

# Mind in Salford

Report and financial statements  
For the year ended 31<sup>st</sup> March 2023

# Mind In Salford

For the year ended 31<sup>st</sup> March 2023

**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 |
| Eleanor Walker  | Secretary  |
| Julie Jarman    |            |
| Ian Wells       |            |
| Nadia Mustafa   |            |

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

|                                 |                  |                 |
|---------------------------------|------------------|-----------------|
| <b>Key Management Personnel</b> | Markus Greenwood | Chief Executive |
|---------------------------------|------------------|-----------------|

|                |   |
|----------------|---|
| <b>Bankers</b> | Charities Aid Foundation Bank<br>25 Kings Hill Avenue<br>Kings Hill<br>West Malling<br>Kent<br>ME19 4TA |
|----------------|---|

|                |   |
|----------------|---|
| <b>Auditor</b> | Slade & Cooper Limited<br>Beehive Mill<br>Jersey St<br>Ancoats<br>Manchester M4 6JG |
|----------------|---|

Mind In Salford  
Trustees' annual report  
For the year ended 31<sup>st</sup> March 2023

The trustees present their report and the audited financial statements for the year ended 31<sup>st</sup> March 2023.

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 22/23 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 began to see the mental health impact on clients from the Covid pandemic with both our Welfare Rights and Debt advice service and Community Advocacy service working with large numbers of people who had never experienced poor mental health before the pandemic. This coupled with the continuing cost of living crisis has increased the challenges for our services and meant we are dealing with large numbers of complex cases.

Despite these challenges we still managed to meet and in most cases exceed our KPI's, continuing the high performance of the organisation from previous years.

In this year we held a series of stakeholder engagement events to begin shaping our strategic plan for the next 5 years. Staff, volunteers, trustees and service users all came together to create the vision for the organisation for the future, placing lived experience at the heart of everything we do.

We managed to secure an extra £80,000 of funding for our lived experience peer element of the Living Well Salford mental health service. This enabled us to recruit a Volunteer Coordinator and increase the rate of pay and hours of the paid peer mentors. The service continued its planned rollout across the 5 neighbourhoods of Salford.

In September of this year an undercover Panorama TV expose was released highlighting the malpractice of a number of staff at the unit and the heinous mistreatment of some of the patients. This has had far-reaching consequences on the operations of Edenfield with a new management team being put in place by GMMH. Mind in Salford is undertaking an internal review of its advocacy service based at the unit to highlight any lessons that need to be learned.

During the early part of this financial year it was looking like our Money Advice & Pensions Service (MAPS) funding would end with the government recommending a large cut in face-to-face debt advisors nationally. With this in mind we looked at reconfiguring our Welfare Rights & Debt advice service to be more holistic and better meet the needs of the people we serve. However, after much protest from advice providers across the UK, the MAPS funding was continued until March 2025. We will continue our plans to create a more holistic service, seeking alternative funding streams that give us more freedom.

Just before Christmas this year we re-tendered for the Salford Advocacy Hub contract. This is our biggest statutory contract and it was vital that we were successful in winning this contract. Thanks to the great staff team we put together a strong bid and found out in March 2023 that we had been awarded the contract once again, giving us 3 years with a possible further 2 year extension on top of that.

The Bolton Advocacy Hub also came up for tender this year and we regrettably decided not to re-tender as an organisation. Although we had run the contract very successfully for the past few years, delivering 2000 advocacy hours per quarter on a KPI of 4000 per annum; the hourly rate for the contract was drastically reduced and we decided that we couldn't continue to deliver the same high calibre service within the new financial envelope.

Mind in Salford won the national award for Information Governance in the Mind Excellence awards 2022/23.



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Who Used and Benefited From Our Services?

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

In total 6,381 different people accessed one or more of our services in 2022-23.

01 April 2022 – 31<sup>st</sup> March 2023

| Service Area      | Client Numbers |
|-------------------|----------------|
| Salford Advocacy: | 1796           |
| Secure Advocacy:  | 841            |
| Bolton Advocacy:  | 1204           |
| Advice Services   | 2116           |
| Living Well:      | 146            |
| Mindfulness:      | 75             |
| Rainbow Mind:     | 135            |
| Training:         | 68             |

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

We have continued to develop our roles for volunteers in the organisation, including for fundraising and volunteering days for corporations.

