

Charity number: 1156010

Washington Mind CIO

Annual report

31 March 2022

Washington Mind CIO

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Washington Mind CIO

Reference and administrative details **Year ended 31 March 2022**

Trustees

Bernadette Cornish
David Wright
Derek Sleightholme (deceased 15 July 2021)
Diane Snowdon
Elaine Habron
Lesley Thompson
Molly McIlvaney
Richard Jackson
Pat Martin (appointed 30 November 2021)
Andrew Scott (appointed 30 November 2021)

Charity registered number

1156010

Principal office

The Life House
Grasmere Terrace
Columbia
Washington
NE38 7LP

Chief executive officer

Jacqui Reeves

Accountants

UNW LLP
Chartered Accountants
Citygate
St James' Boulevard
Newcastle upon Tyne
NE1 4JE

Bankers

Unity Trust Bank Plc
9 Brindley Place
Birmingham
B1 2HB

Solicitors

Ben Hoare Bell
19 John Street
Sunderland
SR1 1JQ

Washington Mind CIO

Trustees' report Year ended 31 March 2022

The trustees present their annual report together with the financial statements of the charity for the 1 April 2021 to 31 March 2022.

Objectives and activities

• Policies and objectives

The objects of the Charitable Organisation are:

- To promote the preservation of mental health and to assist in relieving and rehabilitating persons suffering from mental disorder or conditions of emotional or mental distress requiring advice or treatment, and
- To promote the study of and research into mental health disorder and emotional or mental distress and to obtain and make records of and disseminate to the public the useful results of such research and to educate the public in matters relating to mental health.

The Charity operates primarily in the City of Sunderland and surrounding areas.

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

• Main activities undertaken to further the charity's purposes for the public benefit

Washington Mind is a well-established local mental health and wellbeing charity with extensive local knowledge and networks, and will be celebrating the 40th anniversary during the coming year. Genuine service user involvement is at the very heart of all of our work.

The trustees have considered the guidance produced by the Charity Commission on the provision of public benefit and they confirm that public benefit has been provided by the range of activities as described above.

Achievements and performance

• Review of activities

After all of the restrictions we have all faced over the last two years we have worked hard to keep our activities going. One of our main achievements has seen us refurbish our cafe and garden into a great indoor/outdoor space to meet friends and get involved in 'Cafe Life'. We are proud to offer our community a much-needed resource to enjoy. We now offer a wider weekly programme of wellbeing activities including brunch/lunch/afternoon/evening clubs, healthy eating courses and opportunities for social healthy-lifestyle activities.

Our work co-producing, developing, and delivering training continued. Our existing training programme was further enhanced through a number of opportunities. Working in partnership with Mind and the Co-Op, we co-produced The Stories We Tell And Are Told, a grief training programme that explores understanding grief and offers an alternative community approach as to how we respond. We successfully delivered the Better Mental Health training programme on behalf of Sunderland City Council. Mind and The Football Association (FA) chose us to develop and deliver Mental Health Awareness Training for their grassroots referees. This was a year when mental health was high on the agenda and we rose to the occasion fulfilling our mission.

We appointed a new clinical lead into post. We have continued to offer a flexible approach for clients with telephone, video and face-to-face appointments available to best meet the needs of clients and have adapted to meet the increasing demand for more face-to-face appointments to return following the pandemic. We have strived to meet our targets and have been able to keep the waiting time for counselling to a minimum. We have continued to offer support/signposting and advice via the SAFC Match Day Hub. Partnership work continued

Washington Mind CIO

Trustees' report (continued) Year ended 31 March 2022

Achievements and performance (continued)

throughout the year to increase our staff teams to provide accessible counselling across the City.

Our young peoples team have continued to co-produce services with our community, providing counselling across the City and maintaining Service Level Agreements with 7 schools.

We have developed and piloted 2 new training programmes with young people and school staff.

The Mental Health Zine Library (a collection of self-published DIY on all things mental health) has gained momentum - working in partnership with Northumbria University and the University of Central Lancashire, and with our zines being part of events in Bradford, Edinburgh and York.

