

Mind in Salford

Report and financial statements
For the year ended 31st March 2022

Mind In Salford
For the year ended 31st March 2022

Charity number 1156625

Registered office and operational address The Angel Centre, 1 St Philips Place, Salford, M3 6FA

Trustees Trustees who served during the year and up to the date of this report were as follows:

Duncan Mann	Chair
Joanne Robinson	Vice Chair
Nadia Mustafa Karim	Appointed 17 December 2021
Ian Cameron Wells	Appointed 17 November 2021
Julie Jarman	
Eleanor Walker	
Dan Stears	
Elisa Hampson	

No Trustees held title to property belonging to Mind in Salford during the reporting period or at the date of approval.

Key Management Personnel	Markus Greenwood	Chief Executive
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Bankers	Charities Aid Foundation Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4TA
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Auditor	Slade & Cooper Limited Beehive Mill Jersey St Ancoats Manchester M4 6JG
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Mind In Salford
Trustees' annual report
For the year ended 31st March 2022

The trustees present their report and the audited financial statements for the year ended 31st March 2022.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's trust deed and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Our aims and objectives

Purposes and aims

Mind in Salford is an independent charity affiliated to Mind, the National Association for Mental Health, and we work to Mind's mission that 'we won't give up until everyone experiencing a mental health problem gets support & respect.' Our charity is established as a Charitable Incorporated Organisation (CIO) and as such reports to and is monitored by the Charity Commission.

The activities of our charity are governed by the governing document which sets out our purpose and objects which are:

- To promote the mental health of the people of Salford;
- To provide Advocacy Services for people aged 18-65 in contact with Mental Health Services in Salford;
- To advocate for mental health in Salford;
- To establish project activity in services to promote mental wellbeing.
- To consider other options of service provision around mental health issues in the future;
- No grants given by Mind in Salford.

Ensuring our work delivers our aims

We review our aims and objectives and activities each year by looking at what we have achieved and the outcomes of our work in the previous 12 months. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees to ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

The Focus of Our Work

In the year 21/22 Mind in Salford has continued to deliver its innovative services. We confirm that we have complied with the duty in Section 4 of the Charities Act 2006 to have regard to public benefit guidance published by the Commission.

We have continued to focus on the provision of Advocacy across Salford, Bolton and at Edenfield low and medium secure units. We have also continued to deliver Advice services across Salford. We have delivered the peer support service as part of the Living Well pilot programme. We have also continued to deliver our community mindfulness programme, mindfulness Practitioner Training Programme (PTP), our training offers and our one to one and group Rainbow Mind services for LGBTIAQ+ people.

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Achievements and Performance

During this financial year we were slowly moving out of the restrictions of the pandemic and implementing our organisational recovery plan.

This has meant the gradual introduction of more face to face work with clients but we continued to implement a blended model (face to face and online) to meet the needs of all of our service users. A large number of the users of our services have fed back that they still feel reticent to attend appointments and groups face to face because of their anxieties around Covid.

Some services however, have been delivered face to face all the way through the restrictions, particularly those for older people and people with learning disabilities who are typically digitally excluded or struggle to communicate over the phone.

We have continued to meet our KPIs for services in this year and in some cases such as the Bolton Advocacy contract, we have far exceeded targets. For our Money Advice & Pensions contract lower KPIs were agreed nationally to allow for the impact of Covid on debt advisors.

We continued to deliver the peer support service as part of the Living Well collaborative. In this year we recruited a new Development worker and a Lived experience Coordinator to support the project. The service is going from strength to strength and continues to roll out across the 5 neighbourhoods in Salford with the voices of lived experience at its heart.

Rainbow Mind LGBT+ service took on an Operations Manager in this year as we finalise our strategic planning for the growth of the service across Greater Manchester and London. We spoke to national Mind about the possibility of funding for a coordinator to support the roll out of best practice that we have developed across the Mind network for LGBT+ services.

