


A photograph of three diverse young people (two women and one man) smiling and looking at a tablet held by the man in the center. They are in a library setting with bookshelves in the background. The man is wearing glasses and a grey sweater. The woman on the left is wearing a blue sweater. The woman on the right is wearing a denim jacket.

Annual Report

April 2021 - March 2022

A photograph of two women sitting at a white table in a bright, indoor setting. The woman on the left is seen in profile, wearing a black top with a white polka-dot pattern. The woman on the right has curly brown hair, wears glasses, a mustard-colored sleeveless top, and large hoop earrings. She is smiling broadly. In the background, there are other tables and chairs, suggesting a community or educational space.

**“I really enjoyed being able to tell
my story without feeling judged.
It helped me to know other people
were feeling the same.”**

Feedback from Youth CBC Course.

Welcome

It is hard to truly reflect on the magnitude of the changes we have undergone in the past year.

2021-22 was the year that delivered change and uncertainty but also the year that enabled our teams to come together demonstrating strength and resilience in abundance. Covid-19 quickly moved on to an endemic, forcing us to start to live with the disease and slowly but surely start the process of getting life back to 'normal'.

Although, many would have been elated to see the relaxation of restrictions for others this was a time of heightened anxiety and uncertainty as they learn to live with the impact of the pandemic on their mental health. Mid Kent Mind has endeavoured to remain a source of constant support to the communities in need, providing vital services to meet the changing needs of more people than ever before. Over the last year, we have supported over 2,200 people - assisting them on their journey to better mental health and wellbeing. It has never been more important for MKM to remain flexible and adept whilst continuing to be a strong advocate for the community. Working closely with our network of partner organisations has been crucial in enabling us to offer a range of services to meet all levels of need.

The past year has seen a new direction for the organisation - with new staff joining MKM, and a new

senior management team in place. This includes Henu Cummins, MKM's new CEO. Henu has previously overseen the Queen's award winning domestic abuse charity DAVSS, and has a strong background championing mental health and VAWG issues - something she hopes to carry forward in her new role. MKM also recruited Julia Milne - our new finance manager. Julia is a FCCA with an audit background specialising in charities. She is pleased to be part of Mid Kent Mind and hopes her expertise will be of value to the team.

We will forever be grateful to the many members of our team who have taken on new responsibilities - embracing challenges and endeavouring to do the best work that they can to support our service users. It is important to highlight the resilience and adaptability of our team; they are crucial to ensuring MKM's success.

As we look ahead to growing the range of services which we offer, it is these principles demonstrated by our team that will guide and shape how we tackle the challenges of the future.



Henu Cummins
CEO



Lewis Kinch
Chair of the Board

Our Services

Low-Cost Counselling Service

Our Low-Cost Counselling Service continues to see a high level of demand – so much so that we have continued to provide a mixture of face-to-face, telephone and ZOOM sessions. The service has grown in scope – comprising of **48 volunteer counsellors** who support the service. Our service is complemented by a mixture of volunteer placement counsellors, and also fully qualified and BACP accredited counsellors.

Between 2021 & 2022 MKM provided over 3,500 Counselling Sessions – supporting **over 520 different clients** with accessible and affordable therapy. Our **Youth Counsellor** also provided **80 sessions to vulnerable young people** during this period.

We are very grateful to the counselling team and the volunteers who help to make this service possible. Their time, energy and enthusiasm allows us to support a high volume of clients.

Adult Services

Our Adult Services saw a diverse offering during the 2021 & 2022 period, with a wide range of funders supporting our work.

We continued to deliver support via the **Live Well Kent** contract – including Community Activity Sessions like Arts & Crafts and Gardening, alongside structured Coping with Life courses.

This was supported by funding through the Covid Outbreak Management Fund (COMF), which saw us provide **one-to-one Wellbeing & Resilience Action Plans for 55 individuals**, in addition to **CBC courses in partnership with West Kent Mind for 42 individuals**.

219 Wellbeing Cafe Support sessions provided over the year.

A Snapshot Of Our Year



Youth Services

Early intervention and prevention at the heart of our Youth Services. Throughout the 2021 & 2022 period we were able to provide a wide range of activities for our young people.

Thanks to funding from partners including Kent County Council, The National Lottery Community Fund, the Kent and Medway Violence Reduction Unit, Maidstone Borough Council and others.

A total of 146 young people received support - with 840 attendances across 185 CBC sessions.

183 one-to-one Wellbeing & Resilience Action Plan sessions for 53 different young people.



Statistics show that one in six children aged five to 16 were identified as having a probable mental health problem in July 2021.

- Information from Young Minds

Feedback

“I am so pleased I decided to have some counselling, after the six sessions I received I felt like a weight had been lifted off my shoulders and I was able to relax and move on with life.”

- Feedback from a Counselling Client

“The coping ideas seemed weird, but now I have started using them, they work!”

- Feedback from a Young Person

“This is one of the first times that I felt safe to talk about how I feel.”

- Feedback from a Young Person

“This is the third suicide prevention training course I’ve done all from different providers and was the best one I’ve done so far!”

- Feedback from Suicide Prevention & Awareness Training Attendee

“I just want to say that I thought the whole course was excellent, as was the way you delivered it. The content was absolutely spot on - exactly what was needed, a clear explanation to understand anxiety and ways to help it. I only wish we’d found out about the course sooner.”

- Feedback from a Parent

se Manual

Two Day

Adult MHFA Refresher Course Manual

Refres

ALGEE
Action Plan



Training

Awareness continues to be at the heart of MKM's work – and that was no different during 2021-2022, where we expanded our Mental Health Awareness, Mental Health First Aid & Suicide Prevention & Awareness training offerings.

During this period, we provided **Adult Suicide Prevention Training to 280 individuals**, and **Youth Suicide Prevention Training to 76 individuals**.

As a part of the HeadStart Kent programme we were also able to train **18 new Youth Mental Health First Aiders** who are now contributing to positive mental health in schools across the county.

Our ambition is to grow and expand our mental health training throughout the next few years – providing anyone who would like to learn more about different areas of mental health with the means to do so.

MKM offer bespoke training packages to support mental health in every environment.

E-Mail training@midkentmind.org.uk to learn more.

Working In Partnership

Working in partnership continued to be a key area of strategic focus for MKM.

We were proud to support the 'Helping You Home' project - working in partnership with Maidstone Borough Council to support clients hoarding by providing a much needed talking therapy services. We also had the opportunity to strengthen our growing relationship with the Maidstone Early Help team - building upon our ambition to continue working with young people in Maidstone in a more dynamic and engaging manner.

We remain committed to building new partnerships, enabling us to make a long-term, sustainable difference to our communities.



Fundraising & Donations

Between 2021-2022 we also saw some fantastic fundraisers from our community – helping to sustain our support services whilst also enabling our wider work across the Mid Kent Area.

In August, the Rotary Club of Maidstone Riverside donated over £700 to our organisation, followed in September by Amy and Nysha, who tackled the South Coast Challenge for our organisation and raised £1,000 in the process.