In July our Young People's Project launched the Teenage Market, a celebration of Sunderland's young talent at PopRecs in Sunderland. With live music and young entrepreneurs running their own market stalls, it now runs every third Saturday of the month.

Our support services are always very much in demand and throughout the last year (1st April 2021- 31st March 2022) we received 1,045 new referrals and 1,496 ongoing referrals (accessing therapies, social support, wellbeing activities and alternative and therapeutic group-work). We have dealt with over 88,937 telephone, text and email enquiries, delivered training to 895 participants and have 31 active volunteers. Our www.wellbeinginfo.org website received 127,178 unique visitors during the year and our statistics show this site is often used by people during the night and at weekends, making it an invaluable resource when traditional support is not available. In addition to this, our main base the Life House received over 6,363 visitors and carers for children and adults during this period. We disseminate mental health and wellbeing information through a variety of media, including external publications, our own publications, a text service, our database, social media, surveys, our online directory, information factsheets, our website, films, service leaflets and promotional items.

Our support is built around choice, and current activities include: information resources (including websites and digital resources), counselling, alternative therapies, telephone support, therapeutic group work, psycho-educational sessions, wellbeing activities, training and volunteering opportunities. Genuine service involvement is at the heart of all that we do and we endeavour to challenge and reduce stigma and discrimination.

We disseminate mental health and wellbeing information through a variety of media, including external publications, our own publications, a text service, our database, social media, surveys, our online directory, information factsheets, our website, films, service leaflets and promotional items.

• Volunteers

Volunteers play an important role in the charity's work. Roles include administration, group work facilitators, café assistants, counselling and fundraising activities. Our main area of student placements and volunteering is counselling in our young peoples and adult counselling projects. Their contribution towards the service helps us to over-perform on targets, reduce waiting lists and provide a safe, supportive, learning environment in which counsellors can flourish.

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Trustees' report (continued) Year ended 31 March 2022

Achievements and performance (continued)

• Fundraising activities and income generation

Washington Mind abide by the fundraising code of practice. All funding is received to meet the objectives of the service. Our main source of income is grant funding. However we do have an active presence in the community which enables us to receive donations from those people who have been fundraising on our behalf. The charity does not make any material expenditure to raise income and has no plans to do so in the future.

Following on from the COVID-19 pandemic and the cost of living crisis we recognise that it is now more important than ever to plan effectively for our future income, therefore our plans for the following financial year will be to recruit a Fundraising Coordinator to increase our core funding and raise awareness across our community.

Financial review

• Financial performance and position

Washington Mind have implemented robust financial monitoring systems to ensure that the charity's resources continue to be properly managed and safeguarded. During the year our income rose to £992,030, a rise of 20% however our cost increase was contained to much lower increase of 9%, at £701,743.

Our restricted funds increased considerably this year due to short-term funding being received at the end of the financial year. This has enabled us to secure counselling posts in our adult counselling team and a training initiative. Although this is gratefully received and a positive for the charity and the year ahead, we are still in a position where demand on services outweighs the funding that we receive, which is borne out by the unrestricted deficit for the year of £21,723.

The Trustees consider that our unrestricted current asset resources of £52,193 at the 31st March 2022 and at the date of signing our accounts are sufficient to meet current ongoing operational obligations.

• Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

• Reserves policy

The management board has continued to pay scrutiny to the charity's requirements for reserves. The year has been another successful one for Washington Mind, but we appreciate that the threat of difficult times continues to lie ahead due to the many changing circumstances out of our control, including the global financial difficulties from the impact of the pandemic and continuing lockdown restrictions. This however does not change our view on the amounts necessary to fund core activities which have increased over the last year. We aim to hold undesignated reserves of between 3 and 6 months core costs.

Undesignated unrestricted reserves are £36,217. These are held to enable Washington Mind to fund its core team and running costs in the short term, as well as day-to-day running costs, outside of covered project costs. The trustees are satisfied that the current reserves are within the target range set but continue to monitor the position closely.