Volunteers have still been involved with the Welfare Rights and Debt Advice ( WRDA) 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 60 in this year. We have created some new roles and retained the majority of the current workforce.

Fundraising

During this financial year Mind in Salford focused on rebuilding its fundraising capacity following the hiatus caused by the Covid pandemic.

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

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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.

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 £1,397,168 (2022: £1,188,282) in the twelve month period. This was predominantly achieved through the delivery of service contracts, and grant funded projects £1,347,449 (2022: £1,138,030) with the remaining income received from trading activities £24,252 (2022: £28,102), donations £23,210 (2022: £22,067) and bank interest £2,257 (2022: £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)

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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 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 £374,148 (unrestricted funds less fixed assets and designated funds). This represents just over 3 months total costs.

**Plans for the Future**

In 2023/24 we will establish strategic working groups to take forward our 5 year strategic plan for the organisation. We will set up quarterly stakeholder meetings to feed back on the progress of the groups and continue to facilitate input from all areas to shape our direction.

We will also continue to shape and establish the '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 Living Well Salford and facilitate and develop the on-going influence of Lived experience in the service and in Community Mental Health Transformation in Salford.

We will look to expand the provision and development of our Rainbow Mind services and secure new funding.

We will establish a therapies working group to use the mental health population data from national Mind and our local intelligence to develop therapeutic services to meet local need.

We will continue to diversify our income streams.

**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 19<sup>th</sup> 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

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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.

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 17/01/24..... 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 2023 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 2023, 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

*[continued ...]*

## 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: 25/01/2024

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 2023

|  | Note | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2023<br>Total funds<br>£ | 2022<br>Total funds<br>£ |
|--|------|----------------------------|--------------------------|--------------------------|--------------------------|
| <b>Income from:</b>                                |      |                            |                          |                          |                          |
| Donations and legacies                             | 3    | 23,147                     | 63                       | 23,210                   | 22,067                   |
| Charitable activities:                             | 4    | 884,500                    | 462,949                  | 1,347,449                | 1,138,030                |
| Other trading activities                           | 5    | 24,252                     | -                        | 24,252                   | 28,102                   |
| Investments  | 6    | 2,257                      | -                        | 2,257                    | 83                       |
| <b>Total income</b>                                |      | <b>934,156</b>             | <b>463,012</b>           | <b>1,397,168</b>         | <b>1,188,282</b>         |
| <b>Expenditure on:</b>                             |      |                            |                          |                          |                          |
| Raising funds                                      | 7    | 21,302                     | -                        | 21,302                   | 31,325                   |
| Charitable activities:                             | 8    | 999,151                    | 358,125                  | 1,357,276                | 1,279,179                |
| <b>Total expenditure</b>                           |      | <b>1,020,453</b>           | <b>358,125</b>           | <b>1,378,578</b>         | <b>1,310,504</b>         |
| <b>Net income/(expenditure)<br/>for the period</b> | 10   | <b>(86,297)</b>            | <b>104,887</b>           | <b>18,590</b>            | <b>(122,222)</b>         |
| Transfer between funds                             |      | -                          | -                        | -                        | -                        |
| <b>Net movement in funds for<br/>the period</b>    |      | <b>(86,297)</b>            | <b>104,887</b>           | <b>18,590</b>            | <b>(122,222)</b>         |
| <b>Reconciliation of funds</b>                     |      |                            |                          |                          |                          |
| Total funds brought forward                        |      | 552,398                    | 43,068                   | 595,466                  | 717,688                  |
| <b>Total funds carried forward</b>                 |      | <b>466,101</b>             | <b>147,955</b>           | <b>614,056</b>           | <b>595,466</b>           |

