

INDEPENDENT MENTAL HEALTH NETWORK

England & Wales - Charity number 1171453

Details

Other names IMHN

Status Registered

Legal form CIO

Registered 2017-02-03

Register [View on the Charity Commission register](#)

Contact

Address 40 Lawrence Grove
Bristol
BS9 4EJ

Phone 07900736420

Email engagement@imhn.org

Website www.imhn.org

Activities

Objects: FOR THE PUBLIC BENEFIT, TO ADVANCE THE HEALTH OF INDIVIDUALS AND GROUPS IN ENGLAND AND WALES BY;A)REPRESENTING THE NEEDS OF THE MEMBERSHIP OF IMHN IN IMPROVING THE PROVISION OF MENTAL HEALTH SERVICES;B)WORKING COLLABORATIVELY WITH COMMISSIONERS, SERVICE PROVIDERS AND OTHER AGENCIES TO IDENTIFY INNOVATIVE HEALTH SOLUTIONS THAT WILL IMPROVE THE HEALTH OF LOCAL COMMUNITIESC)WORKING WITH INDIVIDUALS AND LOCAL GROUPS IN COMMUNITIES TO FACILITATE THE PROVISION OF SUPPORT NETWORKS FOR THOSE THAT ARE EXPERIENCING A MENTAL HEALTH ISSUED)EDUCATING THE PUBLIC ON THE IMPORTANCE OF UNDERSTANDING MENTAL HEALTH AND THE NEED FOR PARITY OF ESTEEM IN HOW WE VIEW THIS WITH PHYSICAL HEALTH(2) TO PROMOTE COMMUNITY CAPACITY BUILDING THROUGH DEVELOPING DIVERSE NETWORKS OF INDIVIDUALS AND GROUPS THAT ARE ABLE TO BE INVOLVED IN IMPROVING LOCAL MENTAL HEALTH SERVICES IN AREAS OF ENGLAND AND WALES.(3) THE ADVANCEMENT OF CITIZENSHIP OR COMMUNITY DEVELOPMENT THROUGH PROMOTING THE EFFICIENCY AND EFFECTIVENESS OF CHARITIES AND THE EFFECTIVE USE OF CHARITABLE RESOURCES BY REPRESENTING A RANGE OF VIEWS TO POLICY MAKERS AND FUNDERS ON IMPROVING MENTAL HEALTH SERVICES IN ENGLAND AND WALES. (4) TO ADVANCE COMMUNITY DEVELOPMENT THROUGH THE PROMOTION OF VOLUNTEERING AND THE VOLUNTARY SECTOR IN THE ROLE IT CAN PLAY FOR IMPROVING MENTAL HEALTH SERVICES LOCALLY AND NATIONALLY IN ENGLAND AND WALES.(5) TO ADVANCE SUCH CHARITABLE PURPOSES (ACCORDING TO THE LAW OF ENGLAND AND WALES) AS THE TRUSTEES SEE FIT FROM TIME TO TIME, IN PARTICULAR BUT NOT LIMITED TO ADVANCING THE EDUCATION OF INDIVIDUALS AND GROUPS WORKING IN THE HEALTH SECTOR BY MAKING GRANTS AND AWARDS TO USER-LED MENTAL HEALTH GROUPS.

Activities: IMHN seeks to empower the voices of people with lived experience of mental health problems. Through hybrid working members can share their lived experiences; receive peer support from other members; advise on the co - production of mental health service with providers; offer feedback on how things could be improved for the future.

Classification

- **How:** Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Defined Groups, The General Public/mankind

Geography

- Bristol City
- North Somerset
- South Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£93,196	£97,242	-	-
2024-03-31	£94,817	£140,967	-	-
2023-03-31	£159,455	£249,928	-	-
2022-03-31	£340,266	£324,944	-	-
2021-03-31	£343,192	£152,322	-	-

Trustees

Name	Role	Appointed
Jason Burrowes	Chair	2021-04-01
Ceri Morris		2023-07-10
Claire Smith		2024-02-20
JAVED REHMAN		2020-06-25
Nick Wainwright		2018-11-12

INDEPENDENT MENTAL HEALTH NETWORK

England & Wales - Charity number 1171453

Accounts

Charity no. 1171453

**Independent Mental Health Network
Report and Unaudited Financial
Statements
31 March 2025**

Independent Mental Health Network

Reference and administrative details

For the year ended 31 March 2025

Charity number	1171453
Registered office and operational address	40 Lawrence Grove Bristol BS9 4EJ
Trustees	The trustees who served during the year and up to the date of this report were as follows: Claire Smith Chair Jason Burrowes Mark Dale Resigned 18 October 2024 Ceri Morris Javed Rehman Nick Wainwright
Chief executive officer	Catrin Beynon
Bankers	Triodos Bank Deanery Road Bristol BS1 5AS
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

Independent Mental Health Network

Report of the trustees

For the year ended 31 March 2025

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Objectives and activities

The charitable objects of the charity are as follows:

1. For the public benefit, to advance the health of individuals and groups in England and Wales by:
 - a. representing the needs of the membership of the Independent Mental Health Network (IMHN) in improving the provision of mental health services;
 - b. working collaboratively with commissioners, service providers and other agencies to identify innovative health solutions that will improve the health of local communities;
 - c. working with individuals and local groups in communities to facilitate the provision of support networks for those that are experiencing a mental health issue; and
 - d. educating the public on the importance of understanding mental health and the need for parity of esteem in how we view this with physical health.
2. To promote community capacity building through developing diverse networks of individuals and groups that are able to be involved in improving local mental health services in areas of England and Wales.
3. The advancement of citizenship or community development through promoting the efficiency and effectiveness of charities and the effective use of charitable resources by representing a range of views to policy makers and funders on improving mental health services in England and Wales.
4. To advance community development through the promotion of volunteering and the voluntary sector in the role it can play for improving mental health services locally and nationally in England and Wales.
5. To advance such charitable purposes (according to the law of England and Wales) as the trustees see fit from time to time, in particular but not limited to advancing the education of individuals and groups working in the health sector by making grants and awards to user-led mental health groups.

The main activities undertaken by the charity are as follows:

1. To improve mental health provision for all those accessing mental health services and community support as part of the NHS Transformation Plan.
2. Recruiting people with lived experience of mental health issues to be representatives with NHS providers, including locality and specialist workstreams.
3. Peer support and lived experienced forums for members.
4. Mental health awareness and training sessions.
5. Work with others in the field of mental health and wellbeing on joint campaigns.

Independent Mental Health Network

Report of the trustees

For the year ended 31 March 2025

Achievements and performance

During the past financial year, The Independent Mental Health Network (IMHN) has continued to make progress in advancing mental health advocacy and strengthening the role of lived experience within service design and development. IMHN further expanded and deepened its work across Bristol, North Somerset, and South Gloucestershire, with each project contributing to our mission of creating a more inclusive, effective, and person-centred mental health system.

A selection of key projects and achievements include:

1. The mobilisation of Mental Health and Wellbeing Integrated Network Teams (MINT)

Our representatives continued to contribute towards the process of the development of these new teams. Their input on accessibility requirements, welcoming environments, and cultural inclusivity has been highly praised. Representatives also continued to join recruitment efforts, helping to embed co-production values into the ethos of MINT teams. We were delighted that the MINT teams were shortlisted for the prestigious HSJ award for 'Integrated Care Initiative of the Year.'

2. Physical health and severe mental illness workstream

IMHN representatives continued to support the Bristol, North Somerset and South Gloucestershire Integrated Care Board's (BNSSG ICB) work to bridge health inequalities for individuals on the SMI register, including co-producing guidelines on approaches to improve the uptake of physical health checks. We look forward to these co-produced guidelines being published in 2026.

3. North Somerset Council Public Health Initiatives

Our representatives continued to strengthen their partnership with North Somerset Council. This included joining the council's Suicide and Self Harm Prevention Group, Mental Health Strategy Group, and The Trauma and Adversity Steering Group. IMHN also continued to deliver its mental health and lived experience training for public health officials in North Somerset. This training, which is written and delivered by lived experience representatives, continues to equip staff with new skills to support individuals with mental health needs. The training has once again received high praise, with participants citing greater empathy and awareness because of the course.

4. Trauma Informed Systems Changes Across Public Service Project with NIHR Applied Research Collaboration (ARC)

We were delighted to be able to continue our involvement with NIHR ARC West and the University of Bristol. The project is aimed at assessing, mapping and evaluating trauma-informed practices, identifying gaps and challenges faced by different public service sectors. Our representatives have also joined workshops to evaluate the impact of trauma-informed practices, sharing insights to guide policy developments and promote best practices. They will join the 'writing-up' process of this work in the next financial year.

Independent Mental Health Network

Report of the trustees

For the year ended 31 March 2025

Financial review

For the financial year reported we recorded a deficit of £4,046 (2024: deficit of £46,150). The reported deficit arose primarily from exceptional, non-recurring expenditure, including lost office deposits, labour costs for office clearance, repayment of outstanding involvement charges in Greater Manchester, and professional HR advice. Total funds at 31 March 2025 were £91,557 (2024: £95,603). All funds held at the end of the current and prior year were unrestricted.

The charity's financial position remains stable, underpinned by prudent financial management and a dedication to sustainable practices. The charity is well-positioned to continue its mission, with robust oversight ensuring resources are maximized effectively.

Management accounts are independently prepared monthly and reviewed by the Board of Trustees. Formal financial reviews take place at each board meeting, ensuring the close monitoring of the charity's financial position.

As of March 2025, the charity's main bank account held £90,907, reflecting careful cashflow management as we move into the new financial year.

The reserves policy for the charity is not part of the constitution but has been discussed at board of trustee's meetings. Free reserves (defined as the charity's unrestricted funds) were £91,557 at 31 March 2025 (2024: £95,603). The trustees agreed that a reserve policy of 6 months of staff costs is prudent, equating to £38,995, which has been exceeded at the end of the year.

The Trustees acknowledge that, at the year end, the charity held reserves in excess of the level set out in its current reserves policy. The Trustees have considered this position carefully in light of the current operating environment.

The charity is currently operating within a period of significant sector-wide uncertainty, particularly arising from the recent restructuring of NHS England and the Integrated Care Boards. This presents a heightened risk to the stability and predictability of future charitable income. In response to this increased risk, the Trustees will review the reserves policy over the coming year to assess whether it remains appropriate or whether an extended reserves target is required, potentially up to the equivalent of twelve month's operating expenditure.

In parallel, the Trustees intend to develop a planned and measured approach to applying any reserves held in excess of this potential revised policy. This is expected to focus on strategic investment in areas such as marketing and the development of fundraising activity independent of Integrated Care Board funding, in order to strengthen the charity's long-term sustainability. Any such expenditure will be kept under close review to ensure the ongoing financial stability of the charity.

Structure, governance and management

The structure and organisation of IMHN remains as a Charitable Incorporated Organisation (CIO), with a dedicated Board of Trustees who meet regularly to review performance and guide the charity's strategic direction. This year, our risk management framework has continued to play a key role in successfully identifying, tracking, and mitigating risks to ensure the charity's resilience and operational continuity.

Independent Mental Health Network

Report of the trustees

For the year ended 31 March 2025

Trustees are recruited through a range of methods, including:

- word of mouth;
- external advertisement; and
- social networking and media channels.

Our trustees adhere to the Charity Commission's guidance on public benefit, ensuring the charity's work consistently delivers meaningful and measurable impact.

The day-to-day running of the charity is overseen by the Head of Operations/ CEO, who assumed the role following the departure of the Interim Head of Operations in January 2024. The Head of Operations/ CEO is responsible for ensuring smooth operations and alignment with our mission and goals. The Head of Operations/ CEO actively collaborates with the Board of Trustees, engaging in regular discussions with The Chair to keep the board informed of ongoing progress, challenges, and developments.

The Head of Operations is supported by a skilled team of Engagement Co-Ordinators, together they work to foster an environment of continuous improvement, efficiency, and effective service delivery. As the charity grows, we continue to adapt our structure to maintain efficiency and alignment with our long-term visions, ensuring we remain fit for purpose and responsive to emerging needs.

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with 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).

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 the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those 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 accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which 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 constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Independent Mental Health Network

Report of the trustees

For the year ended 31 March 2025

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 9 January 2026 and signed on their behalf by



Claire Smith - Chair

Independent examiner's report

To the trustees of

Independent Mental Health Network

I report to the trustees on my examination of the accounts of Independent Mental Health Network (the CIO) for the year ended 31 March 2025, which are set out on pages 8 to 18.