The Electrical Contractors Association also hosted an incredibly generous dinner dance in November of 2021 – raising over £3,000 for MKM.

We have seen many fantastic fundraisers since and are incredibly grateful to everyone who continues to put so much time, energy and enthusiasm into supporting our organisation and the work we do. Without your support we would not be able to provide vital support services for our community.

Our donors & fundraisers raised over £70,000 for Mid Kent Mind in 2021-2022. Thank You.



Thank You

On behalf of all the team at Mid Kent Mind - we wanted to end this report with a massive thank you.

Thank you to our staff for working tirelessly to support those in need.

Thank you to our volunteers for dedicating so much time and energy to supporting our services.

Thank you to our trustees for providing guidance and helping us to be pro-active in how we address needs.

Thank you to our partners/supporters/funders. We are grateful for your continued support.

Lastly - thank you to you, reading this. Mid Kent Mind would not be the charity it is without our community.





To learn more about us, visit
www.midkentmind.org.uk.



Charity registration number 1167328

MID KENT MIND
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022



MID KENT MIND

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Parris	
	D Watkin	
	L Kinch	
	V Edwards	(Appointed 27 July 2022)
	C Eastwood	(Appointed 27 July 2022)
	J Lang	(Appointed 27 July 2022)
	P Miller	(Appointed 8 February 2022)
	P Miller	(Appointed 8 February 2022)
	S Brimmer	(Appointed 6 December 2021)
Charity number	1167328	
Principal address	23 College Road	
	Maidstone	
	Kent	
	ME15 6YH	
Auditor	Darren Harding ACA FCCA DChA	
	Richard Place Dobson Services Limited	
	Ground Floor	
	1 - 7 Station Road	
	Crawley	
	West Sussex	
	RH10 1HT	

MID KENT MIND

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MID KENT MIND

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The key objectives of the charity are;

- a) to promote the preservation of good mental health in particular by enabling and empowering everyone experiencing mental health problems to live with, manage and recover from their condition.
- b) to relieve the needs of people with mental health problems by working to increase the understanding of mental health and mental health problems by gathering and disseminating information and working to raise awareness, promote understanding and challenge stigma and discrimination.

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

MID KENT MIND

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Mid Kent Mind's Strategic Plan 2021 to 2024 provides the strategic framework through which we will achieve our objective. We also have a business plan that details our key business objectives which is reviewed every 12 months.

The plan is based on our vision, mission and values.

Our Vision

- We are Mid Kent Mind and we are passionate about supporting people with mental health issues and promoting positive wellbeing.
- We recognise people as unique individuals and not as a diagnosis or a label.
- We aim to equip people with the tools they need, empowering them to reach their potential.
- We encourage diversity, challenging stigma and discrimination.

Our Values

- Person Centred in everything we do putting the individuals' wellbeing first
- Recovery Based using the Recovery Model and Six Ways to Wellbeing to shape all of our services
- Holistic in our approach to mental health and wellbeing, accepting that many things can affect people in different ways, and we believe everyone in the community can be an active participant.
- Diverse and Inclusive by supporting social inclusion for anyone with mental health or wellbeing needs.

Our Goals

Priority 1: Ensure everyone in Mid Kent has equal opportunity to achieve positive mental health and wellbeing

- A Provide or increase support in communities that lack access to services
- B Promote our work so that everyone is aware of what services and support we provide
- C Increase variety of wellbeing activities to meet more need
- D Strengthen our partnerships with National and Kent Mind

Priority 2: Maintain and consistently improve quality of services

Monitoring and tracking outcomes to measure impact on individuals

- A Maintain outstanding quality by dynamically reviewing all services
- B Support professional development of staff
- C Evaluate and adapt delivery through feedback from service users and funders
- D Quality control through Senior Management with scrutiny provided by trustee board
- E Design services based on local need and demand

Priority 3: Promote a positive working environment

- A Increase and strengthen the Board by further recruitment of Trustees to reflect identified skills gap
- B Foster a culture of transparency, integrity and impartiality
- C Provide personal and professional growth opportunities
- D Ensure staff can access wellbeing support and feel supported

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

MID KENT MIND

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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

The main activities undertaken for the public benefit are as follows;

- Low cost counselling
- CBC courses
- Social activities
- Crisis Café
- Wellbeing Café
- MH training
- Social Prescribing
- Peer support
- Adult and Youth mindfulness
- Hoarding Programme
- Live Well Kent Delivery

Achievements and performance

MKM provides mental health support services to the core communities of Maidstone, Ashford and Swale and in partnership with other local Minds, across Kent.

The Charity has grown over the last 5 years to increase the number of beneficiaries able to access services, increase the amount and quality of services and has increased training opportunities for staff and volunteers.

New and existing partnerships have grown to extend our provisions and areas of specialised support.

Key performance indicators

The charity measures its performance by recording the number of people that access our services and those who have improved their levels of mental health and wellbeing. We also measure a number of outcomes that are set by our funders and commissioners, usually also linked to wellbeing levels.

Between 2021 & 2022 MKM provided over 3,500 Counselling Sessions – supporting over 520 different clients with accessible and affordable therapy. Our Youth Counsellor also provided 80 sessions to vulnerable young people during this period.

A total of 146 young people received support - with 840 attendances across 185 CBC sessions.

183 one-to-one Wellbeing & Resilience Action Plan sessions for 53 different young people.

219 Wellbeing Café Support sessions were also provided over the year.

Review of activities

2021-22 was the year that delivered change and uncertainty but also the year that enabled our teams to come together demonstrating strength and resilience in abundance. Covid-19 quickly moved on to an endemic, forcing us to start to live with the disease and slowly but surely start the process of getting life back to 'normal'.

Although, many would have been elated to see the relaxation of restrictions for others this was a time of heightened anxiety and uncertainty as they learn to live with the impact of the pandemic on their mental health. Mid Kent Mind has endeavoured to remain a source of constant support to the communities in need, providing vital services to meet the changing needs of more people than ever before. Over the last year, we have supported over 2,200 people - assisting them on their journey to better mental health and wellbeing. It has never been more important for MKM to remain flexible and adept whilst continuing to be a strong advocate for the community. Working closely with our network of partner organisations has been crucial in enabling us to offer a range of services to meet all levels of need.

MID KENT MIND

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Working In Partnership

Working in partnership continued to be a key area of strategic focus for MKM.

We were proud to support the 'Helping You Home' project - working in partnership with Maidstone Borough Council to support clients hoarding by providing a much needed talking therapy services. We also had the opportunity to strengthen our growing relationship with the Maidstone Early Help team - building upon our ambition to continue working with young people in Maidstone in a more dynamic and engaging manner.

We remain committed to building new partnerships, enabling us to make a long-term, sustainable difference to our communities.

Training

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Fundraising and donations

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Our donors & fundraisers raised over £70,000 for Mid Kent Mind in 2021-2022.

Financial review

As at 31 March 2022, the charity held total funds of £941,852 (2021: £794,658), of which £33,528 is restricted and £908,324 was unrestricted.

Total income for the year was £1,000,341 with a net surplus being generated for the year ended 31 March 2022 of £147,194 (2021: net surplus of £113,990 as restated).