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 2023

|  | Note | £        | 2023 | £              | £         | 2022 | £              |
|--|------|----------|------|----------------|-----------|------|----------------|
| <b>Fixed assets</b>                                  |      |          |      |                |           |      |                |
| Tangible assets                                      | 15   |          |      | 53,537         |           |      | 9,439          |
|  |      |          |      | <hr/>          |           |      | <hr/>          |
| <b>Total fixed assets</b>                            |      |          |      | <b>53,537</b>  |           |      | <b>9,439</b>   |
| <b>Current assets</b>                                |      |          |      |                |           |      |                |
| Debtors  | 16   | 12,492   |      |                | 7,835     |      |                |
| Cash at bank and in hand                             |      | 610,607  |      |                | 692,936   |      |                |
|  |      | <hr/>    |      |                | <hr/>     |      |                |
| <b>Total current assets</b>                          |      |          |      | <b>623,099</b> |           |      | <b>700,771</b> |
| <b>Liabilities</b>                                   |      |          |      |                |           |      |                |
| Creditors: amounts falling due in less than one year | 17   | (62,580) |      |                | (114,744) |      |                |
|  |      | <hr/>    |      |                | <hr/>     |      |                |
| <b>Net current assets</b>                            |      |          |      | <b>560,519</b> |           |      | <b>586,027</b> |
|  |      |          |      | <hr/>          |           |      | <hr/>          |
| <b>Total assets less current liabilities</b>         |      |          |      | 614,056        |           |      | 595,466        |
|  |      |          |      | <hr/>          |           |      | <hr/>          |
| <b>Net assets</b>                                    |      |          |      | <b>614,056</b> |           |      | <b>595,466</b> |
|  |      |          |      | <hr/> <hr/>    |           |      | <hr/> <hr/>    |
| <b>Funds of the charity:</b>                         |      |          |      |                |           |      |                |
| Restricted income funds                              | 18   |          |      | 147,955        |           |      | 43,068         |
| Unrestricted income funds                            | 19   |          |      | 466,101        |           |      | 552,398        |
|  |      |          |      | <hr/>          |           |      | <hr/>          |
| <b>Total charity funds</b>                           |      |          |      | <b>614,056</b> |           |      | <b>595,466</b> |
|  |      |          |      | <hr/> <hr/>    |           |      | <hr/> <hr/>    |

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

Approved by the trustees on 17 January 2024 ..... and signed on their behalf by:

Duncan Mann (Chair)



Mind in Salford  
Statement of Cash Flows  
for the year ending 31 March 2023

|   | Note | 2023<br>£       | 2022<br>£        |
|---|------|-----------------|------------------|
| <b>Cash provided by/(used in)<br/>operating activities</b>      | 21   | <b>(29,184)</b> | <b>(174,384)</b> |
| <i>Cash flows from investing activities:</i>                    |      |                 |                  |
| Dividends, interest, and rents<br>from investments              |      | 2,257           | 83               |
| Purchase of tangible fixed assets                               |      | (55,402)        | (10,080)         |
| <b>Cash provided by/(used in)<br/>investing activities</b>      |      | <b>(53,145)</b> | <b>(9,997)</b>   |
| Increase/(decrease) in cash and<br>cash equivalents in the year |      | (82,329)        | (184,381)        |
| Cash and cash equivalents at the<br>beginning of the year       |      | 692,936         | 877,317          |
| <b>Cash and cash equivalents at<br/>the end of the year</b>     |      | <b>610,607</b>  | <b>692,936</b>   |

Notes to the accounts for the year ended 31 March 2023 (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 2023 (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 2023 (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 equipment & software | 20% to 33%  |
| Office fixtures and equipment | 20%         |

## Notes to the accounts for the year ended 31 March 2023 (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<br>£ | Restricted<br>£ | 2023<br>£     | Unrestricted<br>£ | Restricted<br>£ | 2022<br>£     |
|-----------------------|-------------------|-----------------|---------------|-------------------|-----------------|---------------|
| Community Fundraising | 518               | -               | 518           | 16,105            | 530             | 16,635        |
| Corporate Donations   | 555               | -               | 555           | 1,265             | -               | 1,265         |
| Donations             | 22,074            | 63              | 22,137        | 4,092             | 75              | 4,167         |
| <b>Total</b>          | <b>23,147</b>     | <b>63</b>       | <b>23,210</b> | <b>21,462</b>     | <b>605</b>      | <b>22,067</b> |

