

Mind in Salford

Report and financial statements
For the year ended 31st March 2024

Mind In Salford
For the year ended 31st March 2024

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:

Rimpy Batta Chair appointed 17th Jan 24

Duncan Mann Chair resigned 17th Jan 24

Nadia Mustafa Karim Vice Chair

Eleanor Walker Secretary

Eliza Hampson

Julie Jarman

Ian Wells

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

Bankers Charities Aid Foundation Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4TA

Auditor Slade & Cooper Limited
Beehive Mill
Jersey St
Ancoats
Manchester M4 6JG

Mind In Salford
Trustees' annual report
For the year ended 31st March 2024

The trustees present their report and the audited financial statements for the year ended 31st March 2024.

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 23/24 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 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

In this year, we continued to see the impact of the cost of living crisis on people's mental wellbeing. Our Welfare Rights & Debt Advice services has been busier than ever supporting people to deal with increasing debt, and fuel and food poverty in Salford.

The Salford Advocacy Hub has continued to work with large numbers of clients and in many cases with high levels of complexity. The service has still managed to exceed all targets and KPIs and has an excellent reputation with both commissioners and the heads of statutory services whom we work alongside.

The Mindfulness for people of colour programme had excellent outcomes in this year. Training people of colour to deliver mindfulness programmes in their local communities and receiving mentorship from experienced mindfulness practitioners who identify as people of colour also.

From June 2023 our Menopause project delivered training to 211 people in the form of taster sessions and open access courses.

We created a corporates partnership with Metrolink in Salford, raising awareness at Time to talk day events at train and tram stations and raising funds through clothing banks and donations.

Worked in partnership with Salford City Council on the creative health initiative.

Through funding from Salford City Council, we trained up 427 new Mental Health First Aid champions in the community.

We also became part of the Community Leaders Development Programme (CLDP) in Salford. With the aim to Connect with community leaders to improve access to population health services.

Our Strategic pillars working groups with our staff have continued to meet to steer and shape our organisation and place lived experience at the heart of everything we do. To this end, we have refreshed our vision, mission and values to reflect our goals and ambitions for the people of Salford and beyond:

Mission

Our Mission is to use our fierce compassion, diverse expertise and person -centred approach, to campaign and provide radically caring, impactful services that make a positive difference to the wellbeing and mental health of local people.

Vision

Our vision is to make a positive difference to the wellbeing and mental health of local people and to have a society that is compassionately supportive and respectful.

Values

Lived Experience – your strengths and lived experience shape and impact our work to support and fight for better mental health

Respect – We recognise intersectionality and value our differences. We strive for equity for all.

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Who Used and Benefited From Our Services?

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

In total 5,547 different people accessed one or more of our services in 2023-24.

1st April 2023 – 31st March 2023

Service Area	Client Numbers
Salford Advocacy	2282
Secure Advocacy	617
Advice Service	1418
Living Well Advice*	242
Mindfulness	247
Living Well (Peer service)	250
Rainbow Mind	64
Training	427

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

Our Volunteers

We have continued to further develop our volunteering roles and created a team of fundraising volunteers and opportunities for volunteering days for corporations.

Volunteers have still been involved in the welfare rights service and in Rainbow Mind.

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 48 in number in this year. We have consolidated some roles in order to better serve our communities.

Fundraising

From June 2023 in this financial year, we employed a Fundraising Manager. This staff member has begun to reinvigorate our community fundraising operations. The Fundraiser is a registered member of the Institute of Fundraisers.

Mind in Salford is registered with the voluntary regulation scheme at the Fundraising Regulator.

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Financial Review

The charity's turnover was £1,178,160 (2023: £1,397,168) in the twelve month period. This was predominantly achieved through the delivery of service contracts, and grant funded projects £1,105,294 (2023: £1,347,449) with the remaining income received from trading activities £32,020 (2023: £24,252), donations £35,906 (2023: £23,210) and bank interest £4,930 (2023: £2,257). The charity aims to continue to diversify its income streams.

Principal Funding Sources

Our service contracts are delivered for:

Salford City Council, Salford 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 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 charity's present level of reserves is £318,148 (2023: £374,148) (unrestricted funds less fixed assets and designated funds). This represents just over 3 months total costs. The trustees are aware that reserves have been falling in recent years. The level of reserves is still within policy, and the charity has been successful in taking on new projects in 24/25 which should mean that reserves will not fall further.

Plans for the Future

In 2024/25 we will be seeking funding to expand our LGBTQIA+ one to one therapy service as part of the Rainbow Mind partnership. We will be applying to the lottery Community Fund. We will ensure the expanded service caters for people with multiple marginalised identities and intersectionality's.