We were successful in gaining grant funding for a mindfulness initiative aimed at people of colour. The project offers training and mentoring in mindfulness for people from marginalised communities with a view to providing outreach mindfulness sessions into more diverse populations. This is to combat the lack of access and opportunity for people of colour in the mindfulness field.

Who Used and Benefited From Our Services?

Our current funding covers us to work with clients in Salford, Bolton, the Edenfield Centre in Prestwich and across Greater Manchester for the Rainbow Mind work.

In total 5,674 different people accessed one or more of our services in 2021-22.

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01 April 2021 – 31st March 2022

Service Area	Client Numbers
Salford Advocacy:	1832
Secure Advocacy:	871
Bolton Advocacy:	1184
Advice Services	1504
Living Well:	57
Mindfulness:	68
Rainbow Mind:	115
Training:	43

Our client group is comprised of those with mental health issues; learning disabilities; autism; older people; people with physical and/or sensory disabilities and those who identify as LGBTQIA+.

Our Volunteers

Volunteers have continued to play a vital role in the organisation during this period, especially in fundraising.

Volunteers have still been involved with the Welfare Rights and Debt advice work, carrying caseloads and giving lower level advice.

Our Trustees

Our trustees are volunteers too, giving their time freely and guiding the governance and continued success of the organisation.

Staff

Our staff team was 68 in this year. We have created some new roles and retained the majority of the current workforce.

Fundraising

During the financial year 21/22 Mind in Salford employed a Fundraising Officer to kick start our fundraising again after the difficulties of Covid. The fundraising officer has focused on community fundraising and building relationships with corporate partners to fulfil their Corporate Social Responsibility (CSR).

Mind in Salford is registered with the voluntary regulation scheme at the Fundraising Regulator. Registration to this scheme entails commitment to good fundraising practice by complying with the Code of Fundraising Practice and the Fundraising Promise. Mind in Salford has also registered contact details with the Fundraising Regulator in the instance that a contact would like to submit a complaint about MiS Fundraising practices.

To-date Mind in Salford has complied with the Fundraising Regulator scheme and has not received any complaints.

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Detailed records of fundraising activities (including date, contact, amounts, and monitoring details) are collated by the Finance Officer and reviewed by the Business Development & Operations Manager on a monthly basis. Monthly fundraising totals are tracked in the Management Accounts and Fundraising Earned Income.

Aside from Mind in Salford's voluntary enrolment with the Fundraising Regulators, Mind in Salford has demonstrated its commitment to the protection of vulnerable people and other members of the public that might make donations or engage in fundraising activities by:

1. Complying with General Data Protection Regulation, including the organisation's responsibilities around lawful processing of fundraising data, data protection (including confidentiality) by design and default, and lawful fundraising communications (e.g. 'opt-in' consent to contacting). Mind in Salford's Data Protection policy is reviewed annually and approved by the Board of Trustees.
2. Ensuring that all staff and volunteers are DBS –checked at the level appropriate to their roles, including where appropriate, ensuring enhanced DBS checks are undertaken for staff or volunteers working with vulnerable adults. This procedure is embedded within Mind in Salford's Recruitment & Selection Policy for staff & volunteers and is in alignment with Mind in Salford's Safeguarding Vulnerable Adults Policy.
3. Maintaining frequent and timely reviews of fundraising income and activities in order to ensure fundraising activities remain lawful, reasonable (e.g. not exerting undue pressure on individuals and organisations), and accurate. These procedures are consistent with Mind in Salford's Financial Policy & Fraud Prevention Procedure.

Financial Review

The charities turnover was £1,188,282 (2021: £1,460,499) in the twelve month period. This was predominantly achieved through the delivery of service contracts, and grant funded projects (£1,138,030) with the remaining income received from trading activities (£28,102), donations (£22,067) and bank interest (£83). The charity aims to continue to diversify its income streams.

Principal Funding Sources

Our service contracts are delivered for:
Salford City Council, Salford CCG, Bolton CCG, Greater Manchester Mental Health Trust, Salford Citizens Advice Bureau and National Citizens Advice (MAPS).