Responsibilities and basis of report

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

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

Independent examiner's statement

Godfrey Wilson Limited also provides bookkeeping and payroll services to the CIO. I confirm that as a member of the ICAEW I am subject to the FRC's Revised Ethical Standard 2024, which I have applied with respect to this engagement.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Dougal Howard

Date: 9 January 2026

Dougal Howard ACA

Member of the ICAEW

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Independent Mental Health Network

Statement of financial activities

For the year ended 31 March 2025

	Note	2025 Total £	2024 Total £
Income from:			
Donations	3	35	105
Charitable activities	4	92,754	94,168
Investments		407	544
Total income		93,196	94,817
Expenditure on:			
Raising funds		-	3,605
Charitable activities		97,242	137,362
Total expenditure	5	97,242	140,967
Net expenditure and net movement in funds	6	(4,046)	(46,150)
Reconciliation of funds:			
Total funds brought forward		95,603	141,753
Total funds carried forward		91,557	95,603

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 12 to the accounts.

All income and expenditure in the current period relates to unrestricted funds.

Independent Mental Health Network

Balance sheet

As at 31 March 2025

	Note	£	2025 £	2024 £
Current assets				
Debtors	9	15,127		33,947
Cash at bank and in hand		<u>90,907</u>		<u>77,148</u>
		106,034		111,095
Liabilities				
Creditors: amounts falling due within 1 year	10	<u>(14,477)</u>		<u>(15,492)</u>
Net current assets			<u>91,557</u>	<u>95,603</u>
Net assets			<u>91,557</u>	<u>95,603</u>
Funds				
Unrestricted funds	12			
General funds			<u>91,557</u>	<u>95,603</u>
Total charity funds			<u>91,557</u>	<u>95,603</u>

Approved by the trustees on 9 January 2026 and signed on their behalf by



Claire Smith - Chair

Independent Mental Health Network

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies

a) Basis of preparation

Independent Mental Health Network is a charitable incorporated organisation (CIO) registered in England and Wales. The registered office address is 40 Lawrence Grove, Bristol, BS9 4EJ.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Independent Mental Health Network meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

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

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

Income received in advance of provision of services is deferred until criteria for income recognition are met.

d) Interest receivable

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

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Independent Mental Health Network

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies (continued)

f) Expenditure and irrecoverable VAT

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

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

g) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated in full to charitable activities.

h) Debtors

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

i) Cash at bank and in hand

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

j) Creditors

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

k) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

l) Pension costs

The charity operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

Independent Mental Health Network

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies (continued)

m) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no key sources of estimation uncertainty that have a significant effect on the financial statements.

2. Prior period comparatives: statement of financial activities

	Restricted	Unrestricted	2024 Total
	£	£	£
Income from:			
Donations	-	105	105
Charitable activities	-	94,168	94,168
Investments	-	544	544
Total income	<u>-</u>	<u>94,817</u>	<u>94,817</u>
Expenditure on:			
Raising funds	-	3,605	3,605
Charitable activities	<u>48,988</u>	<u>88,374</u>	<u>137,362</u>
Total expenditure	<u>48,988</u>	<u>91,979</u>	<u>140,967</u>
Net income / (expenditure)	(48,988)	2,838	(46,150)
Transfers between funds	<u>(22,892)</u>	<u>22,892</u>	<u>-</u>
Net movement in funds	<u>(71,880)</u>	<u>25,730</u>	<u>(46,150)</u>

Independent Mental Health Network

Notes to the financial statements

For the year ended 31 March 2025

3. Income from donations

	2025	2024
	Total	Total
	£	£
Total income from donations	<u>35</u>	<u>105</u>

All income from donations was unrestricted in the current and prior year.

4. Income from charitable activities

	2025	2024
	Total	Total
	£	£
Service delivery and training sessions	<u>92,754</u>	<u>94,168</u>
Total income from charitable activities	<u>92,754</u>	<u>94,168</u>

All income from charitable activities was unrestricted in the current and prior year.

Independent Mental Health Network

Notes to the financial statements

For the year ended 31 March 2025

5. Total expenditure

	Charitable activities £	Support and governance costs £	2025 Total £
Staff costs (note 7)	63,912	14,077	77,989
Advertising and marketing	55	-	55
Accountancy	-	8,031	8,031
Bank fees	-	83	83
Insurance	-	756	756
Computer expenses	-	216	216
Light and heat	-	43	43
Rent and rates	6,190	-	6,190
Staff training	550	-	550
Subscriptions	822	-	822
Travel	20	-	20
Bad debt	2,487	-	2,487
Sub-total	74,036	23,206	97,242
Allocation of support and governance costs	23,206	(23,206)	-
Total expenditure	97,242	-	97,242

Total governance costs were £2,100 (2024: £1,950).

Independent Mental Health Network

Notes to the financial statements

For the year ended 31 March 2025

5. Total expenditure (continued)

Prior period comparative

	Raising funds £	Charitable activities £	Support and governance costs £	2024 Total £
Staff costs (note 7)	3,605	108,213	-	111,818
Advertising and marketing	-	192	-	192
Accountancy	-	-	6,466	6,466
Bank fees	-	-	90	90
General expenses	-	-	184	184
Insurance	-	-	779	779
Computer expenses	-	-	443	443
Light and heat	-	-	139	139
Printing, postage and stationery	-	-	135	135
Rent and rates	-	17,055	-	17,055
Recruitment costs	-	90	-	90
Repairs and renewals	-	334	-	334
Subscriptions	-	2,993	-	2,993
Travel	-	249	-	249
Sub-total	3,605	129,126	8,236	140,967
Allocation of support and governance costs	-	8,236	(8,236)	-
Total expenditure	3,605	137,362	-	140,967

Independent Mental Health Network

Notes to the financial statements

For the year ended 31 March 2025

6. Net movement in funds

This is stated after charging:	2025	2024
	£	£
Trustees' remuneration	5,912	8,401
Trustees' reimbursed expenses	Nil	Nil
Independent examiner's remuneration (excluding VAT):		
▪ Independent examination	2,100	1,950
▪ Other services	5,766	4,466

Two trustees, as detailed in note 14 to the accounts, received payments for lived experience representative services. They were not paid in relation to their roles as trustees.

In common with other charities of our size and nature we use our independent examiners to assist with the preparation of the financial statements. Our independent examiners have also provided bookkeeping, management accounts and payroll services to the charity during the year.

7. Staff costs and numbers

Staff costs were as follows:

	2025	2024
	£	£
Salaries and wages	50,675	80,138
Social security costs	-	139
Pension costs	843	1,468
Freelance staff	26,471	30,073
	77,989	111,818

No employee earned more than £60,000 during the current or prior year.

The key management personnel of the charity comprise the Trustees and Chief Executive Officer. The total employee benefits of the key management personnel were £30,616 (2024: £29,322).

	2025	2024
	No.	No.
Average head count	4	5

8. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Independent Mental Health Network

Notes to the financial statements

For the year ended 31 March 2025

9. Debtors

	2025 £	2024 £
Trade debtors	5,815	19,641
Prepayments	195	3,855
Accrued income	9,117	9,129
Other debtors	-	1,322
	<u>15,127</u>	<u>33,947</u>

10. Creditors : amounts due within 1 year

	2025 £	2024 £
Trade creditors	4,085	2,565
Accruals	3,886	3,613
Other creditors	140	1,996
Tax and social security	3,266	4,918
Deferred income (see note 11)	3,100	2,400
	<u>14,477</u>	<u>15,492</u>

11. Deferred income

	2025 £	2024 £
At 1 April	2,400	-
Deferred during the year	3,100	2,400
Released during the year	(2,400)	-
At 31 March	<u>3,100</u>	<u>2,400</u>

Deferred income relates to the delivery of Mental Health and Lived Experience training sessions for North Somerset Council between November 2025 - March 2027.

Independent Mental Health Network

Notes to the financial statements

For the year ended 31 March 2025

12. Movements in funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2025 £
Unrestricted funds					
General funds	95,603	93,196	(97,242)	-	91,557
Total unrestricted funds	95,603	93,196	(97,242)	-	91,557
Total funds	95,603	93,196	(97,242)	-	91,557
Prior year comparative	At 1 April 2023 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2024 £
Restricted funds					
Rochdale Wellbeing Network Foundation Group	1,000	-	(1,000)	-	-
Tameside Co-production	7,267	-	(6,630)	(637)	-
Greater Manchester Health and Social Care Partnership	57,919	-	(35,822)	(22,097)	-
Rochdale Lived Experience	5,694	-	(5,536)	(158)	-
Total restricted funds	71,880	-	(48,988)	(22,892)	-
Unrestricted funds					
General funds	69,873	94,817	(91,979)	22,892	95,603
Total unrestricted funds	69,873	94,817	(91,979)	22,892	95,603
Total funds	141,753	94,817	(140,967)	-	95,603

13. Related party transactions

Claire Smith, a trustee, received payments totalling £469 (2024: £nil) for lived experience representative services provided during the year as allowed by the governing document. Payments were made on market terms. At year end, £54 was outstanding (2024: £nil).

Jason Burrowes, a trustee, received payments totalling £5,443 (2024: £6,312) for lived experience representative services provided during the year as allowed by the governing document. Payments were made on market terms. At year end, £680 was outstanding (2024: £nil).

Justine Keeble, a trustee in the prior year, received payments in the prior year totalling £2,089 for lived experience representative services as allowed by the governing document. Payments were made on market terms. At 31 March 2024, £376 was outstanding.

INDEPENDENT MENTAL HEALTH NETWORK

England & Wales - Charity number 1171453

Accounts

Charity no. 1171453

**Independent Mental Health Network
Report and Unaudited Financial
Statements
31 March 2024**

Independent Mental Health Network

Reference and administrative details

For the year ended 31 March 2024

Charity number	1171453																
Registered office and operational address	Unit 47, Equinox South, Great Park Road, Bradley Stoke, Bristol BS32 4QL																
Trustees	<p>The trustees who served during the year and up to the date of this report were as follows:</p> <table><tr><td>Jason Burrowes</td><td></td></tr><tr><td>Mark Dale (Chair)</td><td>appointed 20 February 2024 and resigned 18 October 2024</td></tr><tr><td>Justine Keeble</td><td>resigned 12 January 2024</td></tr><tr><td>Ceri Morris</td><td>appointed 10 July 2023</td></tr><tr><td>Javed Rehman</td><td></td></tr><tr><td>Karen Self</td><td>resigned 30 April 2023</td></tr><tr><td>Claire Smith</td><td>appointed 20 February 2024</td></tr><tr><td>Nick Wainwright</td><td></td></tr></table>	Jason Burrowes		Mark Dale (Chair)	appointed 20 February 2024 and resigned 18 October 2024	Justine Keeble	resigned 12 January 2024	Ceri Morris	appointed 10 July 2023	Javed Rehman		Karen Self	resigned 30 April 2023	Claire Smith	appointed 20 February 2024	Nick Wainwright	
Jason Burrowes																	
Mark Dale (Chair)	appointed 20 February 2024 and resigned 18 October 2024																
Justine Keeble	resigned 12 January 2024																
Ceri Morris	appointed 10 July 2023																
Javed Rehman																	
Karen Self	resigned 30 April 2023																
Claire Smith	appointed 20 February 2024																
Nick Wainwright																	
Chief executive officer	<table><tr><td>Catrin Beynon</td><td>appointed 30 January 2024</td></tr><tr><td>Karen Self</td><td>appointed 30 April 2023 and resigned 30 January 2024</td></tr><tr><td>Tom Renhard</td><td>resigned 30 April 2023</td></tr></table>	Catrin Beynon	appointed 30 January 2024	Karen Self	appointed 30 April 2023 and resigned 30 January 2024	Tom Renhard	resigned 30 April 2023										
Catrin Beynon	appointed 30 January 2024																
Karen Self	appointed 30 April 2023 and resigned 30 January 2024																
Tom Renhard	resigned 30 April 2023																
Bankers	Triodos Bank Deanery Road Bristol BS1 5AS																
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD																

Independent Mental Health Network

Report of the trustees

For the year ended 31 March 2024

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Objectives and activities

The charitable objects of the charity are as follows:

1. For the public benefit, to advance the health of individuals and groups in England and Wales by:
 - a. representing the needs of the membership of IMHN in improving the provision of mental health services;
 - b. working collaboratively with commissioners, service providers and other agencies to identify innovative health solutions that will improve the health of local communities;
 - c. working with individuals and local groups in communities to facilitate the provision of support networks for those that are experiencing a mental health issue; and
 - d. educating the public on the importance of understanding mental health and the need for parity of esteem in how we view this with physical health.
2. To promote community capacity building through developing diverse networks of individuals and groups that are able to be involved in improving local mental health services in areas of England and Wales.
3. The advancement of citizenship or community development through promoting the efficiency and effectiveness of charities and the effective use of charitable resources by representing a range of views to policy makers and funders on improving mental health services in England and Wales.
4. To advance community development through the promotion of volunteering and the voluntary sector in the role it can play for improving mental health services locally and nationally in England and Wales.
5. To advance such charitable purposes (according to the law of England and Wales) as the trustees see fit from time to time, in particular but not limited to advancing the education of individuals and groups working in the health sector by making grants and awards to user-led mental health groups.