The net surplus for the year of £147,194 comprises of an unrestricted surplus of £363,766 and a restricted deficit of £216,572 which will be funded by unrestricted reserves.

A full review of the allocation of expenditure against restricted funds has been undertaken going back into the previous years and a restatement of the comparative year has been undertaken as a result.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

MID KENT MIND

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three month's expenditure as required by the Charity Commission.

MK Mind trustees have set their aim to have a full year of operating costs and redundancy/shutdown costs restricted in reserves as our service users are from an extremely vulnerable section of the community and it was felt that one year to help them all get alternative access to support in place would be prudent should we be in the position that our income ceases.

The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is a registered charity, number 1167328 and is constituted under a Charitable Incorporated Organisation, (CIO).

The trustees who served during the year and up to the date of signature of the financial statements were:

J Parris	
D Watkin	
L Kinch	
V Edwards	(Appointed 27 July 2022)
C Eastwood	(Appointed 27 July 2022)
J Lang	(Appointed 27 July 2022)
P Miller	(Appointed 8 February 2022)
P Miller	(Appointed 8 February 2022)
S Brimmer	(Appointed 6 December 2021)
P Fuller	(Resigned 31 March 2022)
Z Khan	(Resigned 31 March 2022)
H Webb	(Resigned 31 March 2022)
J Godfrey	(Resigned 31 March 2022)
P Murray	(Resigned 31 March 2022)

Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed. Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. A trustee cannot be voted in for more than three consecutive terms.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Officer roles must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees with the role of chairperson being held for a maximum of three years. A chairperson cannot be voted in for more than two consecutive terms in the role.

The charity's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The charity's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the charity's contractual and other legal obligations.

Trade creditors of the charity at the year end were equivalent to 9 day's purchases, based on the average daily amount invoiced by suppliers during the year.

MID KENT MIND

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Organisational structure

The past year has seen a new direction for the organisation - with new staff joining MKM, and a new senior management team in place.

This includes Henu Cummins, MKM's new Chief Executive Officer.

MKM also recruited Julia Milne FCCA as their new finance manager.

Pay policy for key management personnel

The trustees give their time freely and no trustee received remuneration in the year. Details of trustee expenses are disclosed in note 8 to the accounts. The pay of senior staff is reviewed and set annually.

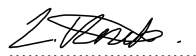
Financial risk management

The Trustees regularly assess the major risks to which the Charity is exposed and remain satisfied that systems and procedures are in place to mitigate exposure to the major risks. However, given the specific impact of the Covid-19 pandemic during 2020 on the charity (from a financial, operational and human resource perspective), the Board maintained regular virtual meetings during this period to identify significant issues as they arose and agree actions with the Chief Executive to mitigate their impact.

Funds held as custodian trustee

No funds are held by Mid Kent Mind as a custodian.

The trustees' report was approved by the Board of Trustees.



L Kinch

Trustee

Date: 28/02/2023

MID KENT MIND

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

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; and
- 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 sufficient 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 the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

MID KENT MIND

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF MID KENT MIND

Opinion

We have audited the financial statements of Mid Kent Mind (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. 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).

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

MID KENT MIND

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF MID KENT MIND

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they 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 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 the Act and relevant regulations made or having effect thereunder.

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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We have made enquiries of management, and directors, regarding the procedures relating to identifying, evaluating and complying with

1. laws and regulations and whether they were aware of any instances of non-compliance;
2. detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
3. the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;

Discussion among the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, we identified potential for fraud in the following areas::

1. Management override of the controls in place
4. Internal control deficiencies

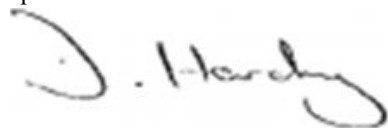
A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

MID KENT MIND

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF MID KENT MIND

Use of our report

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.



Darren Harding ACA, FCCA, DChA (Senior Statutory Auditor)
for and on behalf of Richard Place Dobson Services Limited

28 February 2023

Chartered Accountants
Statutory Auditor

Ground Floor
1 - 7 Station Road
Crawley
West Sussex
RH10 1HT

Richard Place Dobson Services Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

MID KENT MIND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Notes							
<u>Income and endowments from:</u>							
Donations and legacies	2	310,876	205,192	516,068	28,152	56,572	84,724
Charitable activities	3	44,724	414,194	458,918	32,084	655,046	687,130
Investments	4	87	-	87	217	-	217
Other income	5	15,668	9,600	25,268	836	-	836
Total income		371,355	628,986	1,000,341	61,289	711,618	772,907
<u>Expenditure on:</u>							
Charitable activities	6	7,589	845,558	853,147	-	658,917	658,917
Gross transfers between funds		-	-	-	-	-	-
Net income/(expenditure) for the year/							
Net movement in funds		363,766	(216,572)	147,194	61,289	52,701	113,990
Fund balances at 1 April 2021							
As originally reported		61,289	702,369	763,658	-	680,668	680,668
Prior year adjustment		483,269	(452,269)	31,000	483,269	(483,269)	-
As restated		544,558	250,100	794,658	483,269	197,399	680,668
Fund balances at 31 March 2022		908,324	33,528	941,852	544,558	250,100	794,658

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

MID KENT MIND

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Intangible assets	10		18,259		-
Tangible assets	11		289,278		293,498
			<u>307,537</u>		<u>293,498</u>
Current assets					
Debtors	12	261,042		38,861	
Cash at bank and in hand		429,962		548,328	
		<u>691,004</u>		<u>587,189</u>	
Creditors: amounts falling due within one year	13	(56,689)		(86,029)	
Net current assets			634,315		501,160
Total assets less current liabilities			<u>941,852</u>		<u>794,658</u>
Income funds					
Restricted funds	16		33,528		250,100
Unrestricted funds			908,324		544,558
			<u>941,852</u>		<u>794,658</u>

The financial statements were approved by the Trustees on

.....
L Kinch
Trustee

MID KENT MIND

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	21		(96,825)		145,711
Investing activities					
Purchase of intangible assets		(19,245)		-	
Purchase of tangible fixed assets		(2,383)		(31,000)	
Investment income received		87		217	
		<u> </u>		<u> </u>	
Net cash used in investing activities			(21,541)		(30,783)
Net cash used in financing activities			-		-
			<u> </u>		<u> </u>
Net (decrease)/increase in cash and cash equivalents			(118,366)		114,928
Cash and cash equivalents at beginning of year			548,328		433,400
			<u> </u>		<u> </u>
Cash and cash equivalents at end of year			429,962		548,328
			<u> </u>		<u> </u>

MID KENT MIND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Mid Kent Mind is a charitable incorporated organisation registered in England. The registered office of the charity is 23 College Road, Maidstone, Kent, ME15 6YH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

MID KENT MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All expenditure is inclusive of irrecoverable VAT.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Software	3 years straight line basis
Website development costs	3 years straight line basis

Intangible assets in the course of construction are not amortised.