We will continue to run our Strategic Pillar working groups with staff to embed Lived Experience at the very heart of the organisation. The groups will continue to inform the updating of our 5-year strategic plan. We will also update our Mission, Vision and Values to refocus are service delivery and campaigning work.

We will apply for funding to implement the 'Money & Me' programme as part of our Welfare Rights & Debt mental health specific service. This will allow us to do preventative work and carry out more financial capability sessions with clients whilst also addressing the mental health and the connections between the two.

We will develop our sleep project and apply for funding to support people in our community who struggle with sleep issues, which have a detrimental effect on their mental health.

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We will continue to develop community partnerships with grassroots organisations to target services at marginalised groups, and ensure that Mind in Salford's ambition of becoming an anti-racist organisation continues to move forward.

We will consolidate and further develop our current WRDA, Advocacy Hub and Forensic Advocacy services. Ensuring that they continue to deliver person-centred, innovative services to the people of Salford.

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 charity's 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 charity's 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).

Mind In Salford
Trustees' annual report
For the year ended 31st March 2024

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 ~~11 Dec 2024~~ and signed on their behalf by:

Rimpy Batta
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 2024 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 2024, 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 6, 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/auditorsresponsibilities>. This description forms part of our auditor's report.

Jennifer Daniel

Slade & Cooper Limited

Statutory Auditors
Beehive

Jersey Street

Manchester

M4 6JG

Date: 23/12/2024

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 2024

	Note	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Income from:					
Donations and legacies	3	27,839	8,067	35,906	23,210
Charitable activities:	4	720,069	2	1,105,294	1,347,449
Other trading activities	5	32,030	-	32,030	24,252
Investments	6	4,930	-	4,930	2,257
Total income		784,868	8,069	1,178,160	1,397,168
Expenditure on:					
Raising funds	7	34,451	-	34,451	21,302
Charitable activities:	8	841,633	467,135	1,308,768	1,357,276
Total expenditure		876,084	467,135	1,343,219	1,378,578
Net income/(expenditure) for the period	10	(91,216)	(459,066)	(165,059)	18,590
Transfer between funds		-	-	-	-
Net movement in funds for the period		(91,216)	(459,066)	(165,059)	18,590
Reconciliation of funds					
Total funds brought forward		466,101	147,955	614,056	595,466
Total funds carried forward		374,885	(311,111)	448,997	614,056

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 2024

	Note	£	2024	£	£	2023	£
Fixed assets							
Tangible assets	15			45,625			53,537
Total fixed assets				45,625			53,537
Current assets							
Debtors	16	21,832			12,492		
Cash at bank and in hand		411,086			610,607		
Total current assets		432,918			623,099		
Liabilities							
Creditors: amounts falling due in less than one year	17	(29,546)			(62,580)		
Net current assets				403,372			560,519
Total assets less current liabilities				448,997			614,056
Net assets				448,997			614,056
Funds of the charity:							
Restricted income funds	18			74,112			147,955
Unrestricted income funds	19			374,885			466,101
Total charity funds				448,997			614,056

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

Approved by the trustees on 11 December 2024 and signed on their behalf by:

Rimpy Batta (Chair)



Mind in Salford
Statement of Cash Flows
for the year ending 31 March 2024

	Note	2024 £	2023 £
Cash provided by/(used in) operating activities	21	(198,691)	(29,184)
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		4,930	2,257
Purchase of tangible fixed assets		(5,760)	(55,402)
Cash provided by/(used in) investing activities		(830)	(53,145)
Increase/(decrease) in cash and cash equivalents in the year		(199,521)	(82,329)
Cash and cash equivalents at the beginning of the year		610,607	692,936
Cash and cash equivalents at the end of the year		411,086	610,607

Notes to the accounts for the year ended 31 March 2024 (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 2024 (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 2024 (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 2024 (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 £	2024 £	Unrestricted £	Restricted £	2023 £
Community Fundraising	6,381	-	6,381	518	-	518
Corporate Donations	430	7,942	8,372	555	-	555
Donations	21,028	125	21,153	22,074	63	22,137
Total	27,839	8,067	35,906	23,147	63	23,210

Notes to the accounts for the year ended 31 March 2024 (continued)