The main activities undertaken by the charity are as follows:

1. To improve mental health provision for all those accessing mental health services and community support as part of the NHS Transformation Plan.
2. Recruiting people with lived experience of mental health issues to be representatives with NHS providers, including locality and specialist workstreams.
3. Peer support and lived experienced forums for members.
4. Mental health awareness and training sessions.
5. Work with others in the field of mental health and wellbeing on joint campaigns.

Independent Mental Health Network

Report of the trustees

For the year ended 31 March 2024

Achievements and performance

During the past financial year, The Independent Mental Health Network (IMHN) has made significant strides in advancing mental health advocacy and the role of lived experience within service developments. Key achievements this year reflect the continued growth of IMHN's impact with significantly expanded work in the Bristol, North Somerset, and South Gloucestershire region. Each project undertaken has contributed to IMHN's mission to create a more inclusive, effective, and person-centred mental health landscape.

1. Locality Partnerships and Co-Production in Bristol, North Somerset, and South Gloucestershire:

IMHN's involvement with Locality Partnerships in the BNSSG region have been a cornerstone of our work, embedding lived experience perspectives within service design and delivery. Lived Experience Representatives have been active across North and West Bristol, Inner City and East Bristol, Woodspring, and Weston, Worle and Villages. Key achievements include:

- **The Mobilisation of Mental Health and Wellbeing Integrated Network Teams:** Our representatives contributed essential feedback during the process of MINT mobilisation. Their input on accessibility requirements, welcoming environments, and cultural inclusivity led to modifications in site set-ups and making MINTs more person-centred. Through mock case reviews, they ensured processes were inclusive, highlighting in particular the need for neurodiversity awareness and training. Representatives also joined recruitment efforts, serving on interview panels, and helping to embed co-production values into the ethos of the MINT teams; and
- **Equality and Health Impact Assessments:** Representatives actively co-produced The EHIA processes for MINTs to assess their impact on individuals with protected characteristics. Their advocacy for broader meeting participation has enabled representatives with relevant lived experience to contribute to sessions on specific protected characteristics, promoting inclusivity in mental health provision.

2. Co-Production in Specific Workstreams under the BNSSG Community Mental Health Framework:

As a key partner in the BNSSG's Community Mental Health Framework, IMHN played a key role in several workstreams aimed at re-designing mental health services to be more proactive and tailored. Major contributions included:

- **Young People's Transitions Workstream:** Representatives provided input to ensure smoother pathways as young people transition from child and adolescent services to adult mental health care, emphasizing continuity and support during this critical period;
- **Eating Disorder Services Workstream:** In response to rising demand, representatives contributed insights on creating more inclusive, culturally sensitive services, advocating for a long-term recovery model that prioritises compassion and accessibility; and
- **Physical Health for Severe Mental Illness (SMI) Workstream:** IMHN representatives supported work to bridge health inequalities for individuals on the SMI register, including co-produced approaches to improve physical health outreach and continuity in care across primary and mental health services.

Independent Mental Health Network

Report of the trustees

For the year ended 31 March 2024

3. North Somerset Council Public Health Initiatives:

IMHN's partnership with North Somerset Council has strengthened lived experience representation within the Council's public health initiatives, including the Suicide and Self-Harm Prevention Group, Mental Health Strategy Group, and Trauma and Adversity Steering Group. Running from May 2024 to March 2025, this initiative integrates lived experience insights into local mental health strategy, addressing complex issues with first-hand perspectives to:

- **Enhance public health planning:** Enhance public health planning: By providing lived experience insights, IMHN has helped shape Council strategies on mental health, suicide prevention, and trauma-informed practices; and
- **Bridge policy and practice:** Representatives have highlighted real-life challenges and insights, informing policy decisions to address issues clinicians and commissioners might not otherwise see.

This initiative has fostered collaboration between public health officials and lived experience representatives, building a foundation for more responsive public health policies in North Somerset.

4. Mental Health and Lived Experience Training for North Somerset Council Staff:

To deepen understanding and improve service responsiveness, IMHN partnered with North Somerset Council to deliver mental health and lived experience training to the public health team. This training, which includes trauma-informed practices and real-life perspectives, has equipped staff with new skills to support individuals with mental health needs. Participants expressed appreciation for the inclusion of lived experience, citing greater empathy and awareness as a result.

5. Looking After Your Mental Health Alongside Chronic Pain/Chronic Conditions' Project with Healthwatch Bristol:

IMHN partnered with Healthwatch Bristol on a project to address the intersection of mental health and chronic conditions, following feedback highlighting the challenges individuals face in accessing appropriate support. The project aimed to map mental health support available for individuals with chronic conditions, evaluate effectiveness, and identify gaps. Key activities included:

- **Steering group formation and focus groups:** These sessions brought together individuals with lived experience of chronic pain to discuss their support experiences and identify areas for improvement; and
- **Survey and report:** Following focus groups, a comprehensive survey gathered broader community feedback. The resulting report, shared with public health bodies and service commissioners, advocated for improvements and emphasized the need for holistic approaches in supporting individuals with chronic conditions.

Independent Mental Health Network

Report of the trustees

For the year ended 31 March 2024

6. Trauma-Informed System Changes Across Public Services Project with NIHR ARC West:

IMHN has been working with NIHR ARC West and the University of Bristol on a multi-year project aimed at promoting trauma-informed practices across health and social care, local government, education, and policing within BNSSG. With a completion date set for 2025, the project has so far achieved:

- **Organisational strategy reviews:** IMHN representatives have assessed existing trauma-informed practices, identifying gaps and challenges faced by different public service sectors; and
- **Stakeholder engagement through workshops:** Representatives have conducted workshops to evaluate the impact of trauma-informed practices, sharing insights to guide policy development and promote best practices.

7. Expanded Support for Lived Experience Representatives:

This year, IMHN focused on strengthening support for its Lived Experience Representatives. A comprehensive support programme was introduced, featuring:

- **New code of conduct and role descriptions** to clarify representative expectations; and
- **Enhanced induction and training sessions**, including topics such as trauma-informed practices, cultural sensitivity, and effective representation.

Survey results show high satisfaction with IMHN's support, with 92% of representatives indicating that they feel well-supported. This robust support framework has fostered a positive environment for representatives, enhancing their engagement and effectiveness.

8. Conclusion of Work in Greater Manchester:

Following several years of impactful work in the Greater Manchester region, IMHN concluded its projects with Trafford CCG and Greater Manchester Health and Social Care Partnership this year. While this work had many achievements in areas such as Oldham and Rochdale, IMHN has chosen to refocus resources to meet the rising demand in the Southwest region, particularly within BNSSG area.

Through these projects, IMHN has continued to advance its mission of integrating lived experience perspectives into every level of mental health service planning and delivery. The past year's work underscores IMHN's commitment to fostering a mental health landscape that is inclusive, responsive, and grounded in the experiences of those it serves.

Financial review

For the financial year reported we recorded a deficit of £46,150 (2023: deficit £90,473). This reflects expenditures for work that had been funded in advance through income received in prior years. This planned use of reserves aligns with our financial strategy, ensuring the delivery of long-term commitments within the intended funding period. Total funds at 31 March 2024 were £95,603, which included restricted funds of £Nil (2023: £71,880) and unrestricted funds of £95,603 (2023: £69,873).

Independent Mental Health Network

Report of the trustees

For the year ended 31 March 2024

The deficit primarily resulted from the conclusion of our Manchester contract, where significant, carefully managed expenditure ensured a responsible and stable exit from this region, allowing us to maintain our commitment to service quality during the transition. In line with our values, the decision was made to utilize reserves built up in previous years to support individuals with lived experience through this period of transition, ensuring they were well-supported as we withdrew from the region. This was a purposeful, one-time expenditure, aligned with our mission and values, intended to uphold the stability of services and support through a period of change. Additionally, the charity faced a period of leadership adjustment due to the resignation of the core senior leadership team. This period of change has been successfully resolved, with new leadership now in place to guide the charity forward.

The charity's financial position remains stable, underpinned by prudent financial management and a dedication to sustainable practices. Although income has decreased from the previous year, the charity is well-positioned to continue its mission, with robust oversight ensuring resources are maximized effectively.

Management accounts are independently prepared monthly and reviewed by the Board of Trustees. Formal financial reviews take place at each board meeting, ensuring the close monitoring of the charity's financial position.

As of March 2024, the charity's main bank account held £77,148, reflecting careful cashflow management as we move into the new financial year.

The reserves policy for the charity is not part of the constitution but has been discussed at board of trustee's meetings. Free reserves (defined as the charity's unrestricted funds) were £95,603 at 31 March 2024 (2023: £69,873). The trustees agreed that a reserve policy of 6 months of staff and rental costs is prudent, equating to £115,524. This has not been met, however plans are in place to meet it going forward through careful expenditure management.

Structure, governance and management

The structure and organisation of IMHN remains as a Charitable Incorporated Organisation (CIO), with a dedicated Board of Trustees who meet regularly to review performance and guide the charity's strategic direction. This year, our risk management framework has continued to play a key role in successfully identifying, tracking, and mitigating risks to ensure the charity's resilience and operational continuity.

The day-to-day running of the charity is overseen by the Head of Operations, who assumed the role following the departure of the Interim Head of Operations in January 2024. The Head of Operations is responsible for implementing the charity's strategic objectives on a daily basis, ensuring smooth operations, and alignment with our mission and goals. In addition to providing line management support, the Head of Operations actively collaborates with the Board of Trustees, engaging in regularly discussions to keep them informed of ongoing progress, challenges, and developments. This highly collaborative approach allows the board to maintain oversight and provide guidance on strategic matters, ensuring that the charity remains agile and responsive to emerging needs.

Independent Mental Health Network

Report of the trustees

For the year ended 31 March 2024

The Head of Operations is supported by a skilled team, and together they work to foster an environment of continuous improvement, efficiency, and effective service delivery. Their role includes co-ordinating various functions within the charity to ensure our activities remain impactful and sustainable.

As the charity grows, we continue to adapt our structure to maintain efficiency and alignment with our long-term visions, ensuring we remain fit for purpose and responsive to emerging needs.

Trustees are recruited through a range of methods, including:

- word of mouth;
- external advertisement; and
- social networking and media channels.

Our trustees adhere to the Charity Commission's guidance on public benefit, ensuring the charity's work consistently delivers meaningful and measurable impact.

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with 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).

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 the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those 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 accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which 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 constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Independent Mental Health Network

Report of the trustees

For the year ended 31 March 2024

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 19 December 2024 and signed on their behalf by



Nick Wainwright - Trustee

Independent examiner's report

To the trustees of

Independent Mental Health Network

I report to the trustees on my examination of the accounts of Independent Mental Health Network (the CIO) for the year ended 31 March 2024, which are set out on pages 10 to 22.

Responsibilities and basis of report

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

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

Independent examiner's statement

Godfrey Wilson Limited also provides bookkeeping and payroll services to the CIO. I confirm that as a member of the ICAEW I am subject to the FRC's Revised Ethical Standard 2016, which I have applied with respect to this engagement.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Dougal Howard

Date: 19 December 2024

Dougal Howard ACA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Independent Mental Health Network

Statement of financial activities

For the year ended 31 March 2024

	Note	Restricted £	Unrestricted £	2024 Total £	2023 Total £
Income from:					
Donations	3	-	105	105	129
Charitable activities	4	-	94,168	94,168	159,011
Investments		-	544	544	315
Total income		-	94,817	94,817	159,455
Expenditure on:					
Raising funds		-	3,605	3,605	-
Charitable activities		48,988	88,374	137,362	249,928
Total expenditure	6	48,988	91,979	140,967	249,928
Net income / (expenditure)		(48,988)	2,838	(46,150)	(90,473)
Transfers between funds		(22,892)	22,892	-	-
Net movement in funds	7	(71,880)	25,730	(46,150)	(90,473)
Reconciliation of funds:					
Total funds brought forward		71,880	69,873	141,753	232,226
Total funds carried forward		-	95,603	95,603	141,753

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 14 to the accounts.

Independent Mental Health Network

Balance sheet

As at 31 March 2024

	Note	£	2024 £	2023 £
Current assets				
Debtors	10	33,947		4,479
Cash at bank and in hand		<u>77,148</u>		<u>161,443</u>
		111,095		165,922
Liabilities				
Creditors: amounts falling due within 1 year	11	<u>(15,492)</u>		<u>(24,169)</u>
Net current assets			<u>95,603</u>	<u>141,753</u>
Net assets	13		<u><u>95,603</u></u>	<u><u>141,753</u></u>
Funds	14			
Restricted funds			-	71,880
Unrestricted funds				
General funds			<u>95,603</u>	<u>69,873</u>
Total charity funds			<u><u>95,603</u></u>	<u><u>141,753</u></u>

Approved by the trustees on 19 December 2024 and signed on their behalf by



Nick Wainwright - Trustee

Independent Mental Health Network

Notes to the financial statements

For the year ended 31 March 2024

1. Accounting policies

a) Basis of preparation

Independent Mental Health Network is a charitable incorporated organisation (CIO) registered in England and Wales. The registered office address is Unit 47, Equinox South, Great Park Road, Bradley Stoke, Bristol, BS32 4QL.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Independent Mental Health Network meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

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

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

Income received in advance of provision of services is deferred until criteria for income recognition are met.

d) Interest receivable

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

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Independent Mental Health Network

Notes to the financial statements

For the year ended 31 March 2024

1. Accounting policies (continued)

f) Expenditure and irrecoverable VAT

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

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

g) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated in full to charitable activities.

h) Debtors

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

i) Cash at bank and in hand

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

j) Creditors

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

k) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

l) Pension costs

The charity operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

Independent Mental Health Network

Notes to the financial statements

For the year ended 31 March 2024

1. Accounting policies (continued)

m) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no key sources of estimation uncertainty that have a significant effect on the financial statements.