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line basis on buildings
Property improvements	10 years straight line basis

Freehold land is not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

MID KENT MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

MID KENT MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
Donations and gifts	70,060	-	70,060	28,152	-	28,152
Legacies receivable	240,816	-	240,816	-	-	-
Grants	-	205,192	205,192	-	56,572	56,572
	<u>310,876</u>	<u>205,192</u>	<u>516,068</u>	<u>28,152</u>	<u>56,572</u>	<u>84,724</u>

3 Charitable activities

	Income from charitable activities 2022 £	Income from charitable activities 2021 £
Youth Services	825	-
Mental Health Services	458,093	687,130
	<u>458,918</u>	<u>687,130</u>
Analysis by fund		
Unrestricted funds	44,724	32,084
Restricted funds	414,194	655,046
	<u>458,918</u>	<u>687,130</u>

4 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Interest receivable	<u>87</u>	<u>217</u>

MID KENT MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

5 Other income

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2022 £	2022 £	2022 £	2021 £
Other income	15,668	9,600	25,268	836

6 Charitable activities

	Training Service 2022 £	Training Service 2021 £
Staff costs	621,933	521,969
Depreciation and amortisation	7,589	-
Training and local projects	15,575	9,449
Professional fees	30,597	9,878
	675,694	541,296
Share of support costs (see note 7)	119,371	106,285
Share of governance costs (see note 7)	58,082	11,336
	853,147	658,917
Analysis by fund		
Unrestricted funds	7,589	-
Restricted funds	845,558	658,917
	853,147	658,917

MID KENT MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

7 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Advertising and Marketing	2,860	-	2,860	898	-	898
Training	4,790	-	4,790	17,615	-	17,615
Travelling costs	4,834	-	4,834	1,149	-	1,149
Printing Postage and Stationery	9,810	-	9,810	8,268	-	8,268
Telephone expenses	6,285	-	6,285	4,813	-	4,813
Computer software and maintenance	47,468	-	47,468	43,636	-	43,636
Repairs and Renewals	18,615	-	18,615	14,730	-	14,730
Insurance	2,790	-	2,790	3,560	-	3,560
Other support costs	21,919	-	21,919	11,616	-	11,616
Consultant fees	-	2,640	2,640	-	-	-
Trustee costs	-	55	55	-	50	50
Legal and professional fees	-	6,815	6,815	-	11,286	11,286
Auditor fees	-	9,600	9,600	-	-	-
Interim CEO fees	-	38,972	38,972	-	-	-
	<u>119,371</u>	<u>58,082</u>	<u>177,453</u>	<u>106,285</u>	<u>11,336</u>	<u>117,621</u>
Analysed between						
Charitable activities	<u>119,371</u>	<u>58,082</u>	<u>177,453</u>	<u>106,285</u>	<u>11,336</u>	<u>117,621</u>

Payments to the auditors of £9,600 (2021- £Nil) are due to be paid by Mind on behalf of MKM for audit fees.

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2021 - £Nil).

During the year ended 31 March 2022, trustee costs were incurred by the Charity amounting to £55 in respect of one of the trustees (2021 - £50).

9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Administrative	10	9
Welbeing and community development workers	20	17
Total	<u>30</u>	<u>26</u>

MID KENT MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

9	Employees	(Continued)	
	Employment costs	2022 £	2021 £
	Wages and salaries	571,389	477,331
	Social security costs	40,415	36,544
	Other pension costs	10,129	8,094
		<u>621,933</u>	<u>521,969</u>

There were no employees whose annual remuneration was more than £60,000.

10	Intangible fixed assets	Software £	Website development costs £	Total £
Cost				
	At 1 April 2021	-	-	-
	Additions - separately acquired	5,069	14,176	19,245
		<u>5,069</u>	<u>14,176</u>	<u>19,245</u>
	At 31 March 2022	5,069	14,176	19,245
Amortisation and impairment				
	At 1 April 2021	-	-	-
	Amortisation charged for the year	986	-	986
		<u>986</u>	<u>-</u>	<u>986</u>
	At 31 March 2022	986	-	986
Carrying amount				
	At 31 March 2022	4,083	14,176	18,259
		<u>4,083</u>	<u>14,176</u>	<u>18,259</u>
	At 31 March 2021	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>

Website development costs relate to the new charity website which was still under construction at the year ended 31 March 2022. The final payment was made in May 2022 and this will be amortised over its useful life once this has been brought into use.

MID KENT MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

11 Tangible fixed assets

	Freehold land and buildings £
Cost	
At 1 April 2021	293,498
Additions	2,383
	<hr/>
At 31 March 2022	295,881
	<hr/>
Depreciation and impairment	
Depreciation charged in the year	6,603
	<hr/>
At 31 March 2022	6,603
	<hr/>
Carrying amount	
At 31 March 2022	289,278
	<hr/> <hr/>
At 31 March 2021	293,498
	<hr/> <hr/>

MKM owns the property at 23 College Road Maidstone, where it has its offices. Funding was provided by various bodies principally what was then called "The Maidstone Health Authority".

There is a restriction registered saying "No disposition by the proprietor of the land is to be registered and none shall take effect unless made with the consent of the Housing Corporation (being The Maidstone Health Authority), when such consent is required under the provisions of section 9 of the Housing Associations Act 1985".

The property is held under the name of Maidstone Association for Mental Health Ltd, a company registered as an Industrial and Provident Society which was deregistered in 2001. The society either became or transferred its business to Maidstone and Mid Kent Mind.

Maidstone and Mid Kent Mind became Mid Kent Mind in 2018.

MID KENT MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

12 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	19,408	38,861
Other debtors and legacy receivable	241,634	-
	<u>261,042</u>	<u>38,861</u>

13 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Other taxation and social security		9,449	10,728
Deferred income	14	8,750	64,286
Trade creditors		20,551	6,283
Other creditors		1,999	2,032
Accruals and deferred income		15,940	2,700
		<u>56,689</u>	<u>86,029</u>

14 Deferred income

	2022 £	2021 £
Other deferred income	<u>8,750</u>	<u>64,286</u>

Deferred income is included in the financial statements as follows:

	2022 £	2021 £
Deferred income is included within:		
Current liabilities	<u>8,750</u>	<u>64,286</u>
Movements in the year:		
Deferred income at 1 April 2021	64,286	-
Released from previous periods	(64,286)	-
Resources deferred in the year	<u>8,750</u>	<u>64,286</u>
Deferred income at 31 March 2022	<u>8,750</u>	<u>64,286</u>

Deferred income relates to income received from 2gether Support Solutions Ltd which was received in advance for Mental Health First Aid training courses due to take place in the 2022/23 financial year.

MID KENT MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

15 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £10,129 (2021 - £8,094).

Amounts totalling £1,622 (2021 - £1,844) were payable to the fund at the balance sheet date and are included in creditors.