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Trustees' report (continued) **Year ended 31 March 2022**

• Principal risks and uncertainties

The Trustees have examined the major risks which the charity faces in relation to external factors, governance and management, internal operations and business. The likelihood and impact of risks and what systems should be in place to control and reduce those risks are kept under review by the management committee throughout the year.

Washington Mind's Risk Register includes risks regarding governance, operational, financial, external factors and compliance with law and regulation and is reviewed regularly. Trustees consider potential risks when planning and managing the charity's business. Risk management is an agenda item on every Committee meeting. Systems are designed to provide reasonable, although not absolute, assurance against material loss or misstatement of loss.

Structure, governance and management

• Constitution

Washington Mind CIO is a registered charity, number 1156010.

Washington Mind is a well-established local Charitable Incorporated Organisation governed by its Memorandum and Articles of Association, who have been delivering mental health and wellbeing support since 1981. We are affiliated to national Mind and are one of around 130 Local Mind Associations. Each one is an independent charity run by local people, for local people and we are responsible for our own funding and services. Mind provides a nationwide support network including access to legal advice and other resources.

• Methods of appointment or election of trustees

Trustees are recruited and selected using safer recruitment processes. We advertise openly to actively promote equality of opportunity for all and welcome applications from a wide range of candidates. We select all candidates for interview based on their skills, qualifications and experience, including lived-experience of mental health issues. All trustees must complete an application form and if shortlisted are interviewed at the Life House. Short listing and interviewing are carried out by more than one person, usually the CEO and one other Trustee. If accepted, the Chairperson will then confirm in writing the acceptance of their application to become a trustee. They will be formally appointed at the next board meeting. Washington Mind in its duty of care to our client group will check references and request a DBS check for all Trustees. We complete a trustee skills audit to ensure the right mix of talent, skills and potential are on the board and we can address gaps.

New Trustees are inducted to the organisation through meetings with other Trustees and senior staff. Additional training is provided as required.

Washington Mind CIO

Trustees' report (continued) Year ended 31 March 2022

Structure, governance and management (continued)

• Organisational structure and decision-making policies

Washington Mind has a management committee who are responsible for the strategic direction of the organisation. At present the committee has seven members from a variety of backgrounds relevant to the work of the charitable company. The Chief Executive Officer is appointed by the Trustees and is responsible for all aspects of the charity's operations, including obtaining adequate funding to finance the charity's services. The complete organisational structure consists of a CEO, accountable to the Management Committee with four Senior Managers accountable to the Chief Executive Officer. They are the Business Support Manager, Training Manager, Lead Young Peoples Counsellor and Lead Counsellor, who all have clinical and/or line management responsibilities for the administration, project and counselling staff. There are six members of staff in the support team and eleven staff in the clinical teams, a trainer, a youth worker and we also employ a cleaner.

All staff are interviewed and an assessment is carried out of their skills, qualifications and experience against their job description and capability. Comparative salaries are sought and benchmarked against suitable pay scales, using other Local Minds and similar organisations e.g. counselling services. For new posts we use NJC pay scales as a guide, which are used widely in the voluntary and community sectors, (although they are local government scales negotiated by the employer and trade union sides of the National Joint Council for Local Government Services).

Plans for future periods

Project Goals 2021 - 2024 for each project area:

The Life House: The Life House will thrive once again responding to the needs of our community following on from the effects of the COVID-19 pandemic.

We will update our facilities to bring as many opportunities to generate income and offer more services in our area and become a well-resourced centre.

Community engagement will be top of our agenda working with our service users and wider community to ensure our services are current and meeting the needs of the public.

We will recruit volunteers and organise trips for those people who are isolated giving them opportunities to build new relationships.

We will continue with our digital support through our social support group and face to face group work.