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2023 Total £
Income from:			
Donations	-	129	129
Charitable activities	17,360	141,651	159,011
Investments	-	315	315
Total income	<u>17,360</u>	<u>142,095</u>	<u>159,455</u>
Expenditure on:			
Charitable activities	<u>93,696</u>	<u>156,232</u>	<u>249,928</u>
Total expenditure	<u>93,696</u>	<u>156,232</u>	<u>249,928</u>
Net expenditure and net movement in funds	<u>(76,336)</u>	<u>(14,137)</u>	<u>(90,473)</u>

3. Income from donations

	2024 Total £	2023 Total £
Total income from donations	<u>105</u>	<u>129</u>

All income from donations was unrestricted in the current and prior year.

Independent Mental Health Network

Notes to the financial statements

For the year ended 31 March 2024

4. Income from charitable activities

	Restricted £	Unrestricted £	2024 Total £
Service delivery and training sessions	-	94,168	94,168
Total income from charitable activities	-	94,168	94,168

Prior period comparative

	Restricted £	Unrestricted £	2023 Total £
Service delivery and training sessions	-	141,651	141,651
Grants:			
Greater Manchester Health and Social Care Partnership	19,191	-	19,191
Social Investment Business	(2,831)	-	(2,831)
Action Together	1,000	-	1,000
Total income from charitable activities	17,360	141,651	159,011

Negative grant income represents income which has been returned to funders following underspends on projects.

5. Government grants

In the prior year, the charity received government grants, defined as funding from NHS Greater Manchester to fund charitable activities. The total value of such grants in the period ending 31 March 2024 was £Nil (2023: £20,271). In the prior year, the charity was required to repay unspent funds amounting to £1,080 to NHS Greater Manchester as a condition of the grant.

Independent Mental Health Network

Notes to the financial statements

For the year ended 31 March 2024

6. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2024 Total £
Staff costs (note 8)	3,605	108,213	-	111,818
Advertising and marketing	-	192	-	192
Accountancy	-	-	6,466	6,466
Bank fees	-	-	90	90
General expenses	-	-	184	184
Insurance	-	-	779	779
Computer expenses	-	-	443	443
Light and heat	-	-	139	139
Printing, postage and stationery	-	-	135	135
Rent and rates	-	17,055	-	17,055
Recruitment costs	-	90	-	90
Repairs and renewals	-	334	-	334
Subscriptions	-	2,993	-	2,993
Travel	-	249	-	249
Sub-total	3,605	129,126	8,236	140,967
Allocation of support and governance costs	-	8,236	(8,236)	-
Total expenditure	3,605	137,362	-	140,967

Total governance costs were £1,950 (2023: £1,800).

Independent Mental Health Network

Notes to the financial statements

For the year ended 31 March 2024

6. Total expenditure (continued)

Prior period comparative

	Raising funds £	Charitable activities £	Support and governance costs £	2023 Total £
Staff costs (note 8)	-	203,909	-	203,909
Advertising and marketing	-	2,398	-	2,398
Accountancy	-	-	6,428	6,428
Bank fees	-	-	98	98
General expenses	-	-	474	474
Insurance	-	-	733	733
Computer expenses	-	-	360	360
Light and heat	-	-	19	19
Printing, postage and stationery	-	-	185	185
Rent and rates	-	27,139	-	27,139
Recruitment costs	-	623	-	623
Repairs and renewals	-	214	-	214
Staff training	-	1,512	-	1,512
Subscriptions	-	4,314	-	4,314
Travel	-	1,522	-	1,522
Sub-total	-	241,631	8,297	249,928
Allocation of support and governance costs	-	8,297	(8,297)	-
Total expenditure	-	249,928	-	249,928

Independent Mental Health Network

Notes to the financial statements

For the year ended 31 March 2024

7. Net movement in funds

This is stated after charging:	2024	2023
	£	£
Trustees' remuneration	8,401	8,230
Trustees' reimbursed expenses	Nil	Nil
Independent examiner's remuneration (excluding VAT):		
▪ Independent examination	1,950	1,800
▪ Other services	4,466	5,366

Two trustees, as detailed in note 15 to the accounts, received payments for lived experience representative services. They were not paid in relation to their roles as trustees.

8. Staff costs and numbers

Staff costs were as follows:	2024	2023
	£	£
Salaries and wages	80,138	149,382
Social security costs	139	6,758
Pension costs	1,468	3,051
Freelance staff	30,073	44,718
	111,818	203,909

No employee earned more than £60,000 during the current or prior year.

The key management personnel of the charity comprise the Trustees and Chief Executive Officer. The total employee benefits of the key management personnel were £29,322 (2023: £23,208).

	2024	2023
	No.	No.
Average head count	5	8

9. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Independent Mental Health Network

Notes to the financial statements

For the year ended 31 March 2024

10. Debtors

	2024	2023
	£	£
Trade debtors	19,641	317
Prepayments	3,855	4,162
Accrued income	9,129	-
Other debtors	1,322	-
	<u>33,947</u>	<u>4,479</u>

11. Creditors : amounts due within 1 year

	2024	2023
	£	£
Trade creditors	2,565	4,340
Accruals	3,613	11,471
Other creditors	1,743	1,729
Pension	253	368
VAT	4,918	6,261
Deferred income (see note 12)	2,400	-
	<u>15,492</u>	<u>24,169</u>

12. Deferred income

	2024	2023
	£	£
At 1 April 2023	-	-
Deferred during the year	2,400	-
Released during the year	-	-
	<u>2,400</u>	<u>-</u>
At 31 March 2024	<u>2,400</u>	<u>-</u>

Deferred income relates to the delivery of three Mental Health and Lived Experience training sessions for North Somerset Council.

Independent Mental Health Network

Notes to the financial statements

For the year ended 31 March 2024

13. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	-	111,095	111,095
Current liabilities	-	(15,492)	(15,492)
Net assets at 31 March 2024	-	95,603	95,603
Prior year comparative			
	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	71,880	94,042	165,922
Current liabilities	-	(24,169)	(24,169)
Net assets at 31 March 2023	71,880	69,873	141,753

Independent Mental Health Network

Notes to the financial statements

For the year ended 31 March 2024

14. Movements in funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2024 £
Restricted funds					
Rochdale Wellbeing Network Foundation Group	1,000	-	(1,000)	-	-
Tameside Co-production	7,267	-	(6,630)	(637)	-
Greater Manchester Health and Social Care Partnership	57,919	-	(35,822)	(22,097)	-
Rochdale Lived Experience	5,694	-	(5,536)	(158)	-
Total restricted funds	71,880	-	(48,988)	(22,892)	-
Unrestricted funds					
General funds	69,873	94,817	(91,979)	22,892	95,603
Total unrestricted funds	69,873	94,817	(91,979)	22,892	95,603
Total funds	141,753	94,817	(140,967)	-	95,603
Prior year comparative					
	At 1 April 2022 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2023 £
Restricted funds					
Rochdale Wellbeing Network Foundation Group	-	1,000	-	-	1,000
Tameside Co-production	-	18,910	(11,643)	-	7,267
National Emergencies Trust (via Disability Action)	492	-	-	(492)	-
Greater Manchester Health and Social Care Partnership	136,067	281	(78,429)	-	57,919
Rochdale Lived Experience	9,318	-	(3,624)	-	5,694
EDP Business Development	2,983	(2,831)	-	(152)	-
Total restricted funds	148,860	17,360	(93,696)	(644)	71,880
Unrestricted funds					
General funds	83,366	142,095	(156,232)	644	69,873
Total unrestricted funds	83,366	142,095	(156,232)	644	69,873
Total funds	232,226	159,455	(249,928)	-	141,753

Independent Mental Health Network

Notes to the financial statements

For the year ended 31 March 2024

14. Movements in funds (continued)

Purposes of restricted funds

Rochdale Wellbeing Network Foundation Group	The Rochdale Wellbeing Network existed to facilitate collaborative work between community, voluntary, faith and social enterprise (VCFSE) sector organisations and volunteers who are supporting people around mental health and emotional wellbeing.
Tameside Co-production	Tameside Co-production reflects the contribution of the IMHN in co-design of community mental health services. People with lived experience of mental health from the GM Independent Mental Health Network (IMHN) helped to develop the GM Community Mental Health Transformation prospectus, alongside our lived experience representatives in online focus groups.
Greater Manchester Health and Social Care Partnership	Funding to support people with lived experience of mental health to influence the development of mental health support across the Greater Manchester area. This also included funding to map peer support groups across the area and develop a network of people facilitating peer support.
Rochdale Lived Experience	The organisation received a grant to support people with lived experience of mental health problems to shape the Living Well programme in the borough, working to improve community mental health support.

Purposes of transfers between funds

Transfers between funds relate to projects that are complete, where funding is not due to be returned to funders.

15. Related party transactions

Justine Keeble, a trustee, received payments totalling £2,089 (2023: £2,055) for lived experience representative services provided during the year as allowed by the governing document. Payments were made on market terms.

Jason Burrowes, a trustee, received payments totalling £6,312 (2023: £6,175) for lived experience representative services provided during the year as allowed by the governing document. Payments were made on market terms.

INDEPENDENT MENTAL HEALTH NETWORK

England & Wales - Charity number 1171453

Accounts

Charity no. 1171453

**Independent Mental Health Network
Report and Unaudited Financial
Statements
31 March 2023**

Independent Mental Health Network

Report of the trustees

For the year ended 31 March 2023

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Objectives and activities

The charitable objects of the charity are as follows:

1. For the public benefit, to advance the health of individuals and groups in England and Wales by:
 - a. representing the needs of the membership of IMHN in improving the provision of mental health services;
 - b. working collaboratively with commissioners, service providers and other agencies to identify innovative health solutions that will improve the health of local communities;
 - c. working with individuals and local groups in communities to facilitate the provision of support networks for those that are experiencing a mental health issue; and
 - d. educating the public on the importance of understanding mental health and the need for parity of esteem in how we view this with physical health.
2. To promote community capacity building through developing diverse networks of individuals and groups that are able to be involved in improving local mental health services in areas of England and Wales.
3. The advancement of citizenship or community development through promoting the efficiency and effectiveness of charities and the effective use of charitable resources by representing a range of views to policy makers and funders on improving mental health services in England and Wales.
4. To advance community development through the promotion of volunteering and the voluntary sector in the role it can play for improving mental health services locally and nationally in England and Wales.
5. To advance such charitable purposes (according to the law of England and Wales) as the trustees see fit from time to time, in particular but not limited to advancing the education of individuals and groups working in the health sector by making grants and awards to user-led mental health groups.

The main activities undertaken by the charity are as follows:

1. To improve mental health provision for all those accessing mental health services and community support as part of the NHS Transformation Plan.
2. Recruiting people with lived experience of mental health issues to be representatives with NHS providers, including locality and specialist workstreams.
3. Peer support and lived experienced forums for members.
4. Mental health awareness and training sessions.
5. Work with others in the field of mental health and wellbeing on joint campaigns.

Independent Mental Health Network

Report of the trustees

For the year ended 31 March 2023

Achievements and performance

In the financial year being reported the main achievements of the charity are summarised as follows:

In **Bristol, North Somerset and South Gloucestershire** we were commissioned by a contract with the local NHS (National Health Service) CCG (Clinical Commissioning Group) to:

- provide strategic input to support a coproduction approach across the Community Mental Health Programme. This includes attending relevant meetings and offering strategic written and verbal input as required;
- provide lived experience representatives (including on Green Social Prescribing and to report on the NHS 111 service);
- provide support to lived experience representatives outside of the meetings to enable meaningful engagement, managing queries and issues as they arise and working with partners to find solutions;
- resolve any complaints that arise from co-production work involving lived experience that falls outside expected meeting etiquette/terms of reference for the relevant group;
- support a positive relationship between IMHN, lived experience representatives and the CCG and wider stakeholders by sharing feedback and opportunities for alignment;
- ensure that those taking part in lived experience activities are reflective of the BNSSG population demographic and geographical location and use a full range of mental health services;
- work with the CCG and other partners to develop communication methods to keep all lived experience representatives informed on the developments of the programme; and
- manage a lived experience forum to ensure that broader learnings from the coproduction process are shared and can be responded to.