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds		
	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£	£	£	£
Other Restricted funds	197,399	705,413	(658,917)	243,895	569,948	(813,843)	-
Kent Minds grant	-	6,205	-	6,205	-	(6,205)	-
Kent County Council - Early Help Swale	-	-	-	-	14,100	(10,455)	3,645
Kent County Council - Early Help Ashford	-	-	-	-	14,100	(10,455)	3,645
Community Fund - Awards for All	-	-	-	-	10,000	(4,000)	6,000
The Cobtree Charity Trust Ltd	-	-	-	-	1,800	(600)	1,200
Kent County Council "Confidence Building Activities" with Youth Resilience UK	-	-	-	-	5,000	-	5,000
Kent County Council "Life after lockdown" CBC courses with Youth Resilience UK	-	-	-	-	4,880	-	4,880
Kent Sport Self-defence classes in the park	-	-	-	-	500	-	500

MID KENT MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

16 Restricted funds

(Continued)

Kent County Council Engaging Communities & Reducing Risk film	-	-	-	-	6,864	-	6,864
Porchlight COMF refund	-	-	-	-	1,794	-	1,794
	<u>197,399</u>	<u>711,618</u>	<u>(658,917)</u>	<u>250,100</u>	<u>628,986</u>	<u>(845,558)</u>	<u>33,528</u>

The Kent County Council Early Help Swale and Ashford funds were for the delivery of 12 Cognitive Behaviour Coaching courses and 16 Recovery Action Plans.

The Community Fund Awards for All funding was for the delivery of 25 Mental Health Awareness courses.

The Cobtree Charity Trust Ltd fund was for the delivery of 6 mindfulness courses.

There were also further Kent County Council funds received in respect of Confidence Building Activities and Life after Lockdown CBC courses with Youth Resilience UK and for the Engaging Communities & Reducing Risk film.

The Kent Sport fund was received for self-defence classes in the park.

The balance relating to Porchlight COMF is in respect of a refund due.

17 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Intangible fixed assets	18,259	-	18,259	-	-	-
Tangible assets	289,278	33,528	322,806	293,498	-	293,498
Current assets/(liabilities)	600,787	-	600,787	251,060	250,100	501,160
	<u>908,324</u>	<u>33,528</u>	<u>941,852</u>	<u>544,558</u>	<u>250,100</u>	<u>794,658</u>

18 Financial commitments, guarantees and contingent liabilities

At 31 March 2022, the charity had financial commitments as follows:

Work on the development of the new charity website commenced during the year and the total cost of this work is expected to total £14,922.02.

The final invoice for £746.10 was paid after the year end on 30 June 2022.

MID KENT MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

19 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	52,831	2,179
Between two and five years	182,300	4,358
	<u>235,131</u>	<u>6,537</u>

20 Related party transactions

During the year, the charity entered into related party transactions with Youth Resilience UK which totalled £8,200 (2021 - none). There were no outstanding balances owing between related parties and the Charity as at 31 March 2022.

21 Cash generated from operations

	2022 £	2021 £
Surplus for the year	147,194	113,990
Adjustments for:		
Investment income recognised in statement of financial activities	(87)	(217)
Depreciation and amortisation of fixed assets	7,589	-
Movements in working capital:		
(Increase) in debtors	(222,181)	(34,486)
Increase in creditors	26,196	2,138
(Decrease)/increase in deferred income	(55,536)	64,286
Cash (absorbed by)/generated from operations	<u>(96,825)</u>	<u>145,711</u>

22 Analysis of changes in net funds

The charity had no debt during the year.

23 Prior Year Adjustment

During the year as a result of the accounts and audit work, it was noted that £31,000 of garage works costs were expensed in last year's accounts when these should have been capitalised. A prior year adjustment has therefore been made to adjust the freehold property cost and fund balances.

In addition, a further prior year adjustment was made to the restricted funds balance after carrying out a thorough review of funds and the restricted fund balance brought forward has been restated.

Charity registration number 1167328

MID KENT MIND
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022



MID KENT MIND

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Parris	
	D Watkin	
	L Kinch	
	V Edwards	(Appointed 27 July 2022)
	C Eastwood	(Appointed 27 July 2022)
	J Lang	(Appointed 27 July 2022)
	P Miller	(Appointed 8 February 2022)
	P Miller	(Appointed 8 February 2022)
	S Brimmer	(Appointed 6 December 2021)
Charity number	1167328	
Principal address	23 College Road Maidstone Kent ME15 6YH	
Auditor	Darren Harding ACA FCCA DChA Richard Place Dobson Services Limited Ground Floor 1 - 7 Station Road Crawley West Sussex RH10 1HT	

MID KENT MIND

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MID KENT MIND

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The key objectives of the charity are;

- a) to promote the preservation of good mental health in particular by enabling and empowering everyone experiencing mental health problems to live with, manage and recover from their condition.
- b) to relieve the needs of people with mental health problems by working to increase the understanding of mental health and mental health problems by gathering and disseminating information and working to raise awareness, promote understanding and challenge stigma and discrimination.

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

MID KENT MIND

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Mid Kent Mind's Strategic Plan 2021 to 2024 provides the strategic framework through which we will achieve our objective. We also have a business plan that details our key business objectives which is reviewed every 12 months.

The plan is based on our vision, mission and values.

Our Vision

- We are Mid Kent Mind and we are passionate about supporting people with mental health issues and promoting positive wellbeing.
- We recognise people as unique individuals and not as a diagnosis or a label.
- We aim to equip people with the tools they need, empowering them to reach their potential.
- We encourage diversity, challenging stigma and discrimination.

Our Values

- Person Centred in everything we do putting the individuals' wellbeing first
- Recovery Based using the Recovery Model and Six Ways to Wellbeing to shape all of our services
- Holistic in our approach to mental health and wellbeing, accepting that many things can affect people in different ways, and we believe everyone in the community can be an active participant.
- Diverse and Inclusive by supporting social inclusion for anyone with mental health or wellbeing needs.

Our Goals

Priority 1: Ensure everyone in Mid Kent has equal opportunity to achieve positive mental health and wellbeing

- A Provide or increase support in communities that lack access to services
- B Promote our work so that everyone is aware of what services and support we provide
- C Increase variety of wellbeing activities to meet more need
- D Strengthen our partnerships with National and Kent Mind

Priority 2: Maintain and consistently improve quality of services

Monitoring and tracking outcomes to measure impact on individuals

- A Maintain outstanding quality by dynamically reviewing all services
- B Support professional development of staff
- C Evaluate and adapt delivery through feedback from service users and funders
- D Quality control through Senior Management with scrutiny provided by trustee board
- E Design services based on local need and demand

Priority 3: Promote a positive working environment

- A Increase and strengthen the Board by further recruitment of Trustees to reflect identified skills gap
- B Foster a culture of transparency, integrity and impartiality
- C Provide personal and professional growth opportunities
- D Ensure staff can access wellbeing support and feel supported

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

MID KENT MIND

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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

The main activities undertaken for the public benefit are as follows;

- Low cost counselling
- CBC courses
- Social activities
- Crisis Café
- Wellbeing Café
- MH training
- Social Prescribing
- Peer support
- Adult and Youth mindfulness
- Hoarding Programme
- Live Well Kent Delivery

Achievements and performance

MKM provides mental health support services to the core communities of Maidstone, Ashford and Swale and in partnership with other local Minds, across Kent.

