volunteering to achieve wellbeing.

DART - Nexus project supporting people through creative activities to have a voice, funded by ICF third Sector Revenue Grant, 'Supporting Older People in the Vale 2017' (includes a second slippage amount).

Directions supporting a directory and handbook funded by ICF, Cardiff and Vale Councils, Cardiff and Vale UHB.

VOG Creating Havoc - providing creative sessions to adults and older people, carers and service users, who have experience of mental health services in the rural Vale of Glamorgan. This project is funded by the Rural Communities Fund, Vale of Glamorgan Council.

HAU - Small project funding, to help deliver solutions especially around prevention and early intervention across Cardiff and the Vale of Glamorgan through training and education.

**Cardiff and Vale Action for Mental  
Health**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2020**

**11. Movement in funds - continued**

Dementia Friendly Communities Small Grants Fund (DFC) - A Small Grants Fund for voluntary sector groups operating dementia friendly community initiatives in Cardiff and the Vale of Glamorgan, managed by cavamh on behalf of Cardiff and Vale Integrated Health and Social Care Partnership, with funding from the Welsh Government Integrated Care Fund.

My Say - funding Sefyll and Nexus to work with people using mental health services and carers, to gather feedback on inpatient and community mental health team services.

**Transfers between funds**

A net transfer of £7,983 has been made from unrestricted funds, £17,498 of which was to clear overdrawn restricted funds, where there is no reasonable expectation that this would be sufficiently covered by future restricted funding. The remainder relates to residual balances at the end of restricted projects that have been made available for unrestricted use.

The transfer completed for HAU totalling £782 relates to administrative expenditure such as printing and postage that related to the project but was charged through general.

The transfer completed for Dementia Friendly Communities totalling £5,885 relates to the management charge raised per the fund agreement.

**12. Employee benefit obligations**

The charity pays 8% (6% employer, 2% employee contribution) of salaries to employee's pension of their choice if the member of staff has been required to join the charities pension scheme. Contributions paid this financial year by the charity amounted to £5,592 (2019: £7,698).

**13. Related party disclosures**

There were no related party transactions for the year ended 31 March 2020.

**14. Member's liability**

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The Charity is a company registered in England & Wales with its registered office as disclosed in the Trustee's report.

**Cardiff and Vale Action for Mental  
Health**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2020**

	2020 £	2019 £
<b>Income and endowments</b>		
<b>Investment income</b>		
Deposit account interest	390	236
<b>Charitable activities</b>		
Sefyll	31,856	31,786
Nexus	31,856	31,786
CAVAMH Project	86,500	86,411
DFC Small Grants Fund	25,429	71,715
Service user remuneration	559	1,178
Pave the Way	-	31,492
Zurich (Join the Dots)	-	11,000
Public Health Wales	-	914
My Say	14,305	14,305
	<hr/> 190,505	<hr/> 280,587
<b>Total incoming resources</b>	190,895	280,823
<b>Expenditure</b>		
<b>Charitable activities</b>		
Wages	92,864	120,549
Social security	6,120	8,046
Pensions	6,099	7,698
Rent and rates	9,000	7,750
Insurance	1,983	2,103
Light and heat	1,679	1,555
Telephone and broadband	2,701	2,667
Printing, postage, stationery and publicity	3,288	5,166
Repairs and renewals	1,503	822
Travel and subsistence	2,267	3,103
Training	227	854
AGM and meetings costs	456	401
Legal, professional and health & safety	1,436	1,785
Sundry expenditure	432	705
Publications and subscriptions	180	66
Activities	8,500	8,880
Project partner - GVS (Pave the Way)	-	25,220
Project partner - VCS (Pave the Way)	-	27,149
Directons expenditure	1,159	5,065
DFC expenditure	23,305	65,092
	<hr/> 163,199	<hr/> 294,676
<b>Support costs</b>		
<b>Finance</b>		
Wages	20,041	20,041
Social security	1,575	1,601
Computer equipment	50	-
	<hr/> 21,666	<hr/> 21,642

This page does not form part of the statutory financial statements

**Cardiff and Vale Action for Mental  
Health**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2020**

	2020 £	2019 £
<b>Finance</b>		
<b>Governance costs</b>		
Accountancy and legal fees	2,245	3,392
	<hr/>	<hr/>
Total resources expended	187,110	319,710
	<hr/>	<hr/>
<b>Net income/(expenditure)</b>	<u>3,785</u>	<u>(38,887)</u>