Over 30 different workstreams were supported, giving feedback from people with lived experience of mental health issues.

In the **Greater Manchester** region we continued our contracted work with Trafford CCG on behalf of Greater Manchester Health and Social Care Partnership. This included GM core work grants in Oldham and Rochdale. This work contained many similar elements to that carried out with BNSSG, albeit with fewer workstreams.

Other smaller packages of work were with Kooth Consultancy and the Avon and Wiltshire Partnership (AWP).

Financial review

For the year ended 31 March 2023, incoming resources were £159,455 (2022: £340,266) and resources expended were £249,928 (2022: £324,944), resulting in a deficit of £90,473 (2022: surplus £15,322). Total funds at 31 March 2023 were £141,753, which included restricted funds of £71,880 (2022: £148,860) and unrestricted funds of £69,873 (2022: £83,366).

The charity's financial position at the end of the financial year is satisfactory despite a fall in income, with funds secured to take its work forward. The charity does not hold any leases, although has licences for office space for use by staff as appropriate.

Management accounts are independently prepared on a monthly basis and shared with the board of trustees, alongside formal reviews at board meetings. This ensures that the financial position of the charity is subject to regular review.

The main bank account held £161,443 on 31 March 2023 (2022: £224,393).

Independent Mental Health Network

Report of the trustees

For the year ended 31 March 2023

The main funding for the charity in this financial year was contracts with Bristol and Greater Manchester NHS CCGs. Staffing arrangements were built around this funding arrangement, with a mixture of permanent and short term contracts.

The reserve policy for the charity is not part of the constitution but has been discussed at board of trustees meetings. The trustees agreed that a reserve policy of 6 months of staff and rental costs is prudent, equating to £115,524. This has not been met, however plans are in place to meet it going forward through careful expenditure management.

Staffing became an issue as the financial year progressed. This had a particular impact on the BNSSG contract, where the final two monthly payments were withheld. However, because staffing costs were lower, the net impact on cash flow was not of concern.

Going into the new financial year 2023/24 there were significant challenges for the charity. The CEO announced their intention to stand down in April 2023, the trustees have acted on this to ensure that the charity is a going concern. Staffing remains an ongoing concern and action has also been taken to address this.

Structure, governance and management

The structure of the organisation is as a Charitable Incorporated Organisation (CIO). It has a board of trustees that meet regularly to review the performance of the charity and support its continued development. The organisation also has a robust risk management framework in place to track and manage risks as they arise.

The day-to-day running of the charity is delegated to the CEO, and since April 2023 the Interim Operations Manager, with line management support and regular engagement with board members and different areas of the charity.

As the charity has grown, it has been necessary to continue to develop the structure of the charity to ensure it remains fit for purpose for the future.

Trustees are recruited by various means, including (but not limited to):

- word of mouth;
- external advertisement; and
- social networking and media.

The trustees have had due regard to the guidance issued by the Charity Commission on public benefit.

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with 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).

Independent Mental Health Network

Report of the trustees

For the year ended 31 March 2023

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 the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those 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 accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which 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 constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 29 January 2023 and signed on their behalf by



Nick Wainwright - Trustee

Independent examiner's report

To the trustees of

Independent Mental Health Network

I report to the trustees on my examination of the accounts of Independent Mental Health Network (the CIO) for the year ended 31 March 2023, which are set out on pages 7 to 17.

Responsibilities and basis of report

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

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

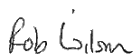
Independent examiner's statement

Godfrey Wilson Limited also provides bookkeeping and payroll services to the CIO. I confirm that as a member of the ICAEW I am subject to the FRC's Revised Ethical Standard 2016, which I have applied with respect to this engagement.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Date: 29 January 2023

Rob Wilson FCA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Independent Mental Health Network

Statement of financial activities

For the year ended 31 March 2023

	Note	Restricted £	Unrestricted £	2023 Total £	2022 Total £
Income from:					
Donations	3	-	129	129	4,157
Charitable activities	4	17,360	141,651	159,011	336,034
Investments		-	315	315	75
Total income		<u>17,360</u>	<u>142,095</u>	<u>159,455</u>	<u>340,266</u>
Expenditure on:					
Charitable activities		<u>93,696</u>	<u>156,232</u>	<u>249,928</u>	<u>324,944</u>
Total expenditure	6	<u>93,696</u>	<u>156,232</u>	<u>249,928</u>	<u>324,944</u>
Net income / (expenditure)		(76,336)	(14,137)	(90,473)	15,322
Transfers between funds		<u>(644)</u>	<u>644</u>	<u>-</u>	<u>-</u>
Net movement in funds	8	(76,980)	(13,493)	(90,473)	15,322
Reconciliation of funds:					
Total funds brought forward		<u>148,860</u>	<u>83,366</u>	<u>232,226</u>	<u>216,904</u>
Total funds carried forward		<u><u>71,880</u></u>	<u><u>69,873</u></u>	<u><u>141,753</u></u>	<u><u>232,226</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 14 to the accounts.

Independent Mental Health Network

Balance sheet

As at 31 March 2023

	Note	£	2023 £	2022 £
Current assets				
Debtors	11	4,479		24,902
Cash at bank and in hand		<u>161,443</u>		<u>224,393</u>
		165,922		249,295
Liabilities				
Creditors: amounts falling due within 1 year	12	<u>(24,169)</u>		<u>(17,069)</u>
Net current assets			<u>141,753</u>	<u>232,226</u>
Net assets	13		<u>141,753</u>	<u>232,226</u>
Funds				
Restricted funds	14		71,880	148,860
Unrestricted funds				
General funds			<u>69,873</u>	<u>83,366</u>
Total charity funds			<u>141,753</u>	<u>232,226</u>

Approved by the trustees on 29 January 2023 and signed on their behalf by



Nick Wainwright - Trustee

Independent Mental Health Network

Notes to the financial statements

For the year ended 31 March 2023

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Independent Mental Health Network meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

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

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

d) Interest receivable

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

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

f) Expenditure and irrecoverable VAT

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

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

Independent Mental Health Network

Notes to the financial statements

For the year ended 31 March 2023

1. Accounting policies (continued)

g) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated in full to charitable activities.

h) Grants payable

Grants payable are charged in the year in which the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attached have been fulfilled. Grants offered subject to conditions at the year end are noted as commitment but are not accrued as expenditure.

i) Debtors

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

j) Cash at bank and in hand

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

k) Creditors

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

l) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

m) Pension costs

The charity operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

Independent Mental Health Network

Notes to the financial statements

For the year ended 31 March 2023

1. Accounting policies (continued)

n) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no key sources of estimation uncertainty that have a significant effect on the financial statements.

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2022 Total £
Income from:			
Donations	-	4,157	4,157
Charitable activities	136,478	199,556	336,034
Investments	-	75	75
Total income	136,478	203,788	340,266
Expenditure on:			
Charitable activities	144,899	180,045	324,944
Total expenditure	144,899	180,045	324,944
Net income and net movement in funds	(8,421)	23,743	15,322

3. Income from donations

	2023 Total £	2022 Total £
Donations	129	3,157
Grants	-	1,000
Total income from donations	129	4,157

All income from donations was unrestricted in the current and prior year.

Independent Mental Health Network

Notes to the financial statements

For the year ended 31 March 2023

4. Income from charitable activities

	Restricted £	Unrestricted £	2023 Total £
Sales	-	141,651	141,651
Grants:			
Greater Manchester Health and Social Care Partnership	19,191	-	19,191
Social Investment Business	(2,831)	-	(2,831)
Action Together	1,000	-	1,000
Total income from charitable activities	17,360	141,651	159,011

Negative grant income represents income which has been returned to funders following underspends on projects.

Prior period comparative

	Restricted £	Unrestricted £	2022 Total £
Sales	2,456	199,556	202,012
Grants:			
National Emergencies Trust (via Disability Action)	3,728	-	3,728
Greater Manchester Health and Social Care Partnership	100,000	-	100,000
Social Investment Business	10,304	-	10,304
NHS Heywood, Middleton and Rochdale CCG	19,990	-	19,990
Total income from charitable activities	136,478	199,556	336,034

5. Government grants

The charity receives government grants, defined as funding from NHS Greater Manchester to fund charitable activities. In the prior year the charity received government grants from Greater Manchester Health and Social Care Partnership, and NHS Heywood, Middleton and Rochdale to fund charitable activities. The total value of such grants in the period ending 31 March 2023 was £20,271 (2022: £119,990). In the current year, the charity was required to repay unspent funds amounting to £1,080 to NHS Greater Manchester as a condition of the grant (2022: £nil).

Independent Mental Health Network

Notes to the financial statements

For the year ended 31 March 2023

6. Total expenditure

	Charitable activities £	Support and governance costs £	2023 Total £	Charitable activities £	Support and governance costs £	2022 Total £
Staff costs (note 9)	203,909	-	203,909	254,632	-	254,632
Advertising and marketing	2,398	-	2,398	8,969	-	8,969
Accountancy	-	6,428	6,428	-	9,241	9,241
Bank fees	-	98	98	-	130	130
General expenses	-	474	474	-	505	505
Grants payable (note 7)	-	-	-	5,980	-	5,980
Insurance	-	733	733	-	706	706
Computer expenses	-	360	360	-	1,475	1,475
Light and heat	-	19	19	-	75	75
Printing, postage and stationery	-	185	185	-	591	591
Rent and rates	27,139	-	27,139	20,814	-	20,814
Recruitment costs	623	-	623	875	-	875
Repairs and renewals	214	-	214	6,587	-	6,587
Staff training	1,512	-	1,512	5,381	-	5,381
Subscriptions	4,314	-	4,314	4,589	-	4,589
Travel	1,522	-	1,522	4,394	-	4,394
Sub-total	241,631	8,297	249,928	312,221	12,723	324,944
Allocation of support and governance costs	8,297	(8,297)	-	12,723	(12,723)	-
Total expenditure	249,928	-	249,928	324,944	-	324,944

Total governance costs were £1,800 (2022: £1,700).

Independent Mental Health Network

Notes to the financial statements

For the year ended 31 March 2023

7. Grants payable

Grants in the prior year were made for the purpose of the Peer Support Innovation Grant. The amount payable and committed in the period for this period and future periods comprise the following:

	2023 No.	2023 £	2022 No.	2022 £
Grants:				
Institutions	Nil	-	19	4,750
Individuals	Nil	-	1	1,230
		<u>-</u>		<u>5,980</u>

8. Net movement in funds

This is stated after charging:

	2023 £	2022 £
Trustees' remuneration	8,230	7,780
Trustees' reimbursed expenses	Nil	Nil
Independent examiner's remuneration (excluding VAT):		
▪ Independent examination	1,800	1,700
▪ Other services	5,366	6,848
	<u>1,800</u>	<u>1,700</u>
	<u>5,366</u>	<u>6,848</u>

Two trustees, as detailed in note 15 to the accounts, received payments for lived experience representative services. They were not paid in relation to their roles as trustees.

9. Staff costs and numbers

Staff costs were as follows:

	2023 £	2022 £
Salaries and wages	149,382	171,737
Social security costs	6,758	8,427
Pension costs	3,051	3,355
Freelance staff	44,718	71,113
	<u>203,909</u>	<u>254,632</u>

No employee earned more than £60,000 during the year.

The key management personnel of the charity comprise the Trustees and Chief Executive Officer. The total employee benefits of the key management personnel were £23,208 (2022: £34,566).