Wellbeinginfo.org and resources: We will work to ensure that local organisations are aware of, registered with, and promoting wellbeinginfo. The organisation will work as a united front to promote Washington Mind and all digital resources. Reasons2 will continue to be promoted and welcome new users looking to improve their wellbeing. Our resources will be monitored and updated as necessary to keep up with the ever-changing digital world and meet the needs of our users. Using social media, our innovative digital resources will remain at the fore-front of our communities.

Training: Washington Mind will develop the training project to meet the needs of the organisation and our community. We will further establish our training programme through the continuation of our relationships with businesses, educational providers, organisations and commissioners. A blended approach will include online and face to face delivery. All training will continue to be delivered to a high standard whilst generating income and supporting sustainability.

Counselling: With a new Clinical Lead in place we will continue to deliver our flexible service offering appointments via face to face, telephone and Zoom ensuring clients have a choice on how they wish to access our service.

Washington Mind CIO

Trustees' report (continued) Year ended 31 March 2022

Plans for future periods (continued)

We will work in community outreach venues across Washington and the Coalfields, actively working towards meeting performance targets and keeping waiting times to a minimum.

We will maintain our British Association for Counselling and Psychotherapy (BACP) Service Accreditation status and our staff will remain committed to ongoing CPD.

Young People's Project: We will continue to co-produce a community focused model to support mental wellness. Accessibility will be increased via detached work and choice of venue, as well as telephone and virtual support and counselling. A YP Advisory Board will be developed in South Tyneside increasing access to a range of creative wellbeing tools and Mental Health Zine Library. We will continue to work in partnership with schools and other colleagues to create opportunities across the City.

With young people as our partners, we will remain adaptive, responsive and hopeful, while supporting them to navigate life in a way that secures long term mental wellness for their future.

People Management - trustees, Staff and volunteers working as one team in a safe, stimulating, healthy environment that helps staff and volunteers work together towards shared goals.

Financial management: We will continue with our robust financial monitoring systems to ensure that the Charity's resources continue to be properly managed and safeguarded.

After a previous year of short term funding in the COVID-19 pandemic we will seek long term funding, so our position where demand on services does not outweigh the funding that we receive.

The organisation is well resourced with long term funding is in place to enable continued innovation and creativity to thrive.

Approved by order of the members of the board of trustees on 28 October 2022 and signed on their behalf by:



Bernadette Cornish
Trustee

Washington Mind CIO

Statement of trustees' responsibilities Year ended 31 March 2022

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of trustees on 28 October 2022 and signed on its behalf by:



Bernadette Cornish
Trustee



Independent examiner's report Year ended 31 March 2022

Independent examiner's report to the trustees of Washington Mind CIO ('the charity')

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

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross 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 Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work or for this report.



Independent examiner's report (continued)
Year ended 31 March 2022

Signed:

Dated: 28 October 2022

Anne Hallowell

BSc FCA DChA

UNW LLP
Newcastle upon Tyne

Washington Mind CIO

Statement of financial activities Year ended 31 March 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	2	149,108	633,520	782,628	747,702
Charitable activities	4	-	209,209	209,209	81,007
Investments		193	-	193	250
Total Income		149,301	842,729	992,030	828,959
Expenditure on:					
Charitable activities		171,024	530,719	701,743	643,178
Total expenditure		171,024	530,719	701,743	643,178
Net movement in funds		(21,723)	312,010	290,287	185,781
Reconciliation of funds:					
Total funds brought forward		208,465	676,027	884,492	698,711
Net movement in funds		(21,723)	312,010	290,287	185,781
Total funds carried forward		186,742	988,037	1,174,779	884,492

The notes on pages 14 to 27 form part of these financial statements.