Our Grants are from:
Mind (National Association for Mental Health)

Investment Policy

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are spent in the short term. Any surplus made by the charity is being considered by the management committee in terms of opportunities for investment as a standing agenda item.

Reserves Policy

The Management Committee has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be a minimum of three months of

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expenditure. The reserves are needed to meet the working capital requirements of the charity and the Management Committee are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. The charities present levels of reserves is £495,712 (2021 £519,835). Reserves are calculated as being unrestricted funds less fixed assets and designated funds. This represents just under 5 months costs. The trustees have created two designated funds, both to fund additional work out of reserves; £17,766 for the Rainbow Mind project and £38,920 to fund sessional councillors.

Plans for the Future

In 2022/23 we will be beginning the first phase of our strategic planning for the next 5 years to take us up to 2028. We will be engaging all stakeholders in the process and holding a series of strategic away days to enable all staff, trustees, volunteers and service users to input and shape the strategy going forward.

We will establish the planned 'Service User Advisory Panel' to meet regularly and advise on all aspects of the organisations strategic direction and operational delivery.

We will continue to expand our peer support service as part of the Living pilot and extend its reach into the 5 neighbourhoods in Salford.

We will formalise ways of disseminating the learning and best practice of our Rainbow mind mental health interventions for LGBT+ people to spread across the Mind network and support other LMAs to implement services for this population in their local areas. We will also begin to campaign across GM for the better treatment and challenging of stigma for people who identify as LGBT+.

We will fundraise to expand the provision of our successful Rainbow Mind 1-1 therapy offer and develop trans specific services.

Structure, governance and management

The organisation is a Charitable Incorporated Organisation, registered as a charity on 10th April 2014 in England and Wales.

Mind in Salford has a Trustee Committee of not less than five Members who meet as a full committee on a monthly basis and are responsible for the strategic direction and policy of the charity. A scheme of delegation is in place and day to day responsibility for the provision of services rests with the Chief Executive Officer (CEO).

The charity was constituted as a Charitable Incorporated Organisation (CIO) in 19th March 2014. The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. There have been no expenses reclaimed by the Trustees from the charity during the accounting period.

Where new trustees are appointed they are given a formal induction to the work of the charity and provided with the information they need to fulfil their roles, which includes information about the role of trustees and charity law. New trustee roles are promoted through local and national volunteering websites and through local stakeholder networks. Applicants are sent a trustees pack and asked to fill in a trustee application form. Applicants are shortlisted by a minimum of two trustees and all shortlisted trustee applicants will be invited to have a phone conversation with the charities chair followed by an interview with at least two current trustees. New Trustees are appointed when they have the necessary skills and capacity to contribute to the charities management and development.

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The remuneration of the personnel comprising the Senior Management Team (including the CEO), is set through our pay scale review document, researched and written 2 years ago by our external Human Resources consultants – 'Solutions for HR.' The Pay scale review sets out the salary bands for senior management dependent on responsibility and experience. Each role and corresponding salary bands were bench marked against similar roles across the Third Sector locally and nationally to give us lower and upper brackets. The pay scales document is scheduled for review and update in August 2021.

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

Statement of responsibilities of the trustees

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 the affairs of the charity 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 in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that 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 assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Risk management

The Trustee Committee has conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. The trustees have agreed to adhere to the Mind in Salford Risk Policy, a formal statement which confirms that the Mind in Salford Board of Trustees is committed to maintaining a strong risk management framework. Our aim is to ensure that Mind in Salford makes every effort to manage risk appropriately by maximising potential opportunities whilst minimising the adverse effects of risks. This Policy is used to support the Mind in Salford internal control system so that we can respond to operational, strategic and financial risks regardless of whether they are internally or externally driven. This policy is therefore be used to inform strategic decision making and ensure that Mind in Salford's risk appetite is considered when the Board and senior management team make decisions regarding the operational management and growth of Mind in Salford.