The Charity has grown over the last 5 years to increase the number of beneficiaries able to access services, increase the amount and quality of services and has increased training opportunities for staff and volunteers.

New and existing partnerships have grown to extend our provisions and areas of specialised support.

Key performance indicators

The charity measures its performance by recording the number of people that access our services and those who have improved their levels of mental health and wellbeing. We also measure a number of outcomes that are set by our funders and commissioners, usually also linked to wellbeing levels.

Between 2021 & 2022 MKM provided over 3,500 Counselling Sessions – supporting over 520 different clients with accessible and affordable therapy. Our Youth Counsellor also provided 80 sessions to vulnerable young people during this period.

A total of 146 young people received support - with 840 attendances across 185 CBC sessions.

183 one-to-one Wellbeing & Resilience Action Plan sessions for 53 different young people.

219 Wellbeing Café Support sessions were also provided over the year.

Review of activities

2021-22 was the year that delivered change and uncertainty but also the year that enabled our teams to come together demonstrating strength and resilience in abundance. Covid-19 quickly moved on to an endemic, forcing us to start to live with the disease and slowly but surely start the process of getting life back to 'normal'.

Although, many would have been elated to see the relaxation of restrictions for others this was a time of heightened anxiety and uncertainty as they learn to live with the impact of the pandemic on their mental health. Mid Kent Mind has endeavoured to remain a source of constant support to the communities in need, providing vital services to meet the changing needs of more people than ever before. Over the last year, we have supported over 2,200 people - assisting them on their journey to better mental health and wellbeing. It has never been more important for MKM to remain flexible and adept whilst continuing to be a strong advocate for the community. Working closely with our network of partner organisations has been crucial in enabling us to offer a range of services to meet all levels of need.

MID KENT MIND

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Working In Partnership

Working in partnership continued to be a key area of strategic focus for MKM.

We were proud to support the 'Helping You Home' project - working in partnership with Maidstone Borough Council to support clients hoarding by providing a much needed talking therapy services. We also had the opportunity to strengthen our growing relationship with the Maidstone Early Help team - building upon our ambition to continue working with young people in Maidstone in a more dynamic and engaging manner.

We remain committed to building new partnerships, enabling us to make a long-term, sustainable difference to our communities.

Training

Awareness continues to be at the heart of MKM's work – and that was no different during 2021-2022, where we expanded our Mental Health Awareness, Mental Health First Aid & Suicide Prevention & Awareness training offerings.

During this period, we provided Adult Suicide Prevention Training to 280 individuals, and Youth Suicide Prevention Training to 76 individuals.

As a part of the HeadStart Kent programme we were also able to train 18 new Youth Mental Health First Aiders who are now contributing to positive mental health in schools across the county.

Our ambition is to grow and expand our mental health training throughout the next few years – providing anyone who would like to learn more about different areas of mental health with the means to do so.

Fundraising and donations

Between 2021-2022 we also saw some fantastic fundraisers from our community – helping to sustain our support services whilst also enabling our wider work across the Mid Kent Area.

In August, the Rotary Club of Maidstone Riverside donated over £700 to our organisation, followed in September by Amy and Nysha, who tackled the South Coast Challenge for our organisation and raised £1,000 in the process.

The Electrical Contractors Association also hosted an incredibly generous dinner dance in November of 2021 – raising over £3,000 for MKM.

We have seen many fantastic fundraisers since and are incredibly grateful to everyone who continues to put so much time, energy and enthusiasm into supporting our organisation and the work we do. Without your support we would not be able to provide vital support services for our community.

Our donors & fundraisers raised over £70,000 for Mid Kent Mind in 2021-2022.

Financial review

As at 31 March 2022, the charity held total funds of £941,852 (2021: £794,658), of which £33,528 is restricted and £908,324 was unrestricted.

Total income for the year was £1,000,341 with a net surplus being generated for the year ended 31 March 2022 of £147,194 (2021: net surplus of £113,990 as restated).

The net surplus for the year of £147,194 comprises of an unrestricted surplus of £363,766 and a restricted deficit of £216,572 which will be funded by unrestricted reserves.

A full review of the allocation of expenditure against restricted funds has been undertaken going back into the previous years and a restatement of the comparative year has been undertaken as a result.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

MID KENT MIND

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three month's expenditure as required by the Charity Commission.

MK Mind trustees have set their aim to have a full year of operating costs and redundancy/shutdown costs restricted in reserves as our service users are from an extremely vulnerable section of the community and it was felt that one year to help them all get alternative access to support in place would be prudent should we be in the position that our income ceases.

The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is a registered charity, number 1167328 and is constituted under a Charitable Incorporated Organisation, (CIO).

The trustees who served during the year and up to the date of signature of the financial statements were:

J Parris	
D Watkin	
L Kinch	
V Edwards	(Appointed 27 July 2022)
C Eastwood	(Appointed 27 July 2022)
J Lang	(Appointed 27 July 2022)
P Miller	(Appointed 8 February 2022)
P Miller	(Appointed 8 February 2022)
S Brimmer	(Appointed 6 December 2021)
P Fuller	(Resigned 31 March 2022)
Z Khan	(Resigned 31 March 2022)
H Webb	(Resigned 31 March 2022)
J Godfrey	(Resigned 31 March 2022)
P Murray	(Resigned 31 March 2022)

Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed. Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. A trustee cannot be voted in for more than three consecutive terms.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Officer roles must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees with the role of chairperson being held for a maximum of three years. A chairperson cannot be voted in for more than two consecutive terms in the role.

The charity's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The charity's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the charity's contractual and other legal obligations.

Trade creditors of the charity at the year end were equivalent to 9 day's purchases, based on the average daily amount invoiced by suppliers during the year.

MID KENT MIND

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Organisational structure

The past year has seen a new direction for the organisation - with new staff joining MKM, and a new senior management team in place.

This includes Henu Cummins, MKM's new Chief Executive Officer.

MKM also recruited Julia Milne FCCA as their new finance manager.

Pay policy for key management personnel

The trustees give their time freely and no trustee received remuneration in the year. Details of trustee expenses are disclosed in note 8 to the accounts. The pay of senior staff is reviewed and set annually.

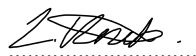
Financial risk management

The Trustees regularly assess the major risks to which the Charity is exposed and remain satisfied that systems and procedures are in place to mitigate exposure to the major risks. However, given the specific impact of the Covid-19 pandemic during 2020 on the charity (from a financial, operational and human resource perspective), the Board maintained regular virtual meetings during this period to identify significant issues as they arose and agree actions with the Chief Executive to mitigate their impact.

Funds held as custodian trustee

No funds are held by Mid Kent Mind as a custodian.

The trustees' report was approved by the Board of Trustees.



L Kinch

Trustee

Date: 28/02/2023

MID KENT MIND

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

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; and
- 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 sufficient 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 the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

MID KENT MIND

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF MID KENT MIND

Opinion

We have audited the financial statements of Mid Kent Mind (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. 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).

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

MID KENT MIND

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF MID KENT MIND

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they 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 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 the Act and relevant regulations made or having effect thereunder.