	2023 No.	2022 No.
Average head count	<u>8</u>	<u>10</u>

Independent Mental Health Network

Notes to the financial statements

For the year ended 31 March 2023

10. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

11. Debtors

	2023 £	2022 £
Trade debtors	317	21,363
Other debtors	<u>4,162</u>	<u>3,539</u>
	<u><u>4,479</u></u>	<u><u>24,902</u></u>

12. Creditors : amounts due within 1 year

	2023 £	2022 £
Trade creditors	4,340	6,772
Accruals	11,471	3,475
Other creditors	1,729	-
Pension	368	709
VAT	<u>6,261</u>	<u>6,113</u>
	<u><u>24,169</u></u>	<u><u>17,069</u></u>

13. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	71,880	94,042	165,922
Current liabilities	<u>-</u>	<u>(24,169)</u>	<u>(24,169)</u>
Net assets at 31 March 2023	<u><u>71,880</u></u>	<u><u>69,873</u></u>	<u><u>141,753</u></u>

	Restricted funds £	Unrestricted funds £	Total funds £
Prior year comparative			
Current assets	148,860	100,435	249,295
Current liabilities	<u>-</u>	<u>(17,069)</u>	<u>(17,069)</u>
Net assets at 31 March 2022	<u><u>148,860</u></u>	<u><u>83,366</u></u>	<u><u>232,226</u></u>

Independent Mental Health Network

Notes to the financial statements

For the year ended 31 March 2023

14. Movements in funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2023 £
Restricted funds					
Rochdale Wellbeing Network Foundation Group	-	1,000	-	-	1,000
Tameside Co-production	-	18,910	(11,643)	-	7,267
National Emergencies Trust (via Disability Action)	492	-	-	(492)	-
Greater Manchester Health and Social Care Partnership	136,067	281	(78,429)	-	57,919
Rochdale Lived Experience	9,318	-	(3,624)	-	5,694
EDP Business Development	2,983	(2,831)	-	(152)	-
Total restricted funds	148,860	17,360	(93,696)	(644)	71,880
Unrestricted funds					
General funds	83,366	142,095	(156,232)	644	69,873
Total unrestricted funds	83,366	142,095	(156,232)	644	69,873
Total funds	232,226	159,455	(249,928)	-	141,753
Prior year comparative					
	At 1 April 2021 £	Income £	Expenditure £	Transfers between £	At 31 March 2022 £
Restricted funds					
Metro Charity	3,593	-	(3,593)	-	-
National Emergencies Trust (via Disability Action)	4,733	3,728	(7,969)	-	492
Greater Manchester Health and Social Care Partnership	148,955	102,456	(115,344)	-	136,067
Rochdale Lived Experience	-	19,990	(10,672)	-	9,318
EDP Business Development	-	10,304	(7,321)	-	2,983
Total restricted funds	157,281	136,478	(144,899)	-	148,860
Unrestricted funds					
General funds	59,623	203,788	(180,045)	-	83,366
Total unrestricted funds	59,623	203,788	(180,045)	-	83,366
Total funds	216,904	340,266	(324,944)	-	232,226

Independent Mental Health Network

Notes to the financial statements

For the year ended 31 March 2023

14. Movements in funds (continued)

Purposes of restricted funds

Rochdale Wellbeing Network
Foundation Group

The Rochdale Wellbeing Network existed to facilitate collaborative work between community, voluntary, faith and social enterprise (VCFSE) sector organisations and volunteers who are supporting people around mental health and emotional wellbeing.

Tameside Co-production

Tameside Co-production reflects the contribution of the IMHN in co-design of community mental health services. People with lived experience of mental health from the GM Independent Mental Health Network (IMHN) helped to develop the GM Community Mental Health Transformation prospectus, alongside our lived experience representatives in online focus groups.

National Emergencies Trust (via
Disability Action)

Funding to support development and delivery of peer support groups across Bristol, North Somerset and South Gloucestershire. This included work to map existing peer support offers and develop training to support individuals to facilitate peer support in their communities.

Greater Manchester Health and
Social Care Partnership

Funding to support people with lived experience of mental health to influence the development of mental health support across the Greater Manchester area. This also included funding to map peer support groups across the area and develop a network of people facilitating peer support.

Rochdale Lived Experience

The organisation received a grant to support people with lived experience of mental health problems to shape the Living Well programme in the borough, working to improve community mental health support.

EDP Business Development

IMHN successfully joined the Enterprise Development Programme. Support from the programme enables organisations to grow financial resilience and impact by providing a mixture of grant and learning support to help get enterprise ideas off the ground.

Purposes of transfers between funds

Transfers between funds relate to projects that are complete and funding is not due to be returned to funders.

15. Related party transactions

Justine Keeble, a trustee, received payments totalling £2,055 (2022: £2,342) for lived experience representative services provided during the year as allowed by the governing document. Payments were made on market terms.

Jason Burrowes, a trustee, received payments totalling £6,175 (2022: £5,438) for lived experience representative services provided during the year as allowed by the governing document. Payments were made on market terms.

Rob Wilson FCA
Godfrey Wilson Limited
Chartered Accountants & Statutory Auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

29 January 2024

Dear Rob,

Letter of Representations on the Financial Statements for the Year Ended 31 March 2023

1. We confirm that the following representations are made on the basis of enquiries of the trustees, management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the following representations to you:
2. We have fulfilled our responsibilities as trustees, as set out in the terms of your engagement letter dated 19 October 2021, under the Charities Act 2011 for preparing financial statements, in accordance with 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).
3. We confirm that in our opinion the financial statements give a true and fair view and in particular that where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed. We confirm that the selection and application of the accounting policies used in the preparation of the financial statements are appropriate, and we approve these accounts for the year ended 31 March 2023.
4. We confirm that all accounting records have been made available to you for the purpose of your examination, in accordance with your terms of engagement, and that all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management, trustees' and members' meetings, have been made available to you. We have given you unrestricted access to persons within the charity in order to obtain evidence and have provided any additional information that you have requested for the purposes of your examination.
5. We confirm the charity has satisfactory title to all assets and there are no liens or encumbrances on the assets, except for those disclosed in the financial statements.
6. We confirm that significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. We confirm that we have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.
7. We confirm that the charity has no liabilities or contingent liabilities other than those disclosed in the financial statements.
8. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for and disclosed in accordance with the applicable financial reporting framework.

9. We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.
10. We confirm that we are aware that a related party of the charity is a person or organisation which either (directly or indirectly) controls, has joint control of, or significantly influences the charity or vice versa and as a result will include: trustees, other key management, close family and other business interests of the previous. We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with the applicable financial reporting framework.
11. We confirm that the charity neither had, at any time during the year, any arrangement, transaction or agreement to provide credit facilities (including advances and credits granted by the charity) for trustees, nor provided guarantees of any kind on behalf of the trustees except as disclosed in the financial statements.
12. We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.
13. We confirm that the charity has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.
14. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its activities and which are central to the charity's ability to conduct its activities, except as explained to you and as disclosed in the financial statements.
15. We acknowledge our responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our risk assessment of the risk of fraud in the organisation.
16. We confirm that there have been no actual or suspected instances of fraud involving trustees, management or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by trustees, former trustees, employees, former employees, regulators or others.
17. We confirm that, in our opinion, the charity's financial statements should be prepared on the going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. In reaching this conclusion, we have taken into account all relevant matters of which we are aware, and have considered a period of at least one year from the date on which the financial statements will be approved.
18. We confirm that in our opinion the effects of uncorrected misstatements are immaterial, both individually and in aggregate, to the financial statements as a whole.
19. We confirm that we are not aware of any matters of material significance that should be reported to regulators. We confirm that all correspondence with the Charity Commission has been made available to you.
20. We confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the period regarding the application of such income.

21. We confirm the following specific representations made to you during the course of the independent examination:
22. The trustees have reviewed the VAT position of the charity and are satisfied that it is being correctly charged on all relevant income streams.
23. We confirm the following specific representations made to you during the course of the independent examination:
 - (a) We confirm that the balance held in PayPal at 31 March 2023 was £0.00.

Yours sincerely



Nick Wainwright – Trustee
For and on behalf of the trustees of Independent Mental Health Network

INDEPENDENT MENTAL HEALTH NETWORK

England & Wales - Charity number 1171453

Accounts

Charity no. 1171453

**Independent Mental Health Network
Report and Unaudited Financial
Statements
31 March 2022**

Independent Mental Health Network

Reference and administrative details

For the year ended 31 March 2022

Charity number	1171453
Registered office and operational address	Unit 50 Equinox South Great Park Road Bradley Stoke Bristol BS32 4QL
Trustees	The trustees who served during the year and up to the date of this report were as follows: Jason Burrowes appointed 1 April 2021 Andy Coles-Driver resigned 31 March 2022 Amy Gordon Justine Keeble Claire Merrick resigned 4 January 2022 Javed Rehman Karen Self Nick Wainwright
Chief executive officer	Tom Renhard
Bankers	Triodos Bank Deanery Road Bristol BS1 5AS
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

Independent Mental Health Network

Report of the trustees

For the year ended 31 March 2022

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2015).

Objectives and activities

The charitable objects of the charity are as follows:

1. For the public benefit, to advance the health of individuals and groups in England and Wales by:
 - a. representing the needs of the membership of IMHN in improving the provision of mental health services;
 - b. working collaboratively with commissioners, service providers and other agencies to identify innovative health solutions that will improve the health of local communities;
 - c. working with individuals and local groups in communities to facilitate the provision of support networks for those that are experiencing a mental health issue; and
 - d. educating the public on the importance of understanding mental health and the need for parity of esteem in how we view this with physical health.
2. To promote community capacity building through developing diverse networks of individuals and groups that are able to be involved in improving local mental health services in areas of England and Wales.
3. The advancement of citizenship or community development through promoting the efficiency and effectiveness of charities and the effective use of charitable resources by representing a range of views to policy makers and funders on improving mental health services in England and Wales.
4. To advance community development through the promotion of volunteering and the voluntary sector in the role it can play for improving mental health services locally and nationally in England and Wales.
5. To advance such charitable purposes (according to the law of England and Wales) as the trustees see fit from time to time, in particular but not limited to advancing the education of individuals and groups working in the health sector by making grants and awards to user-led mental health groups.

Achievements and performance

The charity has had a strong year, substantially increasing the scope and reach of its work to ensure that people with lived experience of mental health are able to be heard and influence mental health support.

This has never been more crucial, especially as this financial year saw the continued impact of COVID-19, meaning we had to continue to adapt the way we operated, make increasing use of online routes to engagement and develop regular peer support networks for our members. We also continued a COVID-19 working group in the Bristol, North Somerset and South Gloucestershire (BNSSG) area in response to the rapid reconfiguration of mental health support to ensure that the voices of those with lived experience of mental health continued to be heard, and feedback implemented.

Independent Mental Health Network

Report of the trustees

For the year ended 31 March 2022

IMHN has also been involved in supporting people with lived experience of mental health to be front and centre of the Community Mental Health Transformation in the BNSSG area. Over 50 lived experience representatives were recruited to steering groups and lived experience groups to influence the work that begun to transform community mental health support for:

- Personality Disorder and Complex Trauma;
- Adult Eating Disorders;
- Community Rehabilitation;
- Physical Health Checks and Serious Mental Illness;
- Mental Health Support for Older People;
- Mental Health Support for Children and Young People;
- and
- Trauma Informed Approaches.

Members and staff worked collaboratively to continue to maintain a comprehensive resource of support available to people in the area as people have often told us how challenging it can be to find mental health and/or related support. A copy of this can be found at <https://www.imhn.org/coronavirus/>.

The organisation also secured funding from Disability Action (via the National Emergencies Trust) to develop peer support groups across Bristol, North Somerset and South Gloucestershire, alongside developing and delivering training to increase people's confidence in facilitating peer support within their communities.

Following a group of members who identify as part of the LGBTQ+ community coming together, we delivered a funded project to develop and deliver a series of engagement events focusing on the issues and needs of LGBTQ+ individuals in relation to mental health support.

IMHN has expanded its work in Greater Manchester to support the independent facilitation of the '*Greater Manchester Adult Mental Health Service User Network*'. This work started in earnest as COVID-19 took hold. This meant we had to adapt commissioned plans due to public health guidance requiring people to undertake various measures to protect themselves.

Following a successful year in Greater Manchester, our initial contract has been extended to enable more people with lived experience of mental health to influence mental health support across the area. This includes involving people with lived experience in the community transformation. We look forward to continuing to build relationships with members, community organisations and various parts of the mental health community.

The organisation was awarded a grant to support people with lived experience of mental health to be involved in the development of the Living Well model in Heywood, Middleton and Rochdale (HMR).

The organisation also carried out 'Bolton's Big Wellbeing Conversation', which saw over 1,500 people from local communities respond to the survey, which has now influenced the Joint Strategic Needs Assessment for the area to improve mental health support available. The full report can be found at <https://www.boltonjsna.org.uk/downloads/download/17/big-wellbeing-conversation>.

Independent Mental Health Network

Report of the trustees

For the year ended 31 March 2022

Financial review

For the year ended 31 March 2022, incoming resources were £340,266 (2021: £343,192) and resources expended were £324,944 (2021: £152,322), resulting in a surplus of £15,322 (2021: surplus £190,870). Total funds at 31 March 2022 were £232,226, which included restricted funds of £148,860 (2021: £157,281) and unrestricted funds of £83,366 (2021: £59,623).

The charity's financial position at the end of the financial year is a very strong one, with substantial funds secured to take its work forward. The charity does not hold any leases, although has licences for office space for use by staff as appropriate.

Management accounts are independently prepared on a monthly basis and shared with the board of trustees, alongside formal reviews at board meetings. This ensures that the financial position of the charity is subject to regular review.

Plans for future periods

IMHN has a business plan in place to guide the development of the charity over future years. The current business plan runs from 2020 – 2023 and a new plan is currently under development.

Structure, governance and management

The structure of the organisation is as a Charitable Incorporated Organisation (CIO). It has a board of trustees that meet regularly to review the performance of the charity and support its continued development. The organisation also has a robust risk management framework in place to track and manage risks as they arise.

The day-to-day running of the charity is delegated to the CEO, with line management support and regular engagement with board members and different areas of the charity.

As the charity has grown, it has been necessary to continue to develop the structure of the charity to ensure it remains fit for purpose for the future.

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with 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).

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 the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those 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 accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice 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.