The trustees' annual report has been approved by the trustees on 18 Jan 23..... and signed on their behalf by



Duncan Mann
Chair

Independent Auditors' Report

to the Trustees of Mind In Salford

Opinion

We have audited the financial statements of Mind in Salford (the 'charity') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Independent Auditors' Report

(continued)

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 7, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect

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Independent Auditors' Report

(continued)

of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- enquiry of management and those charged with governance around actual and potential litigation and claims.
- enquiry of the charity's staff, management and those charged with governance to identify any instances of non-compliance with laws and regulations.
- reviewing minutes of meetings of those charged with governance.
- reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Slade & Cooper Ltd

Slade & Cooper Limited

Statutory Auditors

Beehive

Jersey Street

Manchester

M4 6JG

Date: 01 / 27 / 2023

Slade & Cooper Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Mind in Salford
Statement of Financial Activities
for the year ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Income from:					
Donations and legacies	3	21,462	605	22,067	37,602
Charitable activities:	4	876,067	261,963	1,138,030	1,384,081
Other trading activities	5	28,102	-	28,102	38,516
Investments	6	83	-	83	300
Total income		925,714	262,568	1,188,282	1,460,499
Expenditure on:					
Raising funds	7	31,325	-	31,325	29,487
Charitable activities:	8	935,746	343,433	1,279,179	1,284,466
Total expenditure		967,071	343,433	1,310,504	1,313,953
Net income/(expenditure) for the period	10	(41,357)	(80,865)	(122,222)	146,546
Transfer between funds		-	-	-	-
Net movement in funds for the period		(41,357)	(80,865)	(122,222)	146,546
Reconciliation of funds					
Total funds brought forward		593,755	123,933	717,688	470,663
Total funds carried forward		552,398	43,068	595,466	617,209

The statement of financial activities includes all gains and losses recognised in the period.
All income and expenditure derive from continuing activities.

Mind in Salford
Balance Sheet
as at 31 March 2022

	Note	2022	2021
		£	£
Fixed assets			
Tangible assets	15	9,439	3,055
Total fixed assets		9,439	3,055
Current assets			
Debtors	16	7,835	15,183
Cash at bank and in hand		692,936	877,317
Total current assets		700,771	892,500
Liabilities			
Creditors: amounts falling due in less than one year	17	(114,744)	(177,867)
Net current assets		586,027	714,633
Total assets less current liabilities		595,466	717,688
Net assets		595,466	717,688
Funds of the charity:			
Restricted income funds	18	43,068	123,933
Unrestricted income funds	19	552,398	593,755
Total charity funds		595,466	717,688

The notes on pages 14 to 25 form part of these accounts.

Approved by the trustees on 18 January 2023 and signed on their behalf by:

Duncan Mann (Chair)



Mind in Salford
Statement of Cash Flows
for the year ending 31 March 2022

	Note	2022 £	2021 £
Cash provided by/(used in) operating activities	21	(174,384)	280,571
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		83	300
Purchase of tangible fixed assets		(10,080)	(2,880)
Cash provided by/(used in) investing activities		(9,997)	(2,580)
Increase/(decrease) in cash and cash equivalents in the year		(184,381)	277,991
Cash and cash equivalents at the beginning of the year		877,317	599,326
Cash and cash equivalents at the end of the year		692,936	877,317

Notes to the accounts for the year ended 31 March 2022 (continued)

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The accounts (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 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Mind in Salford meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

No key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Notes to the accounts for the year ended 31 March 2022 (continued)

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Notes to the accounts for the year ended 31 March 2022 (continued)

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of commercial trading including Mindfulness, Training Service, Student Placement and their associated support costs.
- Expenditure on charitable activities includes the costs of Advocacy, IMHA Advocacy and Welfare Rights and Debt Advice undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 9.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Individual or group of similar fixed assets costing £2,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Asset Category	Annual rate
Computer equipments	33%
Office fixtures and equipment	20%

Notes to the accounts for the year ended 31 March 2022 (continued)

k Debtors

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

l Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n 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 with the exception of bank loan which are subsequently measured at amortised cost using the effective interest model.