## Notes to the accounts for the year ended 31 March 2023 (continued)

**4 Income from charitable activities**

|  | Unrestricted<br>£ | Restricted<br>£ | 2023<br>£        | Unrestricted<br>£ | Restricted<br>£ | 2022<br>£        |
|--|-------------------|-----------------|------------------|-------------------|-----------------|------------------|
| Salford Advocacy (Salford City Council)            | 391,000           | -               | 391,000          | 391,650           | -               | 391,650          |
| NHS England Secure (NHS Salford CCG)               | 206,087           | -               | 206,087          | 206,087           | -               | 206,087          |
| MacColl Ward Advocacy                              | 13,450            | -               | 13,450           | 13,450            | -               | 13,450           |
| Bolton Advocacy                                    | 190,365           | -               | 190,365          | 173,257           | -               | 173,257          |
| <b>Subtotal for Advocacy</b>                       | <b>800,902</b>    | <b>-</b>        | <b>800,902</b>   | <b>784,444</b>    | <b>-</b>        | <b>784,444</b>   |
| MAPS (Citizen's Advice)                            | -                 | 109,722         | 109,722          | -                 | 106,883         | 106,883          |
| IMA  | -                 | -               | -                | 420               | -               | 420              |
| MacColl Ward Advice                                | 7,000             | -               | 7,000            | 7,000             | -               | 7,000            |
| National Mind redesign service                     | -                 | 2,520           | 2,520            | -                 | -               | -                |
| Eric Wright  | -                 | 40,500          | 40,500           | -                 | -               | -                |
| Salford Advice Service (NHS Salford CCG)           | 45,920            | -               | 45,920           | 49,278            | -               | 49,278           |
| Young Person                                       | 30,678            | -               | 30,678           | 30,678            | -               | 30,678           |
| <b>Subtotal for Welfare Rights and Debt Advice</b> | <b>83,598</b>     | <b>152,742</b>  | <b>236,340</b>   | <b>87,376</b>     | <b>106,883</b>  | <b>194,259</b>   |
| Beyond - Salford CCG                               | -                 | -               | -                | -                 | 29,000          | 29,000           |
| Beyond - Salford CC                                | -                 | -               | -                | -                 | 70,000          | 70,000           |
| GMCVO - IAPT                                       | -                 | 27,892          | 27,892           | -                 | -               | -                |
| Manchester Mind Universal Credit                   | -                 | -               | -                | 4,247             | -               | 4,247            |
| Mind in the City                                   | -                 | -               | -                | -                 | 3,000           | 3,000            |
| Livingwell Salford CCG                             | -                 | 118,202         | 118,202          | -                 | 4,700           | 4,700            |
| Livingwell - Start in Salford                      | -                 | 20,548          | 20,548           | -                 | 29,568          | 29,568           |
| Livingwell - six degrees (IAPT)                    | -                 | 41,492          | 41,492           | -                 | 312             | 312              |
| Mindfulness for Menopause TOG Mind                 | -                 | 20,184          | 20,184           | -                 | -               | -                |
| Salford CCG The Listening Lounge                   | -                 | 31,668          | 31,668           | -                 | -               | -                |
| Rainbow Mind - Mind in the City                    | -                 | 36,476          | 36,476           | -                 | -               | -                |
| National Lottery Fund - Burserly                   | -                 | -               | -                | -                 | 5,000           | 5,000            |
| National Mind - Mindfulness                        | -                 | 13,500          | 13,500           | -                 | 13,500          | 13,500           |
| Other  | -                 | 245             | 245              | -                 | -               | -                |
| <b>Subtotal for Other Income</b>                   | <b>-</b>          | <b>310,207</b>  | <b>310,207</b>   | <b>4,247</b>      | <b>155,080</b>  | <b>159,327</b>   |
| <b>Total</b>                                       | <b>884,500</b>    | <b>462,949</b>  | <b>1,347,449</b> | <b>876,067</b>    | <b>261,963</b>  | <b>1,138,030</b> |

**5 Income from other trading activities**

|                    | 2023<br>£     | 2022<br>£     |
|--------------------|---------------|---------------|
| Mindfulness        | 12,338        | 10,815        |
| Training           | 2,925         | 15,220        |
| Student Placements | 8,280         | 4,820         |
| Miscellaneous      | 709           | (2,753)       |
|                    | <b>24,252</b> | <b>28,102</b> |

All income from other trading activities is unrestricted.

## Notes to the accounts for the year ended 31 March 2023 (continued)

**6 Investment income**

|                           | Unrestricted<br>£ | Restricted<br>£ | 2023<br>£ | Unrestricted<br>£ | Restricted<br>£ | 2022<br>£ |
|---------------------------|-------------------|-----------------|-----------|-------------------|-----------------|-----------|
| Income from bank deposits | 2,257             | -               | 2,257     | 83                | -               | 83        |
|                           | 2,257             | -               | 2,257     | 83                | -               | 83        |

**7 Cost of raising funds**

|                            | 2023<br>£ | 2022<br>£ |
|----------------------------|-----------|-----------|
| Salary                     | 18,570    | 18,246    |
| Other Personnel Costs      | 67        | 8,974     |
| Premises                   | -         | -         |
| Administration             | -         | 129       |
| External Training Provider | -         | -         |
| Other                      | 72        | 197       |
| Support costs              | 2,469     | 3,535     |
| Governance                 | 124       | 244       |
|                            | 21,302    | 31,325    |

All expenditure on cost of raising funds is unrestricted.