Washington Mind CIO

Balance sheet At 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Intangible assets	8	13,995	14,355
Tangible assets	9	141,437	70,491
		<u>155,432</u>	<u>84,846</u>
Current assets			
Debtors	10	208,300	70,535
Cash at bank and in hand		1,016,296	864,279
		<u>1,224,596</u>	<u>934,814</u>
Creditors: amounts falling due within one year	11	(205,249)	(135,168)
Net current assets		<u>1,019,347</u>	<u>799,646</u>
Total assets less current liabilities		<u>1,174,779</u>	<u>884,492</u>
Total net assets		<u>1,174,779</u>	<u>884,492</u>
Charity funds			
Restricted funds	12	988,037	676,027
Unrestricted funds	12	186,742	208,465
Total funds		<u>1,174,779</u>	<u>884,492</u>

The financial statements were approved and authorised for issue by the trustees on 28 October 2022 and signed on their behalf by:



Bernadette Cornish
Trustee

The notes on pages 14 to 27 form part of these financial statements.

Washington Mind CIO

Statement of cash flows Year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net cash used in operating activities (see note 14)	249,015	160,086
Cash flows from investing activities		
Purchase of intangible assets	(3,600)	(3,600)
Purchase of tangible fixed assets	(93,398)	(23,000)
Net cash used in investing activities	(96,998)	(26,600)
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	152,017	133,486
Cash and cash equivalents at the beginning of the year	864,279	730,793
Cash and cash equivalents at the end of the year	1,016,296	864,279

The notes on pages 14 to 27 form part of these financial statements

Washington Mind CIO

Notes to the financial statements Year ended 31 March 2022

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland ('FRS 102') and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Washington Mind CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in pounds sterling which is the functional currency of the charity and are rounded to the nearest £1.

1.2 Going concern

As set out in more detail in the trustees' report, the charity's activities have not been significantly impacted by the Covid-19 pandemic, with continued support from its primary funders mitigating reduced income from fundraising and training.

Given the substantial cash balances and anticipated spend over the coming 12 months, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

1.3 Income

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

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Washington Mind CIO

Notes to the financial statements Year ended 31 March 2022

1. Accounting policies (continued)

1.4 Expenditure

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity, including those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements. They are apportioned against the activities of the charity in line with the estimated usage of those costs.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.5 Intangible assets and amortisation

Intangible assets costing £1,500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

Amortisation is provided on the following basis:

Computer software	- 20 % straight line
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1.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Property improvements	- 10% straight line
Motor vehicles	- 20% straight line
Equipment	- 33.33% straight line
Garden Project	- 10% straight line

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Notes to the financial statements Year ended 31 March 2022

1. Accounting policies (continued)

1.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.8 Cash and cash equivalents

Cash and cash equivalents includes cash in hand.

1.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.11 Operating leases

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

1.12 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

1.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Washington Mind CIO

Notes to the financial statements Year ended 31 March 2022

1. Accounting policies (continued)

1.14 Critical accounting estimates and areas of judgment

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Estimates included within these financial statements include depreciation and amortisation charges. None of the estimates made are considered to carry significant estimation uncertainty, nor to bear significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next financial year.

In preparing these financial statements the trustees do not consider there were any significant areas of judgement that were required in applying the charity's accounting policies as set out above.

2. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations and grants	149,108	633,520	782,628

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations and grants	127,939	619,763	747,702

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Notes to the financial statements Year ended 31 March 2022

3. Donations and Grants

Donations and grants above £5,000 have been disclosed in the table below with grant below this threshold disclosed with other grants and donations.

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Lloyds Foundation	-	24,392	24,392
NHS Sunderland CCG	-	272,661	272,661
Sunderland City Council	14,168	181,429	195,597
South Tyneside Council	-	14,115	14,115
CNTW	32,538	-	32,538
Mind	-	41,645	41,645
Sunderland Counselling Services	8,000	-	8,000
SAFC Rays Corner	38,234	-	38,234
Schools and Academies	-	15,540	15,540
Other grants and donations	56,168	83,738	139,906
Total 2022	149,108	633,520	782,628

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Lloyds Foundation	-	25,000	25,000
NHS Sunderland CCG	52,964	273,398	326,362
Sunderland City Council	10,000	145,507	155,507
South Tyneside Council	-	10,885	10,885
Kavli	-	79,255	79,255
Mind	5,000	34,371	39,371
Sunderland Counselling Services	8,000	-	8,000
Garfield Weston Foundation	-	10,000	10,000
Schools and Academies	-	20,400	20,400
Other grants and donations	51,975	20,977	72,952
Total 2021	127,939	619,793	747,732