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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We have made enquiries of management, and directors, regarding the procedures relating to identifying, evaluating and complying with

1. laws and regulations and whether they were aware of any instances of non-compliance;
2. detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
3. the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;

Discussion among the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, we identified potential for fraud in the following areas::

1. Management override of the controls in place
4. Internal control deficiencies

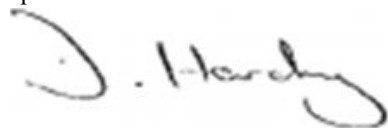
A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

MID KENT MIND

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF MID KENT MIND

Use of our report

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.



Darren Harding ACA, FCCA, DChA (Senior Statutory Auditor)
for and on behalf of Richard Place Dobson Services Limited

28 February 2023

Chartered Accountants
Statutory Auditor

Ground Floor
1 - 7 Station Road
Crawley
West Sussex
RH10 1HT

Richard Place Dobson Services Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

MID KENT MIND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Notes							
<u>Income and endowments from:</u>							
Donations and legacies	2	310,876	205,192	516,068	28,152	56,572	84,724
Charitable activities	3	44,724	414,194	458,918	32,084	655,046	687,130
Investments	4	87	-	87	217	-	217
Other income	5	15,668	9,600	25,268	836	-	836
Total income		371,355	628,986	1,000,341	61,289	711,618	772,907
<u>Expenditure on:</u>							
Charitable activities	6	7,589	845,558	853,147	-	658,917	658,917
Gross transfers between funds		-	-	-	-	-	-
Net income/(expenditure) for the year/							
Net movement in funds		363,766	(216,572)	147,194	61,289	52,701	113,990
Fund balances at 1 April 2021							
As originally reported		61,289	702,369	763,658	-	680,668	680,668
Prior year adjustment		483,269	(452,269)	31,000	483,269	(483,269)	-
As restated		544,558	250,100	794,658	483,269	197,399	680,668
Fund balances at 31 March 2022		908,324	33,528	941,852	544,558	250,100	794,658

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

MID KENT MIND

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Intangible assets	10		18,259		-
Tangible assets	11		289,278		293,498
			<u>307,537</u>		<u>293,498</u>
Current assets					
Debtors	12	261,042		38,861	
Cash at bank and in hand		429,962		548,328	
		<u>691,004</u>		<u>587,189</u>	
Creditors: amounts falling due within one year	13	(56,689)		(86,029)	
Net current assets			634,315		501,160
Total assets less current liabilities			<u>941,852</u>		<u>794,658</u>
Income funds					
Restricted funds	16		33,528		250,100
Unrestricted funds			908,324		544,558
			<u>941,852</u>		<u>794,658</u>

The financial statements were approved by the Trustees on

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L Kinch

Trustee

MID KENT MIND

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	21		(96,825)		145,711
Investing activities					
Purchase of intangible assets		(19,245)		-	
Purchase of tangible fixed assets		(2,383)		(31,000)	
Investment income received		87		217	
Net cash used in investing activities			(21,541)		(30,783)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(118,366)		114,928
Cash and cash equivalents at beginning of year			548,328		433,400
Cash and cash equivalents at end of year			429,962		548,328

MID KENT MIND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Mid Kent Mind is a charitable incorporated organisation registered in England. The registered office of the charity is 23 College Road, Maidstone, Kent, ME15 6YH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

MID KENT MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All expenditure is inclusive of irrecoverable VAT.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Software	3 years straight line basis
Website development costs	3 years straight line basis

Intangible assets in the course of construction are not amortised.

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line basis on buildings
Property improvements	10 years straight line basis

Freehold land is not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

MID KENT MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
Donations and gifts	70,060	-	70,060	28,152	-	28,152
Legacies receivable	240,816	-	240,816	-	-	-
Grants	-	205,192	205,192	-	56,572	56,572
	<u>310,876</u>	<u>205,192</u>	<u>516,068</u>	<u>28,152</u>	<u>56,572</u>	<u>84,724</u>

3 Charitable activities

	Income from charitable activities 2022 £	Income from charitable activities 2021 £
Youth Services	825	-
Mental Health Services	458,093	687,130
	<u>458,918</u>	<u>687,130</u>
Analysis by fund		
Unrestricted funds	44,724	32,084
Restricted funds	414,194	655,046
	<u>458,918</u>	<u>687,130</u>

4 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Interest receivable	<u>87</u>	<u>217</u>

MID KENT MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

5 Other income

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2022 £	2022 £	2022 £	2021 £
Other income	15,668	9,600	25,268	836

6 Charitable activities

	Training Service 2022 £	Training Service 2021 £
Staff costs	621,933	521,969
Depreciation and amortisation	7,589	-
Training and local projects	15,575	9,449
Professional fees	30,597	9,878
	675,694	541,296
Share of support costs (see note 7)	119,371	106,285
Share of governance costs (see note 7)	58,082	11,336
	853,147	658,917
Analysis by fund		
Unrestricted funds	7,589	-
Restricted funds	845,558	658,917
	853,147	658,917

MID KENT MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

7 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Advertising and Marketing	2,860	-	2,860	898	-	898
Training	4,790	-	4,790	17,615	-	17,615
Travelling costs	4,834	-	4,834	1,149	-	1,149
Printing Postage and Stationery	9,810	-	9,810	8,268	-	8,268
Telephone expenses	6,285	-	6,285	4,813	-	4,813
Computer software and maintenance	47,468	-	47,468	43,636	-	43,636
Repairs and Renewals	18,615	-	18,615	14,730	-	14,730
Insurance	2,790	-	2,790	3,560	-	3,560
Other support costs	21,919	-	21,919	11,616	-	11,616
Consultant fees	-	2,640	2,640	-	-	-
Trustee costs	-	55	55	-	50	50
Legal and professional fees	-	6,815	6,815	-	11,286	11,286
Auditor fees	-	9,600	9,600	-	-	-
Interim CEO fees	-	38,972	38,972	-	-	-
	<u>119,371</u>	<u>58,082</u>	<u>177,453</u>	<u>106,285</u>	<u>11,336</u>	<u>117,621</u>
Analysed between						
Charitable activities	<u>119,371</u>	<u>58,082</u>	<u>177,453</u>	<u>106,285</u>	<u>11,336</u>	<u>117,621</u>

Payments to the auditors of £9,600 (2021- £Nil) are due to be paid by Mind on behalf of MKM for audit fees.

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2021 - £Nil).

During the year ended 31 March 2022, trustee costs were incurred by the Charity amounting to £55 in respect of one of the trustees (2021 - £50).

9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Administrative	10	9
Welbeing and community development workers	20	17
Total	<u>30</u>	<u>26</u>

MID KENT MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

9 Employees		(Continued)	
Employment costs	2022 £	2021 £	
Wages and salaries	571,389	477,331	
Social security costs	40,415	36,544	
Other pension costs	10,129	8,094	
	<u>621,933</u>	<u>521,969</u>	

There were no employees whose annual remuneration was more than £60,000.