## Notes to the accounts for the year ended 31 March 2023 (continued)

**8 Analysis of expenditure on charitable activities**

|                                   | Advocacy | weirare<br>Rights<br>and Debt<br>Advice<br>£ | Other<br>£ | 2023<br>£ | Advocacy | weirare<br>Rights and<br>Debt<br>Advice<br>£ | Other<br>£ | 2022<br>£ |
|-----------------------------------|----------|--|------------|-----------|----------|--|------------|-----------|
| Salary                            | 715,631  | 202,392                                      | 196,046    | 1,114,069 | 709,141  | 168,413                                      | 143,923    | 1,021,477 |
| Other Personnel                   |          |  |            |           |          |  |            |           |
| Costs                             | 20,527   | 985  | 30,783     | 52,295    | 7,428    | 1,312  | 30,828     | 39,568    |
| Premises                          | 7,164    | -  | -          | 7,164     | 5,952    | -  | -          | 5,952     |
| Admin                             | 3,391    | 6,676  | 879        | 10,946    | 6,199    | 4,900  | 908        | 12,007    |
| External Provider                 | -        | -  | 21,000     | 21,000    | -        | -  | 20,000     | 20,000    |
| Grants paid to external providers | -        | -  | -          | -         | -        | -  | 58,701     | 58,701    |
| Other                             | 1,577    | 4,244  | 1,562      | 7,383     | 255      | 1,138  | 4,568      | 5,961     |
| Support costs                     | 81,069   | 23,677                                       | 32,757     | 137,503   | 75,163   | 18,642                                       | 15,703     | 109,508   |
| Governance costs                  | 4,077    | 1,191  | 1,648      | 6,916     | 4,122    | 1,022  | 861        | 6,005     |
|                                   | 833,436  | 239,165                                      | 284,675    | 1,357,276 | 808,260  | 195,427                                      | 275,492    | 1,279,179 |
|                                   |          |  |            | 2023<br>£ |          |  |            | 2022<br>£ |
| Restricted expenditure            |          |  |            | 358,125   |          |  |            | 343,433   |
| Unrestricted expenditure          |          |  |            | 999,151   |          |  |            | 935,746   |
|                                   |          |  |            | 1,357,276 |          |  |            | 1,279,179 |

**9 Analysis of governance and support costs**

|                             | Basis of apportionment | Support<br>£ | Governance<br>£ | 2023<br>£ | Support<br>£ | Governance<br>£ | 2022<br>£ |
|-----------------------------|------------------------|--------------|-----------------|-----------|--------------|-----------------|-----------|
| Other personnel costs       | income                 | 20,924       | -               | 20,924    | 7,702        | -               | 7,702     |
| Premises                    | income                 | 45,492       | -               | 45,492    | 39,164       | -               | 39,164    |
| Administration              | income                 | 54,561       | -               | 54,561    | 60,181       | -               | 60,181    |
| Other                       | income                 | 7,692        | -               | 7,692     | 2,189        | -               | 2,189     |
| Depreciation                | income                 | 11,304       | -               | 11,304    | 3,696        | -               | 3,696     |
| Year end accounts and audit | income                 | -            | 7,040           | 7,040     | 2,000        | 4,200           | 6,200     |
|                             |                        | 139,973      | 7,040           | 147,013   | 114,932      | 4,200           | 119,132   |

## Notes to the accounts for the year ended 31 March 2023 (continued)

**10 Net income/(expenditure) for the year**

|  |           |           |
|--|-----------|-----------|
| This is stated after charging/(crediting): | 2023<br>£ | 2022<br>£ |
| Depreciation                               | 11,304    | 3,696     |
| Auditor's remuneration - audit fees        | 5,040     | 4,000     |
|  | <hr/>     | <hr/>     |

**11 Staff costs**

Staff costs during the period were as follows:

|                                  |           |           |
|----------------------------------|-----------|-----------|
|                                  | 2023<br>£ | 2022<br>£ |
| Wages and salaries               | 1,019,548 | 933,914   |
| Social security costs            | 82,734    | 76,094    |
| Pension costs                    | 30,194    | 29,715    |
| Redundancy and termination costs |           | -         |
|                                  | <hr/>     | <hr/>     |
|                                  | 1,132,476 | 1,039,723 |
|                                  | <hr/>     | <hr/>     |

No employees has employee benefits in excess of £60,000 (2022: Nil).