2 Legal status of the charity

The charity is a charitable incorporated organisation registered in England and Wales and has no share capital.

3 Income from donations and legacies

	Unrestricted £	Restricted £	2022 £	Unrestricted £	Restricted £	2021 £
Community Fundraising	16,105	530	16,635	17,092	-	17,092
Corporate Donations	1,265	-	1,265	13,335	-	13,335
Donations	4,092	75	4,167	7,175	-	7,175
Total	21,462	605	22,067	37,602	-	37,602

Notes to the accounts for the year ended 31 March 2022 (continued)

4 Income from charitable activities

	Unrestricted £	Restricted £	2022 £	Unrestricted £	Restricted £	2021 £
Salford Advocacy (Salford City Council)	391,650	-	391,650	386,000	-	386,000
NHS England Secure (NHS Salford CCG)	206,087	-	206,087	211,487	-	211,487
MacColl Ward Advocacy	13,450	-	13,450	13,450	-	13,450
Bolton Advocacy	173,257	-	173,257	172,257	-	172,257
Subtotal for Advocacy	784,444	-	784,444	783,194	-	783,194
MAPS (Citizen's Advice)	-	106,883	106,883	-	106,254	106,254
IMA	420	-	420	-	-	-
MacColl Ward Advice	7,000	-	7,000	5,250	-	5,250
Manchester Mind	-	-	-	16,988	-	16,988
Salford Advice Service (NHS Salford CCG)	49,278	-	49,278	45,660	-	45,660
Young Person	30,678	-	30,678	26,400	-	26,400
Subtotal for Welfare Rights and Debt Advice	87,376	106,883	194,259	94,298	106,254	200,552
Beyond - Salford CCG	-	29,000	29,000	58,000	-	58,000
Beyond - Salford CC	-	70,000	70,000	-	-	-
Tackling Loneliness	-	-	-	-	42,010	42,010
Manchester Mind Universal Credit	4,247	-	4,247	-	-	-
Mind in the City	-	3,000	3,000	-	14,825	14,825
Livingwell Salford CCG	-	4,700	4,700	-	-	-
Livingwell Peer Support	-	29,568	29,568	-	265,000	265,000
Livingwell - other	-	312	312	-	-	-
Mind Covid IT Grant	-	-	-	-	5,000	5,000
NAMH	-	-	-	-	500	500
BUPA - Rainbow Mind	-	-	-	-	15,000	15,000
National Lottery Fund - Nursery	-	5,000	5,000	-	-	-
National Mind - Mindfulness	-	13,500	13,500	-	-	-
Subtotal for Other Income	4,247	155,080	159,327	58,000	342,335	400,335
Total	876,067	261,963	1,138,030	935,492	448,589	1,384,081

5 Income from other trading activities

	2022 £	2021 £
Mindfulness	10,815	17,762
Training	15,220	9,374
Student Placements	4,820	4,325
Miscellaneous	(2,753)	7,055
	28,102	38,516

All income from other trading activities is unrestricted.

Notes to the accounts for the year ended 31 March 2022 (continued)

6 Investment income

	Unrestricted £	Restricted £	2022 £	Unrestricted £	Restricted £	2021 £
Income from bank deposits	83	-	83	300	-	300
	83	-	83	300	-	300

7 Cost of raising funds

	2022 £	2021 £
Salary	18,246	19,294
Other Personnel Costs	8,974	5,442
Premises	-	-
Administration	129	211
External Training Provider	-	-
Other	197	1,304
Support costs	3,535	3,016
Governance	244	220
	31,325	29,487

All expenditure on cost of raising funds is unrestricted.