Independent Mental Health Network

Report of the trustees

For the year ended 31 March 2022

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which 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 constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 23 January 2023 and signed on their behalf by

Karen Self

Karen Self - Trustee

Independent examiner's report

To the trustees of

Independent Mental Health Network

I report to the trustees on my examination of the accounts of Independent Mental Health Network (the CIO) for the year ended 31 March 2022, which are set out on pages 7 to 18.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the CIO's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

Godfrey Wilson Limited also provides bookkeeping and payroll services to the CIO. I confirm that as a member of the ICAEW I am subject to the FRC's Revised Ethical Standard 2016, which I have applied with respect to this engagement.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Date: 23 January 2023

Rob Wilson FCA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Independent Mental Health Network

Statement of financial activities

For the year ended 31 March 2022

	Note	Restricted £	Unrestricted £	2022 Total £	2021 Total £
Income from:					
Donations and legacies	3	-	4,157	4,157	1,385
Charitable activities	4	136,478	199,556	336,034	341,781
Investments		-	75	75	26
Total income		<u>136,478</u>	<u>203,788</u>	<u>340,266</u>	<u>343,192</u>
Expenditure on:					
Charitable activities		<u>144,899</u>	<u>180,045</u>	<u>324,944</u>	<u>152,322</u>
Total expenditure	6	<u>144,899</u>	<u>180,045</u>	<u>324,944</u>	<u>152,322</u>
Net income / (expenditure) and net movement in funds	8	(8,421)	23,743	15,322	190,870
Reconciliation of funds:					
Total funds brought forward		<u>157,281</u>	<u>59,623</u>	<u>216,904</u>	<u>26,034</u>
Total funds carried forward		<u><u>148,860</u></u>	<u><u>83,366</u></u>	<u><u>232,226</u></u>	<u><u>216,904</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 14 to the accounts.

Independent Mental Health Network

Balance sheet

As at 31 March 2022

	Note	£	2022 £	2021 £
Current assets				
Debtors	11	24,902		9,687
Cash at bank and in hand		<u>224,393</u>		<u>224,200</u>
		249,295		233,887
Liabilities				
Creditors: amounts falling due within 1 year	12	<u>(17,069)</u>		<u>(16,983)</u>
Net current assets			<u>232,226</u>	<u>216,904</u>
Net assets	13		<u>232,226</u>	<u>216,904</u>
Funds				
Restricted funds	14		148,860	157,281
Unrestricted funds				
General funds			<u>83,366</u>	<u>59,623</u>
Total charity funds			<u>232,226</u>	<u>216,904</u>

Approved by the trustees on 23 January 2023 and signed on their behalf by

Karen Self

Karen Self - Trustee

Independent Mental Health Network

Notes to the financial statements

For the year ended 31 March 2022

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Independent Mental Health Network meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

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

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

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

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

Independent Mental Health Network

Notes to the financial statements

For the year ended 31 March 2022

1. Accounting policies (continued)

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

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

e) Interest receivable

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

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

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

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

h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated in full to charitable activities.

i) Grants payable

Grants payable are charged in the year in which the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attached have been fulfilled. Grants offered subject to conditions at the year end are noted as commitment but are not accrued as expenditure.

Independent Mental Health Network

Notes to the financial statements

For the year ended 31 March 2022

1. Accounting policies (continued)

j) Debtors

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

k) Cash at bank and in hand

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

l) Creditors

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

m) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

n) Pension costs

The charity operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

o) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

p) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Independent Mental Health Network

Notes to the financial statements

For the year ended 31 March 2022

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2021 Total £
Income from:			
Donations and legacies	-	1,385	1,385
Charitable activities	166,186	175,595	341,781
Investments	-	26	26
Total income	166,186	177,006	343,192
Expenditure on:			
Charitable activities	11,954	140,368	152,322
Total expenditure	11,954	140,368	152,322
Net income and net movement in funds	154,232	36,638	190,870

3. Income from donations and legacies

	Restricted £	Unrestricted £	2022 Total £
Donations	-	3,157	3,157
Grants	-	1,000	1,000
Total income from donations and legacies	-	4,157	4,157
Prior period comparative:			2021
	Restricted £	Unrestricted £	Total £
Donations	-	1,385	1,385
Total income from donations and legacies	-	1,385	1,385

Independent Mental Health Network

Notes to the financial statements

For the year ended 31 March 2022

4. Income from charitable activities

	Restricted £	Unrestricted £	2022 Total £
Sales	2,456	199,556	202,012
Grants:			
National Emergencies Trust (via Disability Action)	3,728	-	3,728
Greater Manchester Health and Social Care Partnership	100,000	-	100,000
Social Investment Business	10,304		10,304
NHS Heywood, Middleton and Rochdale CCG	19,990		19,990
Total income from charitable activities	136,478	199,556	336,034
Prior period comparative			2021
	Restricted £	Unrestricted £	Total £
Sales	-	175,595	175,595
Grants:			
Metro Charity	5,000	-	5,000
National Emergencies Trust (via Disability Action)	11,186	-	11,186
Greater Manchester Health and Social Care Partnership	150,000	-	150,000
Total income from charitable activities	166,186	175,595	341,781

5. Government grants

The charity receives government grants, defined as funding from Greater Manchester Health and Social Care Partnership, and NHS Heywood, Middleton and Rochdale to fund charitable activities. The total value of such grants in the period ending 31 March 2022 was £119,990 (2021: £150,000). There are no unfulfilled conditions or contingencies attaching to these grants.

Independent Mental Health Network

Notes to the financial statements

For the year ended 31 March 2022

6. Total expenditure

	Charitable activities £	Support and governance costs £	2022 Total £	Charitable activities £	Support and governance costs £	2021 Total £
Staff costs (note 9)	254,632	-	254,632	123,331	-	123,331
Advertising and marketing	8,969	-	8,969	9,481	-	9,481
Accountancy	-	9,241	9,241	-	5,096	5,096
Bank fees	-	130	130	-	77	77
General expenses	-	505	505	-	88	88
Grants payable (note 7)	5,980	-	5,980	750	-	750
Insurance	-	706	706	-	185	185
Computer expenses	-	1,475	1,475	-	638	638
Light and heat	-	75	75	-	37	37
Printing, postage and stationery	-	591	591	-	436	436
Rent and rates	20,814	-	20,814	7,150	-	7,150
Recruitment costs	875	-	875	248	-	248
Repairs and renewals	6,587	-	6,587	2,420	-	2,420
Staff training	5,381	-	5,381	715	-	715
Subscriptions	4,589	-	4,589	1,591	-	1,591
Travel	4,394	-	4,394	79	-	79
Sub-total	312,221	12,723	324,944	145,765	6,557	152,322
Allocation of support and governance costs	12,723	(12,723)	-	6,557	(6,557)	-
Total expenditure	324,944	-	324,944	152,322	-	152,322

Total governance costs were £1,700 (2021: £1,620)

Independent Mental Health Network

Notes to the financial statements

For the year ended 31 March 2022

7. Grants payable

Grants are made for the purpose of the Peer Support Innovation Grant. The amount payable and committed in the period for this period and future periods comprise the following:

	2022 No.	2022 £	2021 No.	2021 £
Grants:				
Institutions	19	4,750	2	750
Individuals	1	<u>1,230</u>	-	<u>-</u>
		<u>5,980</u>		<u>750</u>

8. Net movement in funds

This is stated after charging:

	2022 £	2021 £
Trustees' remuneration	7,780	2,434
Trustees' reimbursed expenses	Nil	Nil
Independent examiner's remuneration:		
▪ Independent examination (excluding VAT)	1,700	1,620
▪ Other services	<u>6,848</u>	<u>3,476</u>

Two trustees, as detailed in note 15 to the accounts, received payments for consultancy services. They were not paid in relation to their roles as trustees.

9. Staff costs and numbers

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	171,737	92,133
Social security costs	8,427	2,596
Pension costs	3,355	1,706
Freelance staff	<u>71,113</u>	<u>26,896</u>
	<u>254,632</u>	<u>123,331</u>

No employee earned more than £60,000 during the year.

The key management personnel of the charity comprise the Trustees and Chief Executive Officer. The total employee benefits of the key management personnel were £34,566 (2021: £33,571).

	2022 No.	2021 No.
Average head count	<u>10</u>	<u>6</u>

Independent Mental Health Network

Notes to the financial statements

For the year ended 31 March 2022

10. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

11. Debtors

	2022 £	2021 £
Trade debtors	21,363	7,811
Other debtors	<u>3,539</u>	<u>1,876</u>
	<u><u>24,902</u></u>	<u><u>9,687</u></u>

12. Creditors : amounts due within 1 year

	2022 £	2021 £
Trade creditors	6,772	3,458
Accruals	3,475	1,620
Other taxation and social security	-	2,090
Pension	709	571
VAT	<u>6,113</u>	<u>9,244</u>
	<u><u>17,069</u></u>	<u><u>16,983</u></u>

13. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	148,860	100,435	249,295
Current liabilities	<u>-</u>	<u>(17,069)</u>	<u>(17,069)</u>
Net assets at 31 March 2022	<u>148,860</u>	<u>83,366</u>	<u>232,226</u>

	Restricted funds £	Unrestricted funds £	Total funds £
Prior year comparative			
Current assets	157,281	76,606	233,887
Current liabilities	<u>-</u>	<u>(16,983)</u>	<u>(16,983)</u>
Net assets at 31 March 2021	<u>157,281</u>	<u>59,623</u>	<u>216,904</u>

Independent Mental Health Network

Notes to the financial statements

For the year ended 31 March 2022

14. Movements in funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2022 £
Restricted funds					
Metro Charity	3,593	-	(3,593)	-	-
National Emergencies Trust (via Disability Action)	4,733	3,728	(7,969)	-	492
Greater Manchester Health and Social Care Partnership	148,955	102,456	(115,344)	-	136,067
Rochdale Lived Experience	-	19,990	(10,672)	-	9,318
EDP Business Development	-	10,304	(7,321)	-	2,983
Total restricted funds	157,281	136,478	(144,899)	-	148,860
Unrestricted funds					
General funds	59,623	203,788	(180,045)	-	83,366
Total unrestricted funds	59,623	203,788	(180,045)	-	83,366
Total funds	216,904	340,266	(324,944)	-	232,226
Prior year comparative	At 1 April 2020 £	Income £	Expenditure £	Transfers between £	At 31 March 2021 £
Restricted funds					
LGBT+ 19/20	549	-	(549)	-	-
Quartet Community Foundation	2,500	-	(2,500)	-	-
Metro Charity	-	5,000	(1,407)	-	3,593
National Emergencies Trust (via Disability Action)	-	11,186	(6,453)	-	4,733
Greater Manchester Health and Social Care Partnership	-	150,000	(1,045)	-	148,955
Total restricted funds	3,049	166,186	(11,954)	-	157,281
Unrestricted funds					
General funds	22,985	177,006	(140,368)	-	59,623
Total unrestricted funds	22,985	177,006	(140,368)	-	59,623
Total funds	26,034	343,192	(152,322)	-	216,904

Independent Mental Health Network

Notes to the financial statements

For the year ended 31 March 2022

14. Movements in funds (continued)

Purposes of restricted funds

Metro Charity

Funding to support a series of engagement events to improve mental health support in the Bristol, North Somerset and South Gloucestershire area. This was led by a group of people with lived experience of mental health problems who identified as LGBTQ+.

National Emergencies Trust (via Disability Action)

Funding to support development and delivery of peer support groups across Bristol, North Somerset and South Gloucestershire. This included work to map existing peer support offers and develop training to support individuals to facilitate peer support in their communities.

Greater Manchester Health and Social Care Partnership

Funding to support people with lived experience of mental health to influence the development of mental health support across the Greater Manchester area. This also included funding to map peer support groups across the area and develop a network of people facilitating peer support.

Rochdale Lived Experience

The organisation received a grant to support people with lived experience of mental health problems to shape the Living Well programme in the borough, working to improve community mental health support.

EDP Business Development

IMHN successfully joined the Enterprise Development Programme. Support from the programme enables organisations to grow financial resilience and impact by providing a mixture of grant and learning support to help get enterprise ideas off the ground.

15. Related party transactions

Justine Keeble, a trustee, received payments totalling £2,342 (2021: £1,913) for consultancy services provided during the year.

Jason Burrowes, a trustee, received payments totalling £5,438 (2021: £0) for consultancy services provided during the year.

Stuart Johnstone, a trustee, received payments in the prior year totalling £521 for consultancy services provided during the prior year.