The average number of staff employed during the period was 40.7 (2022: 41).

The average full time equivalent number of staff employed during the period was 34.6 (2022: 35.5).

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 £55,420 (2022: £52,997).

**12 Trustee remuneration and expenses, and related party transactions**

No members of the management committee received any remuneration (2022: £nil). No other management committee member nor any persons connected with them received any other remuneration or reimbursed expenses during the year (2022: 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 (2022: nil).

## Notes to the accounts for the year ended 31 March 2023 (continued)

**13 Government grants**

The government grants recognised in the accounts were as follows:

|                  | 2023<br>£ | 2022<br>£ |
|------------------|-----------|-----------|
| MAPS             | 109,722   | 106,883   |
| United Utilities | -         | 420       |
|                  | <hr/>     | <hr/>     |
|                  | 109,722   | 107,303   |
|                  | <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<br>equipment<br>£ | Computer<br>equipment<br>£ | Total<br>£ |
|-----------------------|--------------------------|----------------------------|------------|
| <b>Cost</b>           |                          |                            |            |
| At 1 April 2022       | 3,036                    | 35,518                     | 38,554     |
| Additions             | -                        | 55,402                     | 55,402     |
| Disposals             | -                        | -                          | -          |
|                       | <hr/>                    | <hr/>                      | <hr/>      |
| At 31 March 2023      | 3,036                    | 90,920                     | 93,956     |
|                       | <hr/>                    | <hr/>                      | <hr/>      |
| <b>Depreciation</b>   |                          |                            |            |
| At 1 April 2022       | 3,036                    | 26,079                     | 29,115     |
| Charge for the year   | -                        | 11,304                     | 11,304     |
| Disposals             | -                        | -                          | -          |
|                       | <hr/>                    | <hr/>                      | <hr/>      |
| At 31 March 2023      | 3,036                    | 37,383                     | 40,419     |
|                       | <hr/>                    | <hr/>                      | <hr/>      |
| <b>Net book value</b> |                          |                            |            |
| At 31 March 2023      | -                        | 53,537                     | 53,537     |
|                       | <hr/>                    | <hr/>                      | <hr/>      |
| At 31 March 2022      | -                        | 9,439                      | 9,439      |
|                       | <hr/>                    | <hr/>                      | <hr/>      |

## Notes to the accounts for the year ended 31 March 2023 (continued)

**16 Debtors**

|                                | 2023<br>£ | 2022<br>£ |
|--------------------------------|-----------|-----------|
| Trade debtors                  | 6,732     | 1,510     |
| Other debtors                  | -         | 925       |
| Prepayments and accrued income | 5,760     | 5,400     |
|                                | <hr/>     | <hr/>     |
|                                | 12,492    | 7,835     |
|                                | <hr/>     | <hr/>     |

**17 Creditors: amounts falling due within one year**

|                              | 2023<br>£ | 2022<br>£ |
|------------------------------|-----------|-----------|
| Trade creditors              | 9,206     | 10,813    |
| Other creditors and accruals | 32,326    | 24,676    |
| Taxation and social security | 21,048    | 18,758    |
| Income received in advance   | -         | 60,497    |
|                              | <hr/>     | <hr/>     |
|                              | 62,580    | 114,744   |
|                              | <hr/>     | <hr/>     |