Notes to the accounts for the year ended 31 March 2022 (continued)

8 Analysis of expenditure on charitable activities

	Advocacy	Welfare Rights and Debt Advice £	Other £	2022 £	Advocacy £	Welfare Rights and Debt Advice £	Other £	2021 £
Salary	709,141	168,413	143,923	1,021,477	687,308	185,859	118,477	991,644
Other Personnel								
Costs	7,428	1,312	30,828	39,568	9,530	1,499	33,736	44,765
Premises	5,952	-	-	5,952	5,992	-	-	5,992
Admin	6,199	4,900	908	12,007	9,549	4,168	1,270	14,987
External Provider	-	-	20,000	20,000	-	-	114,110	114,110
Grants paid to external providers	-	-	58,701	58,701	-	-	-	-
Other	255	1,138	4,568	5,961	382	543	8,570	9,495
Support costs	75,163	18,642	15,703	109,508	57,258	14,602	25,943	97,803
Governance costs	4,122	1,022	861	6,005	3,225	822	1,623	5,670
	808,260	195,427	275,492	1,279,179	773,244	207,493	303,729	1,284,466
				2022 £				2021 £
Restricted expenditure				343,433				360,109
Unrestricted expenditure				935,746				924,357
				1,279,179				1,284,466

9 Analysis of governance and support costs

	Basis of apportionment	Support £	Governance £	2022 £	Support £	Governance £	2021 £
Other personnel costs	No. of Staff	7,702	-	7,702	5,837	-	5,837
Premises	No. of Staff	39,164	-	39,164	40,165	-	40,165
Administration	No. of Staff	60,181	-	60,181	46,233	-	46,233
Other	No. of Staff	2,189	-	2,189	463	-	463
Depreciation	No. of Staff	3,696	-	3,696	2,405	-	2,405
Accounting	No. of Staff	2,000	4,200	6,200	2,700	5,670	8,370
		114,932	4,200	119,132	97,803	5,670	103,473

Notes to the accounts for the year ended 31 March 2022 (continued)

10 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2022 £	2021 £
Depreciation	3,696	2,406
Auditor's remuneration - audit fees	4,000	3,360
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11 Staff costs

Staff costs during the period were as follows:

	2022 £	2021 £
Wages and salaries	933,914	905,904
Social security costs	76,094	75,187
Pension costs	29,715	29,403
	<hr/>	<hr/>
	1,039,723	1,010,494
	<hr/>	<hr/>

No employees has employee benefits in excess of £60,000 (2021: Nil).

The average number of staff employed during the period was 41 (2021: 37).

The average full time equivalent number of staff employed during the period was 35.5 (2021: 32.6).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £52,997 (2021: £50,632).

12 Trustee remuneration and expenses, and related party transactions

No members of the management committee received any remuneration (2021: £1,900). No other management committee member nor any persons connected with them received any other remuneration or reimbursed expenses during the year (2021: Nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2021: nil).

Notes to the accounts for the year ended 31 March 2022 (continued)

13 Government grants

The government grants recognised in the accounts were as follows:

	2022 £	2021 £
MAPS	106,883	106,254
United Utilities	420	-
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	107,303	106,254
	<hr/>	<hr/>

There were no unfulfilled conditions and contingencies attaching to the grants

14 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

15 Fixed assets: tangible assets

	Office equipment £	Computer equipment £	Total £
Cost			
At 1 April 2021	3,036	25,438	28,474
Additions	-	10,080	10,080
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2022	3,036	35,518	38,554
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 April 2021	3,036	22,383	25,419
Charge for the year	-	3,696	3,696
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2022	3,036	26,079	29,115
	<hr/>	<hr/>	<hr/>
Net book value			
At 31 March 2022	-	9,439	9,439
	<hr/>	<hr/>	<hr/>
At 31 March 2021	-	3,055	3,055
	<hr/>	<hr/>	<hr/>

Notes to the accounts for the year ended 31 March 2022 (continued)

16 Debtors

	2022 £	2021 £
Trade debtors	1,510	5,526
Other debtors	925	925
Prepayments and accrued income	5,400	8,732
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	7,835	15,183
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17 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	10,813	122,803
Other creditors and accruals	24,676	38,721
Taxation and social security	18,758	16,343
Income received in advance	60,497	-
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	114,744	177,867
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18 Analysis of movements in restricted funds