4 Income from charitable activities

	Unrestricted £	Restricted £	2024 £	Unrestricted £	Restricted £	2023 £
Salford Advocacy (Salford City Council)	391,000	-	391,000	391,000	-	391,000
NHS England Secure (NHS Salford CCG)	209,900	-	209,900	206,087	-	206,087
MacColl Ward Advocacy	13,450	-	13,450	13,450	-	13,450
Tameside, Oldham & Glossop Mind	21,630	-	21,630	-	-	-
Bolton Advocacy	-	-	-	190,365	-	190,365
Subtotal for Advocacy	635,980	-	635,980	800,902	-	800,902
MAPS (Citizen's Advice)	-	115,154	115,154	-	109,722	109,722
IMA	-	-	-	-	-	-
MacColl Ward Advice	7,000	-	7,000	7,000	-	7,000
National Mind	-	18,000	18,000	-	2,520	2,520
Eric Wright	-	25,000	25,000	-	40,500	40,500
Salford Advice Service (NHS Salford CCG)	45,000	-	45,000	45,920	-	45,920
Young Person	32,089	-	32,089	30,678	-	30,678
Subtotal for Welfare Rights and Debt Advice	84,089	158,154	242,243	83,598	152,742	236,340
GMCVO - IAPT	-	22,089	22,089	-	27,892	27,892
Livingwell Salford CCG	-	116,614	116,614	-	118,202	118,202
Livingwell - Start in Salford	-	-	-	-	20,548	20,548
Livingwell - six degrees (IAPT)	-	-	-	-	41,492	41,492
Mindfulness for Menopause TOG Mind	-	20,890	20,890	-	20,184	20,184
Salford CCG The Listening Lounge	-	35,705	35,705	-	31,668	31,668
Salford City Council - training	-	30,000	30,000	-	-	-
Rainbow Mind - Mind in the City	-	1,773	1,773	-	36,476	36,476
National Mind - Mindfulness	-	-	-	-	13,500	13,500
Other	-	-	-	-	245	245
Subtotal for Other Income	-	227,071	227,071	-	310,207	310,207
Total	720,069	385,225	1,105,294	884,500	462,949	1,347,449

5 Income from other trading activities

	2024 £	2023 £
Mindfulness	11,214	12,338
Training	15,349	2,925
Student Placements	2,430	8,280
Miscellaneous	3,037	709
	32,030	24,252

All income from other trading activities is unrestricted.

Notes to the accounts for the year ended 31 March 2024 (continued)

6 Investment income

	Unrestricted £	Restricted £	2024 £	Unrestricted £	Restricted £	2023 £
Income from bank deposits	4,930	-	4,930	2,257	-	2,257
	4,930	-	4,930	2,257	-	2,257

7 Cost of raising funds

	2024 £	2023 £
Salary	28,097	18,570
Other Personnel Costs	548	67
Premises	-	-
Administration	534	-
External Training Provider	-	-
Other	400	72
Support costs	4,613	2,469
Governance	259	124
	34,451	21,302

All expenditure on cost of raising funds is unrestricted.

Notes to the accounts for the year ended 31 March 2024 (continued)

8 Analysis of expenditure on charitable activities

	Advocacy	Welfare Rights and Debt Advice £	Other £	2024 £	Advocacy	Welfare Rights and Debt Advice £	Other £	2023 £
Salary	554,172	193,133	287,746	1,035,051	715,631	202,392	196,046	1,114,069
Other Personnel								
Costs	22,816	3,186	69,466	95,468	20,527	985	30,783	52,295
Premises	825	-	-	825	7,164	-	-	7,164
Admin	2,419	9,712	906	13,037	3,391	6,676	879	10,946
External Provider				-	-	-	21,000	21,000
Other	1,187	2,825	4,113	8,125	1,577	4,244	1,562	7,383
Support costs	84,390	32,008	34,663	151,061	81,069	23,677	32,757	137,503
Governance costs	2,906	1,102	1,193	5,201	4,077	1,191	1,648	6,916
	668,715	241,966	398,087	1,308,768	833,436	239,165	284,675	1,357,276
				2024 £				2023 £
Restricted expenditure				467,135				358,125
Unrestricted expenditure				841,633				999,151
				1,308,768				1,357,276

9 Analysis of governance and support costs

	Basis of apportionment	Support £	Governance £	2024 £	Support £	Governance £	2023 £
Other personnel costs	income	9,442	-	9,442	20,924	-	20,924
Premises	income	46,571	-	46,571	45,492	-	45,492
Administration	income	50,491	-	50,491	54,561	-	54,561
Other	income	35,499	-	35,499	7,692	-	7,692
Depreciation	income	13,672	-	13,672	11,304	-	11,304
Year end accounts and audit	income	-	5,460	5,460	-	7,040	7,040
		155,675	5,460	161,135	139,973	7,040	147,013

Notes to the accounts for the year ended 31 March 2024 (continued)

10 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2024 £	2023 £
Depreciation	13,672	11,304
Auditor's remuneration - audit fees	5,040	5,040
	<hr/>	<hr/>

11 Staff costs

Staff costs during the period were as follows:

	2024 £	2023 £
Wages and salaries	952,826	1,019,548
Social security costs	79,856	82,734
Pension costs	30,465	30,194
Redundancy and termination costs		
	<hr/>	<hr/>
	1,063,147	1,132,476
	<hr/>	<hr/>

No employees has employee benefits in excess of £60,000 (2023: Nil).