10 Intangible fixed assets		Software	Website development costs	Total
		£	£	£
Cost				
At 1 April 2021	-	-	-	-
Additions - separately acquired	5,069	14,176	19,245	
	<u>5,069</u>	<u>14,176</u>	<u>19,245</u>	
At 31 March 2022	5,069	14,176	19,245	
Amortisation and impairment				
At 1 April 2021	-	-	-	-
Amortisation charged for the year	986	-	986	
	<u>986</u>	<u>-</u>	<u>986</u>	
At 31 March 2022	986	-	986	
Carrying amount				
At 31 March 2022	4,083	14,176	18,259	
	<u>4,083</u>	<u>14,176</u>	<u>18,259</u>	
At 31 March 2021	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	

Website development costs relate to the new charity website which was still under construction at the year ended 31 March 2022. The final payment was made in May 2022 and this will be amortised over its useful life once this has been brought into use.

MID KENT MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

11 Tangible fixed assets

	Freehold land and buildings £
Cost	
At 1 April 2021	293,498
Additions	2,383
	<hr/>
At 31 March 2022	295,881
	<hr/>
Depreciation and impairment	
Depreciation charged in the year	6,603
	<hr/>
At 31 March 2022	6,603
	<hr/>
Carrying amount	
At 31 March 2022	289,278
	<hr/> <hr/>
At 31 March 2021	293,498
	<hr/> <hr/>

MKM owns the property at 23 College Road Maidstone, where it has its offices. Funding was provided by various bodies principally what was then called "The Maidstone Health Authority".

There is a restriction registered saying "No disposition by the proprietor of the land is to be registered and none shall take effect unless made with the consent of the Housing Corporation (being The Maidstone Health Authority), when such consent is required under the provisions of section 9 of the Housing Associations Act 1985".

The property is held under the name of Maidstone Association for Mental Health Ltd, a company registered as an Industrial and Provident Society which was deregistered in 2001. The society either became or transferred its business to Maidstone and Mid Kent Mind.

Maidstone and Mid Kent Mind became Mid Kent Mind in 2018.

MID KENT MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

12 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	19,408	38,861
Other debtors and legacy receivable	241,634	-
	<u>261,042</u>	<u>38,861</u>

13 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Other taxation and social security		9,449	10,728
Deferred income	14	8,750	64,286
Trade creditors		20,551	6,283
Other creditors		1,999	2,032
Accruals and deferred income		15,940	2,700
		<u>56,689</u>	<u>86,029</u>

14 Deferred income

	2022 £	2021 £
Other deferred income	<u>8,750</u>	<u>64,286</u>

Deferred income is included in the financial statements as follows:

	2022 £	2021 £
Deferred income is included within:		
Current liabilities	<u>8,750</u>	<u>64,286</u>
Movements in the year:		
Deferred income at 1 April 2021	64,286	-
Released from previous periods	(64,286)	-
Resources deferred in the year	<u>8,750</u>	<u>64,286</u>
Deferred income at 31 March 2022	<u>8,750</u>	<u>64,286</u>

Deferred income relates to income received from 2gether Support Solutions Ltd which was received in advance for Mental Health First Aid training courses due to take place in the 2022/23 financial year.

MID KENT MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

15 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £10,129 (2021 - £8,094).

Amounts totalling £1,622 (2021 - £1,844) were payable to the fund at the balance sheet date and are included in creditors.

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds		
	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£	£	£	£
Other Restricted funds	197,399	705,413	(658,917)	243,895	569,948	(813,843)	-
Kent Minds grant	-	6,205	-	6,205	-	(6,205)	-
Kent County Council - Early Help Swale	-	-	-	-	14,100	(10,455)	3,645
Kent County Council - Early Help Ashford	-	-	-	-	14,100	(10,455)	3,645
Community Fund - Awards for All	-	-	-	-	10,000	(4,000)	6,000
The Cobtree Charity Trust Ltd	-	-	-	-	1,800	(600)	1,200
Kent County Council "Confidence Building Activities" with Youth Resilience UK	-	-	-	-	5,000	-	5,000
Kent County Council "Life after lockdown" CBC courses with Youth Resilience UK	-	-	-	-	4,880	-	4,880
Kent Sport Self-defence classes in the park	-	-	-	-	500	-	500

MID KENT MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

16 Restricted funds

(Continued)

Kent County Council Engaging Communities & Reducing Risk film	-	-	-	-	6,864	-	6,864
Porchlight COMF refund	-	-	-	-	1,794	-	1,794
	<u>197,399</u>	<u>711,618</u>	<u>(658,917)</u>	<u>250,100</u>	<u>628,986</u>	<u>(845,558)</u>	<u>33,528</u>

The Kent County Council Early Help Swale and Ashford funds were for the delivery of 12 Cognitive Behaviour Coaching courses and 16 Recovery Action Plans.

The Community Fund Awards for All funding was for the delivery of 25 Mental Health Awareness courses.

The Cobtree Charity Trust Ltd fund was for the delivery of 6 mindfulness courses.

There were also further Kent County Council funds received in respect of Confidence Building Activities and Life after Lockdown CBC courses with Youth Resilience UK and for the Engaging Communities & Reducing Risk film.

The Kent Sport fund was received for self-defence classes in the park.

The balance relating to Porchlight COMF is in respect of a refund due.

17 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Intangible fixed assets	18,259	-	18,259	-	-	-
Tangible assets	289,278	33,528	322,806	293,498	-	293,498
Current assets/(liabilities)	600,787	-	600,787	251,060	250,100	501,160
	<u>908,324</u>	<u>33,528</u>	<u>941,852</u>	<u>544,558</u>	<u>250,100</u>	<u>794,658</u>

18 Financial commitments, guarantees and contingent liabilities

At 31 March 2022, the charity had financial commitments as follows:

Work on the development of the new charity website commenced during the year and the total cost of this work is expected to total £14,922.02.

The final invoice for £746.10 was paid after the year end on 30 June 2022.

MID KENT MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

19 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	52,831	2,179
Between two and five years	182,300	4,358
	<u>235,131</u>	<u>6,537</u>

20 Related party transactions

During the year, the charity entered into related party transactions with Youth Resilience UK which totalled £8,200 (2021 - none). There were no outstanding balances owing between related parties and the Charity as at 31 March 2022.

21 Cash generated from operations

	2022 £	2021 £
Surplus for the year	147,194	113,990
Adjustments for:		
Investment income recognised in statement of financial activities	(87)	(217)
Depreciation and amortisation of fixed assets	7,589	-
Movements in working capital:		
(Increase) in debtors	(222,181)	(34,486)
Increase in creditors	26,196	2,138
(Decrease)/increase in deferred income	(55,536)	64,286
Cash (absorbed by)/generated from operations	<u>(96,825)</u>	<u>145,711</u>

22 Analysis of changes in net funds

The charity had no debt during the year.

23 Prior Year Adjustment

During the year as a result of the accounts and audit work, it was noted that £31,000 of garage works costs were expensed in last year's accounts when these should have been capitalised. A prior year adjustment has therefore been made to adjust the freehold property cost and fund balances.

In addition, a further prior year adjustment was made to the restricted funds balance after carrying out a thorough review of funds and the restricted fund balance brought forward has been restated.