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Other					
Tackling Loneliness	30,250	-	-	(30,250)	-
Mind in the City	1,199	3,000	(4,199)	-	-
Digital transformation	184	-	(184)	-	-
Livingwell Peer Support	89,921	-	(89,921)	-	-
Livingwell Salford CCG	-	4,700	(4,700)	-	-
Livingwell other	-	312	(312)	-	-
Mindfulness	-	-	(30,250)	30,250	-
The Listening Lounge	-	29,568	-	-	29,568
National Lottery fund bursary	-	5,000	(5,000)	-	-
National Mind - Mindfulness	-	13,500	-	-	13,500
Rainbow Mind	-	605	(605)	-	-
Beyond	-	99,000	(99,000)	-	-
Welfare Rights and Debt Advice					
MAPS	2,379	106,883	(109,262)	-	-
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Total	123,933	262,568	(343,433)	-	43,068
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Notes to the accounts for the year ended 31 March 2022 (continued)

18 Analysis of movements in restricted funds (continued)

Previous reporting period	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
Other					
Tackling Loneliness	-	42,010	(11,760)	-	30,250
Mind in the City	(6,988)	14,825	(6,638)	-	1,199
Digital transformation	-	500	(316)	-	184
Livingwell Peer Support	42,441	265,000	(217,520)	-	89,921
Mind - Covid IT grant	-	5,000	(5,000)	-	-
BUPA - Rainbow Mind	-	15,000	(15,000)	-	-
Welfare Rights and Debt Advice					
MAPS	-	106,254	(103,875)	-	2,379
Total	-	448,589	(360,109)	-	123,933

Name of	Description, nature and purposes of the fund
The Listening Lounge	This is a crisis response fund to pay for peer support workers for people that are diverted away from Accident and Emergency, and works alongside home based treatment services
Livingwell Peer Support	Living Well Salford is one of only four national pilot sites, as part of the Living Well UK programme, which is creating new ways of supporting the mental health of people in local communities. The Salford-based community mental health service offers holistic support for people struggling with their mental health.
MAPS	This is money from the Money Advice and Pension Service, and is to provide debt advice for people with mental health conditions
National Mind - Mindfulness	This is a project to increase the number of mindfulness teachers from the BAPOC communities
Tackling Loneliness	The Loneliness Fund supported Mind in Salford's socially distanced engagement, support, and mindfulness courses as part of our larger Social Isolation Support Package offers, which were developed in response to the needs of service users as a result of the coronavirus pandemic and lockdowns. The engagement and course offerings were delivered in partnership with local Salford organisations to ensure that the offers were socially and culturally appropriate and also offered resources, equipment, and support to these organisations around digital exclusion.

19 Analysis of movement in unrestricted funds

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	As at 31 March 2022 £
General fund	519,835	925,714	(949,837)	-	495,712
Rainbow Mind	35,000	-	(17,234)	-	17,766
Sessional Councillors	38,920	-	-	-	38,920
	593,755	925,714	(967,071)	-	552,398

Notes to the accounts for the year ended 31 March 2022 (continued)

19 Analysis of movements in unrestricted funds (continued)

Previous reporting period	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	As at 31 March 2021 £
General fund	535,689	1,011,910	(953,844)	(73,920)	519,835
Rainbow Mind	-	-	-	35,000	35,000
Sessional Councillors	-	-	-	38,920	38,920
	535,689	1,011,910	(953,844)	-	593,755

Name of	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds
Rainbow Mind, Sessional Councillors	Both these funds are to fund additional project work out of reserves and will be spent over the next two financial years

20 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	9,439	-	-	9,439
Other net current assets/(liabilities)	486,273	56,686	43,068	586,027
Total	495,712	56,686	43,068	595,466

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

	2022 £	2021 £
Net income/(expenditure) for the year	(122,222)	146,546
Adjustments for:		
Depreciation charge	3,696	2,406
Dividends, interest and rents from investments	(83)	(300)
Decrease/(increase) in debtors	7,348	16,883
Increase/(decrease) in creditors	(63,123)	115,036
Net cash provided by/(used in) operating	(174,384)	280,571