Washington Mind CIO

Notes to the financial statements Year ended 31 March 2022

4. Income from charitable activities

	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Training sessions	209,209	209,209	81,007

5. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Core	81,052	49,806	130,858
Community	230,100	9,890	239,990
Training	58,681	5,893	64,574
Counselling	108,601	7,307	115,908
Young People	137,942	12,471	150,413
	616,376	85,367	701,743

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Core	59,533	55,419	114,952
Community	168,602	11,732	180,334
Training	44,500	6,629	51,129
Counselling	117,809	8,219	126,028
Young People	156,707	14,028	170,735
	547,151	96,027	643,178

Washington Mind CIO

Notes to the financial statements Year ended 31 March 2022

5. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2022 £	Total funds 2021 £
Depreciation	26,412	23,334
Office expenses	32,789	23,875
Building costs	201	27,446
Legal and professional fees	9,358	8,624
Travel	5	169
IT costs	11,292	7,070
Insurance	5,310	5,509
	<u>85,367</u>	<u>96,027</u>

6. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £3,600 (2021 - £3,300).

7. Staff costs

	2022 £	2021 £
Wages and salaries	421,755	400,279
Social security costs	29,078	26,887
Contribution to defined contribution pension schemes	14,709	16,474
	<u>465,542</u>	<u>443,640</u>

The average number of persons employed by the charity during the year was as follows:

	2022 No.	2021 No.
Staff	<u>21</u>	<u>22</u>

Washington Mind CIO

Notes to the financial statements Year ended 31 March 2022

7. Staff costs (continued)

No employee received remuneration amounting to more than £60,000 in either year.

The charity considers its key management personnel to comprise of the trustees, the Chief Executive and the service delivery managers. The total employee benefits of the key management personnel were £277,405 (2021: £209,006).

During the year and prior year, no trustees received any remuneration or reimbursement of expenses.

8. Intangible assets

	Computer software £
Cost	
At 1 April 2021	19,800
Additions	3,600
	<hr/>
At 31 March 2022	23,400
	<hr/>
Amortisation	
At 1 April 2021	5,445
Charge for the year	3,960
	<hr/>
At 31 March 2022	9,405
	<hr/>
Net book value	
At 31 March 2022	13,995
	<hr/>
At 31 March 2021	14,355
	<hr/>

Washington Mind CIO

Notes to the financial statements Year ended 31 March 2022

9. Tangible fixed assets

	Property £	Motor vehicles £	Equipment £	Garden project £	Total £
Cost					
At 1 April 2021	128,763	23,000	4,684	31,955	188,402
Additions	-	-	-	93,398	93,398
At 31 March 2022	128,763	23,000	4,684	125,353	281,800
Depreciation					
At 1 April 2021	103,009	2,300	3,014	9,588	117,911
Charge for the year	12,876	4,600	1,002	3,974	22,452
At 31 March 2022	115,885	6,900	4,016	13,562	140,363
Net book value					
At 31 March 2022	12,878	16,100	668	111,791	141,437
At 31 March 2021	25,754	20,700	1,670	22,367	70,491

10. Debtors

	2022 £	2021 £
Due within one year		
Trade debtors	205,648	67,999
Other debtors	116	-
Prepayments and accrued income	2,536	2,536
	208,300	70,535

Washington Mind CIO

Notes to the financial statements Year ended 31 March 2022

11. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	1,948	-
Other taxation and social security	13,644	9,085
Accruals and deferred income	189,657	126,083
	<u>205,249</u>	<u>135,168</u>
	2022 £	2021 £
Deferred income at 1 April 2021	122,183	114,863
Resources deferred during the year	142,087	51,162
Amounts released from previous periods	(79,904)	(43,842)
	<u>184,366</u>	<u>122,183</u>