The average number of staff employed during the period was 43.0 (2023: 40.7).

The average full time equivalent number of staff employed during the period was 35.0 (2023: 34.6).

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 £56,957 (2023: £55,420).

12 Trustee remuneration and expenses, and related party transactions

No members of the management committee received any remuneration (2023: £nil). No other management committee member nor any persons connected with them received any other remuneration or reimbursed expenses during the year (2023: 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 (2023: nil).

Notes to the accounts for the year ended 31 March 2024 (continued)

13 Government grants

The government grants recognised in the accounts were as follows:

	2024 £	2023 £
MAPS	115,154	109,722
Salford CCG	152,319	149,870
Salford CC	30,000	-
	<hr/>	<hr/>
	267,473	259,592
	<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 2023	3,036	90,920	93,956
Additions	-	5,760	5,760
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2024	3,036	96,680	99,716
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 April 2023	3,036	37,383	40,419
Charge for the year	-	13,672	13,672
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2024	3,036	51,055	54,091
	<hr/>	<hr/>	<hr/>
Net book value			
At 31 March 2024	-	45,625	45,625
	<hr/>	<hr/>	<hr/>
At 31 March 2023	-	53,537	53,537
	<hr/>	<hr/>	<hr/>

Notes to the accounts for the year ended 31 March 2024 (continued)

16 Debtors

	2024 £	2023 £
Trade debtors	15,641	6,732
Other debtors	-	-
Prepayments and accrued income	6,191	5,760
	<hr/>	<hr/>
	21,832	12,492
	<hr/>	<hr/>

17 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	173	9,206
Other creditors and accruals	10,844	32,326
Taxation and social security	18,529	21,048
Income received in advance	-	-
	<hr/>	<hr/>
	29,546	62,580
	<hr/>	<hr/>

18 Analysis of movements in restricted funds

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
Other					
Livingwell Salford	75,321	116,614	(161,126)	-	30,809
GMCVO - IAPT	-	22,089	(22,089)	-	-
Mindfulness for Menopause TOG Mind	10,220	20,890	(26,063)	-	5,047
Salford CCG The Listening Lounge	45,011	35,705	(54,460)	-	26,256
National Mind - Mindfulness	3,076	-	(3,076)	-	-
Rainbow Mind	-	9,840	(9,840)	-	-
Salford CC - training	-	30,000	(30,000)	-	-
Welfare Rights and Debt Advice					
MAPS	-	115,154	(115,154)	-	-
National Mind	1,337	18,000	(7,337)	-	12,000
Eric Wright	12,990	25,000	(37,990)	-	-
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Total	147,955	393,292	(467,135)	-	74,112
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Notes to the accounts for the year ended 31 March 2024 (continued)

18 Analysis of movements in restricted funds (continued)**Previous reporting period**

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Other					
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)	-	-
Welfare Rights and Debt Advice					
MAPS	-	109,722	(109,722)	-	-
National Mind redesign service	-	2,520	(1,183)	-	1,337
Eric Wright	-	40,500	(27,510)	-	12,990
Total	43,068	463,012	(358,125)	-	147,955

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

19 Analysis of movement in unrestricted funds

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	As at 31 March 2024 £
General fund	374,148	784,868	(849,180)	8,312	318,148
Fixed assets	53,537	-	-	(8,312)	45,225
Rainbow Mind coordinator	12,132	-	(5,000)	-	7,132
Sessional Councillors	26,284	-	(21,904)	-	4,380
	466,101	784,868	(876,084)	-	374,885

Notes to the accounts for the year ended 31 March 2024 (continued)

19 Analysis of movements in unrestricted funds (continued)

Previous reporting period	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>As at 31 March 2023 £</i>
General fund	495,712	934,156	(1,002,183)	(53,537)	374,148
Fixed assets	-	-	(5,634)	53,537	53,537
Rainbow Mind coordinator	17,766	-	(12,636)	-	12,132
Sessional Councillors	38,920	-	(12,636)	-	26,284
	552,398	934,156	(1,020,453)	-	466,101

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
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

	<i>General fund £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total £</i>
Tangible fixed assets	45,625	-	-	45,625
Other net current assets/(liabilities)	272,523	56,737	74,112	403,372
Total	318,148	56,737	74,112	448,997

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

	<i>2024 £</i>	<i>2023 £</i>
Net income/(expenditure) for the year	(165,059)	18,590
Adjustments for:		
Depreciation charge	13,672	11,304
Dividends, interest and rents from investments	(4,930)	(2,257)
Decrease/(increase) in debtors	(9,340)	(4,657)
Increase/(decrease) in creditors	(33,034)	(52,164)
Net cash provided by/(used in) operating	(198,691)	(29,184)

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