**18 Analysis of movements in restricted funds**

|                                       | Balance at<br>1 April<br>2022<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | Balance at<br>31 March<br>2023<br>£ |
|---------------------------------------|------------------------------------|-------------|------------------|----------------|-------------------------------------|
| <b>Other</b>                          |                                    |             |                  |                |                                     |
| Livingwell Salford CCG                | -                                  | 118,202     | (104,921)        | -              | 13,281                              |
| Livingwell - Start in Salford         | -                                  | 20,548      | -                | -              | 20,548                              |
| Livingwell - Six Degrees (IAPT)       | -                                  | 41,492      | -                | -              | 41,492                              |
| GMCVO - IAPT                          | -                                  | 27,892      | (27,892)         | -              | -                                   |
| Mindfulness for Menopause TOG Mind    | -                                  | 20,184      | (9,964)          | -              | 10,220                              |
| Salford CCG The Listening Lounge      | 29,568                             | 31,668      | (16,225)         | -              | 45,011                              |
| National Mind - Mindfulness           | 13,500                             | 13,500      | (23,924)         | -              | 3,076                               |
| Rainbow Mind                          | -                                  | 36,539      | (36,539)         | -              | -                                   |
| Other                                 | -                                  | 245         | (245)            | -              | -                                   |
| <b>Welfare Rights and Debt Advice</b> |                                    |             |                  |                |                                     |
| MAPS                                  | -                                  | 109,722     | (109,722)        | -              | -                                   |
| National Mind redesign service        | -                                  | 2,520       | (1,183)          | -              | 1,337                               |
| Eric Wright                           | -                                  | 40,500      | (27,510)         | -              | 12,990                              |
|                                       | <hr/>                              | <hr/>       | <hr/>            | <hr/>          | <hr/>                               |
| Total                                 | 43,068                             | 463,012     | (358,125)        | -              | 147,955                             |
|                                       | <hr/>                              | <hr/>       | <hr/>            | <hr/>          | <hr/>                               |

## Notes to the accounts for the year ended 31 March 2023 (continued)

**18 Analysis of movements in restricted funds (continued)**

| <b>Previous reporting period</b>      | Balance at<br>1 April<br>2021<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>£ | Balance at<br>31 March<br>2022<br>£ |
|---------------------------------------|------------------------------------|----------------|------------------|----------------|-------------------------------------|
| <b>Other</b>                          |                                    |                |                  |                |                                     |
| 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)         | -              | -                                   |
| <b>Welfare Rights and Debt Advice</b> |                                    |                |                  |                |                                     |
| MAPS                                  | 2,379                              | 106,883        | (109,262)        | -              | -                                   |
| <b>Total</b>                          | <b>123,933</b>                     | <b>262,568</b> | <b>(343,433)</b> | <b>-</b>       | <b>43,068</b>                       |

| <b>Name of</b>              | <b>Description, nature and purposes of the fund</b>  |
|-----------------------------|--|
| 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<br>1 April<br>2022<br>£ | Income<br>£    | Expenditure<br>£   | Transfers<br>£ | As at 31<br>March 2023<br>£ |
|--------------------------|------------------------------------|----------------|--------------------|----------------|-----------------------------|
| General fund             | 495,712                            | 934,156        | (1,002,183)        | (53,537)       | 374,148                     |
| Fixed assets             | -                                  | -              | -                  | 53,537         | 53,537                      |
| Rainbow Mind coordinator | 17,766                             | -              | (5,634)            | -              | 12,132                      |
| Sessional Councillors    | 38,920                             | -              | (12,636)           | -              | 26,284                      |
|                          | <b>552,398</b>                     | <b>934,156</b> | <b>(1,020,453)</b> | <b>-</b>       | <b>466,101</b>              |

## Notes to the accounts for the year ended 31 March 2023 (continued)

**19 Analysis of movements in unrestricted funds (continued)**

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

| <b>Name of</b>                      | <b>Description, nature and purposes of the fund</b>  |
|-------------------------------------|--|
| 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 |
| Fixed assets                        | This represents the net book value of the fixed assets, which the trustees do not consider to part of free reserves      |

**20 Analysis of net assets between funds**





|  | General<br>fund<br>£ | Designated<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>£ |
|--|----------------------|--------------------------|--------------------------|------------|
| Tangible fixed assets                  | -                    | 53,537                   | -                        | 53,537     |
| Other net current assets/(liabilities) | 374,148              | 38,416                   | 147,955                  | 560,519    |
| Total                                  | 374,148              | 91,953                   | 147,955                  | 614,056    |

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

|   | 2023<br>£ | 2022<br>£ |
|---|-----------|-----------|
| <b>Net income/(expenditure) for the year</b>    | 18,590    | (122,222) |
| <b>Adjustments for:</b>                         |           |           |
| Depreciation charge                             | 11,304    | 3,696     |
| Dividends, interest and rents from investments  | (2,257)   | (83)      |
| Decrease/(increase) in debtors                  | (4,657)   | 7,348     |
| Increase/(decrease) in creditors                | (52,164)  | (63,123)  |
| <b>Net cash provided by/(used in) operating</b> | (29,184)  | (174,384) |






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