Washington Mind CIO

Notes to the financial statements Year ended 31 March 2022

12. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
Designated funds				
Life House	25,754	-	(12,876)	12,878
Redundancy	119,254	-	-	119,254
Garden Project	22,367	-	(3,974)	18,393
	<u>167,375</u>	<u>-</u>	<u>(16,850)</u>	<u>150,525</u>
General funds				
Unrestricted funds	<u>41,090</u>	<u>149,301</u>	<u>(154,174)</u>	<u>36,217</u>
Total Unrestricted funds	<u>208,465</u>	<u>149,301</u>	<u>(171,024)</u>	<u>186,742</u>
Restricted funds				
Counselling	45,854	159,259	(108,691)	96,422
Training	212,257	208,909	(61,077)	360,089
Young People	318,367	235,889	(140,363)	413,893
Community	99,549	238,672	(220,588)	117,633
	<u>676,027</u>	<u>842,729</u>	<u>(530,719)</u>	<u>988,037</u>
Total of funds	<u>884,492</u>	<u>992,030</u>	<u>(701,743)</u>	<u>1,174,779</u>

Washington Mind CIO

Notes to the financial statements Year ended 31 March 2022

12. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
Designated funds					
Life House	38,630	-	(12,876)	-	25,754
Redundancy	97,197	-	-	22,057	119,254
Garden Project	25,563	-	(3,196)	-	22,367
	<u>161,390</u>	<u>-</u>	<u>(16,072)</u>	<u>22,057</u>	<u>167,375</u>
General funds					
Unrestricted funds	<u>33,838</u>	<u>128,189</u>	<u>(98,880)</u>	<u>(22,057)</u>	<u>41,090</u>
Total Unrestricted funds	<u>195,228</u>	<u>128,189</u>	<u>(114,952)</u>	<u>-</u>	<u>208,465</u>
Restricted funds					
Counselling	40,231	131,651	(126,028)	-	45,854
Training	182,379	81,007	(51,129)	-	212,257
Young People	244,158	244,944	(170,735)	-	318,367
Community	36,715	243,168	(180,334)	-	99,549
	<u>503,483</u>	<u>700,770</u>	<u>(528,226)</u>	<u>-</u>	<u>676,027</u>
Total of funds	<u>698,711</u>	<u>828,959</u>	<u>(643,178)</u>	<u>-</u>	<u>884,492</u>

Washington Mind CIO

Notes to the financial statements Year ended 31 March 2022

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	141,437	-	141,437
Intangible fixed assets	13,995	-	13,995
Current assets	52,193	1,172,403	1,224,596
Creditors due within one year	(20,883)	(184,366)	(205,249)
Total	186,742	988,037	1,174,779

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	70,491	-	70,491
Intangible fixed assets	14,355	-	14,355
Current assets	136,605	798,209	934,814
Creditors due within one year	(12,986)	(122,182)	(135,168)
Total	208,465	676,027	884,492

14. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income for the year (as per Statement of Financial Activities)	290,287	185,781
Adjustments for:		
Depreciation charges	22,452	19,374
Amortisation charges	3,690	3,960
(Increase) / decrease in debtors	(137,495)	(54,535)
Increase / (decrease) in creditors	70,081	5,506
Net cash provided by operating activities	249,015	160,086

Washington Mind CIO

Notes to the financial statements Year ended 31 March 2022

15. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	<u>1,016,296</u>	<u>864,279</u>

16. Analysis of changes in net debt

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash at bank and in hand	<u>864,279</u>	<u>152,017</u>	<u>1,016,296</u>

17. Pension commitments

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £14,709 (2021: £16,474). Contributions totalling £2,656 (2021: £2,239) were payable to the fund at the balance sheet date and are included in creditors.

18. Operating lease commitments

At 31 March 2022 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022 £	2021 £
Not later than 1 year	1,906	1,392
Later than 1 year and not later than 5 years	1,758	1,566
	<u>3,664</u>	<u>2,958</u>

19. Related party transactions

There were no related party transactions in either period.