INDEPENDENT MENTAL HEALTH NETWORK

England & Wales - Charity number 1171453

Accounts

Charity no. 1171453

**Independent Mental Health Network
Report and Unaudited Financial
Statements
31 March 2021**

Independent Mental Health Network

Reference and administrative details

For the year ended 31 March 2021

Charity number	1171453																		
Registered office and operational address	Unit 50 Equinox South Great Park Road Bradley Stoke Bristol BS32 4QL																		
Trustees	<p>The trustees who served during the year and up to the date of this report were as follows:</p> <table><tr><td>Andy Coles-Driver</td><td>appointed 9 March 2021</td></tr><tr><td>Amy Gordon</td><td>appointed 9 March 2021</td></tr><tr><td>Stuart Johnstone</td><td>appointed 25 June 2020</td></tr><tr><td>Justine Keeble</td><td></td></tr><tr><td>Claire Merrick</td><td></td></tr><tr><td>Kata Papunen</td><td></td></tr><tr><td>Javed Rehman</td><td>appointed 25 June 2020</td></tr><tr><td>Karen Self</td><td></td></tr><tr><td>Nick Wainwright</td><td></td></tr></table>	Andy Coles-Driver	appointed 9 March 2021	Amy Gordon	appointed 9 March 2021	Stuart Johnstone	appointed 25 June 2020	Justine Keeble		Claire Merrick		Kata Papunen		Javed Rehman	appointed 25 June 2020	Karen Self		Nick Wainwright	
Andy Coles-Driver	appointed 9 March 2021																		
Amy Gordon	appointed 9 March 2021																		
Stuart Johnstone	appointed 25 June 2020																		
Justine Keeble																			
Claire Merrick																			
Kata Papunen																			
Javed Rehman	appointed 25 June 2020																		
Karen Self																			
Nick Wainwright																			
Chief executive officer	Tom Renhard																		
Bankers	Triodos Bank Deanery Road Bristol BS1 5AS																		
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD																		

Independent Mental Health Network

Report of the trustees

For the year ended 31 March 2021

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2015).

Objectives and activities

The charitable objects of the charity are as follows:

1. For the public benefit, to advance the health of individuals and groups in England and Wales by:
 - a. representing the needs of the membership of IMHN in improving the provision of mental health services;
 - b. working collaboratively with commissioners, service providers and other agencies to identify innovative health solutions that will improve the health of local communities;
 - c. working with individuals and local groups in communities to facilitate the provision of support networks for those that are experiencing a mental health issue; and
 - d. educating the public on the importance of understanding mental health and the need for parity of esteem in how we view this with physical health.
2. To promote community capacity building through developing diverse networks of individuals and groups that are able to be involved in improving local mental health services in areas of England and Wales.
3. The advancement of citizenship or community development through promoting the efficiency and effectiveness of charities and the effective use of charitable resources by representing a range of views to policy makers and funders on improving mental health services in England and Wales.
4. To advance community development through the promotion of volunteering and the voluntary sector in the role it can play for improving mental health services locally and nationally in England and Wales.
5. To advance such charitable purposes (according to the law of England and Wales) as the trustees see fit from time to time, in particular but not limited to advancing the education of individuals and groups working in the health sector by making grants and awards to user-led mental health groups.

Achievements and performance

The charity has had a strong year, substantially increasing the scope and reach of its work to ensure that people with lived experience of mental health are able to be heard and influence mental health support.

This has never been more crucial, especially as this financial year saw the full impact of COVID-19, meaning we had to change the way we operated, make increasing use of online routes to engagement and develop regular peer support networks for our members. We also created a COVID-19 working group in the Bristol, North Somerset and South Gloucestershire area in response to the rapid reconfiguration of mental health support to ensure that the voices of those with lived experience of mental health was not lost in such rapid change.

Independent Mental Health Network

Report of the trustees

For the year ended 31 March 2021

Members and staff worked collaboratively to develop a comprehensive resource of support available to people in the area as people have often told us how challenging it can be to find mental health and/or related support. A copy of this can be found at: <https://www.imhn.org/coronavirus/>

The organisation also secured funding from Disability Action (via the National Emergencies Trust) to develop peer support groups across Bristol, North Somerset and South Gloucestershire, alongside developing and delivering training to increase people's confidence in facilitating peer support within their communities. As part of this, peer support available across the area was also mapped.

Following a group of members who identify as part of the LGBTQ+ community coming together, we secured funding to develop and deliver a series of engagement events focusing on the issues and needs of LGBTQ+ individuals in relation to mental health support. The majority of this delivery followed in the next financial year.

Following securing a contract to support the independent facilitation of the 'Greater Manchester Adult Mental Health Service User Network', this work started in earnest as COVID-19 took hold. This meant we had to adapt commissioned plans due to public health guidance requiring people to undertake various measures to protect themselves. However, we were still able to undertake substantial engagement with communities across Greater Manchester, including through our Greater Manchester's Big Mental Wellbeing Conversation; which had over 4,000 responses. The report made several recommendations that identified health solutions to improve the health and wellbeing of local communities. A full copy of the report can be found at: <https://hub.gmhsc.org.uk/mental-health/wp-content/uploads/sites/6/2021/01/Greater-Manchester-Big-Mental-Wellbeing-Conversation-findings-Dec-2020.pdf>

Following a successful year in Greater Manchester, our initial contract has been extended to enable more people with lived experience of mental health to influence mental health support across the area. We look forward to continuing to build relationships with members, community organisations and various parts of the mental health community.

Financial review

For the year ended 31 March 2021, incoming resources were £343,192 (2020: £58,496) and resources expended were £152,322 (2020: £53,811), resulting in a surplus of £190,870 (2020: surplus £4,685). Total funds at 31 March 2021 were £216,904, which included restricted funds of £157,281 (2020: £3,049) and unrestricted funds of £59,623 (2020: £22,985).

The charity's financial position at the end of the financial year is a very strong one, with substantial funds secured to take its work forward. The charity does not hold any leases, although has licences for office space for use by staff as appropriate.

Management accounts are independently prepared on a monthly basis and shared with the board of trustees, alongside formal reviews at board meetings. This ensures that the financial position of the charity is subject to regular review.

Plans for future periods

IMHN has a business plan in place to guide the development of the charity over future years. The current business plan runs from 2020 – 2023 and will undergo a comprehensive review at the midpoint of the plan in late 2021.

Independent Mental Health Network

Report of the trustees

For the year ended 31 March 2021

Structure, governance and management

The structure of the organisation is as a Charitable Incorporated Organisation (CIO). It has a board of trustees that meet regularly to review the performance of the charity and support its continued development. The organisation also has a robust risk management framework in place to track and manage risks as they arise.

The day-to-day running of the charity is delegated to the CEO, with line management support and regular engagement with board members and different areas of the charity.

As the charity has grown, it has been necessary to continue to develop the structure of the charity to ensure it remains fit for purpose for the future.

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with 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).

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 the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those 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 accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which 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 constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent Mental Health Network

Report of the trustees

For the year ended 31 March 2021

Independent examiners

Godfrey Wilson Limited were appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 31 January 2022 and signed on their behalf by

Karen Self

Karen Self

Independent examiner's report

To the trustees of

Independent Mental Health Network

I report to the trustees on my examination of the accounts of Independent Mental Health Network (the CIO) for the year ended 31 March 2021, which are set out on pages 7 to 18.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the CIO's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

Godfrey Wilson Limited also provides bookkeeping and payroll services to the CIO. I confirm that as a member of the ICAEW I am subject to the FRC's Revised Ethical Standard 2016, which I have applied with respect to this engagement.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Rob Wilson

Date: 31 January 2022

Rob Wilson FCA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Independent Mental Health Network

Statement of financial activities

For the year ended 31 March 2021

	Note	Restricted £	Unrestricted £	2021 Total £	Restated Seven months ended 31 March 2020 Total £
Income (and endowments) from:					
Donations and legacies	3	-	1,385	1,385	118
Charitable activities	4	166,186	175,595	341,781	58,373
Investments		-	26	26	5
Total income (and endowments)		<u>166,186</u>	<u>177,006</u>	<u>343,192</u>	<u>58,496</u>
Expenditure on:					
Charitable activities		<u>11,954</u>	<u>140,368</u>	<u>152,322</u>	<u>53,811</u>
Total expenditure	6	<u>11,954</u>	<u>140,368</u>	<u>152,322</u>	<u>53,811</u>
Net gains / (losses) on investments		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net income / (expenditure)		154,232	36,638	190,870	4,685
Transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds	7	154,232	36,638	190,870	4,685
Reconciliation of funds:					
Total funds brought forward		<u>3,049</u>	<u>22,985</u>	<u>26,034</u>	<u>21,362</u>
Total funds carried forward		<u><u>157,281</u></u>	<u><u>59,623</u></u>	<u><u>216,904</u></u>	<u><u>26,047</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 13 to the accounts.

The 2020 comparatives have been restated in line with the Charities SORP (FRS 102). The restatements are purely reclassifications of income and expenditure and do not affect net income.

Independent Mental Health Network

Balance sheet

As at 31 March 2021

	Note	£	2021 £	2020 £
Current assets				
Debtors	10	9,687		13,668
Cash at bank and in hand		<u>224,200</u>		<u>21,507</u>
		233,887		35,175
Liabilities				
Creditors: amounts falling due within 1 year	11	<u>(16,983)</u>		<u>(9,141)</u>
Net current assets / (liabilities)			<u>216,904</u>	<u>26,034</u>
Net assets / (liabilities)	12		<u>216,904</u>	<u>26,034</u>
Funds				
Restricted funds	13		157,281	3,049
Unrestricted funds				
General funds			<u>59,623</u>	<u>22,985</u>
Total charity funds			<u>216,904</u>	<u>26,034</u>

Approved by the trustees on 31 January 2022 and signed on their behalf by

Karen Self

Karen Self

Independent Mental Health Network

Notes to the financial statements

For the year ended 31 March 2021

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Independent Mental Health Network meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

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

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

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

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

Independent Mental Health Network

Notes to the financial statements

For the year ended 31 March 2021

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

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

e) Interest receivable

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

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

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

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

h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis:

	2021	2020
Raising funds	0.0%	0.0%
Charitable activities	100.0%	100.0%

i) Debtors

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

Independent Mental Health Network

Notes to the financial statements

For the year ended 31 March 2021

j) Cash at bank and in hand

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

k) Creditors

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

l) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

m) Pension costs

The charity operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

n) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

o) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Independent Mental Health Network

Notes to the financial statements

For the year ended 31 March 2021

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	Restated Seven months ended 31 March 2020 Total £
Income from:			
Donations and legacies	-	118	118
Charitable activities	2,500	55,873	58,373
Investments		5	5
Total income	<u>2,500</u>	<u>55,996</u>	<u>58,496</u>
Expenditure on:			
Charitable activities	<u>1,637</u>	<u>52,174</u>	<u>53,811</u>
Total expenditure	<u>1,637</u>	<u>52,174</u>	<u>53,811</u>
Net income / (expenditure)	863	3,822	4,685
Transfers between funds	-	-	-
Net movement in funds	<u>863</u>	<u>3,822</u>	<u>4,685</u>

3. Income from donations and legacies

	Restricted £	Unrestricted £	2021 Total £
Donations	-	1,385	1,385
Total income from donations and legacies	<u>-</u>	<u>1,385</u>	<u>1,385</u>

	Restricted £	Unrestricted £	2020 Total £
Donations	-	118	118
Total income from donations and legacies	<u>-</u>	<u>118</u>	<u>118</u>

Independent Mental Health Network

Notes to the financial statements

For the year ended 31 March 2021

4. Income from charitable activities

	Restricted £	Unrestricted £	2021 Total £
Grant income			
Metro Charity	5,000	-	5,000
National Emergencies Trust (via Disability Action)	11,186	-	11,186
Greater Manchester Health and Social Care Partnership	150,000	-	150,000
Sales	<u>-</u>	<u>175,595</u>	<u>175,595</u>
Total income from charitable activities	<u>166,186</u>	<u>175,595</u>	<u>341,781</u>

Prior period comparative:

	Restricted £	Unrestricted £	2020 Total £
Grant income			
Quartet Community Foundation	2,500	-	2,500
Sales	<u>-</u>	<u>55,873</u>	<u>55,873</u>
Total income from charitable activities	<u>2,500</u>	<u>55,873</u>	<u>58,373</u>

5. Government grants

The charity receives government grants, defined as funding from Greater Manchester Health and Social Care Partnership to fund charitable activities. The total value of such grants in the period ending 31 March 2021 was £150,000 (2020: £nil). There are no unfulfilled conditions or contingencies attaching to these grants.

Independent Mental Health Network

Notes to the financial statements

For the year ended 31 March 2021

6. Total expenditure

	Charitable activities £	Support and governance costs £	2021 Total £	Charitable activities £	Support and governance costs £	2021 Total £
Staff costs (note 8)	123,331	-	123,331	37,155	-	37,155
Advertising and marketing	9,481	-	9,481	3,004	-	3,004
Accountancy	-	5,096	5,096	-	846	846
Bank fees	-	77	77	-	35	35
General expenses	-	88	88	-	659	659
Grants payable	750	-	750	3,250	-	3,250
Insurance	-	185	185	-	108	108
Computer expenses	-	638	638	-	72	72
Light and heat	-	37	37	-	-	-
Printing, postage and stationery	-	436	436	-	1,311	1,311
Rent and rates	7,150	-	7,150	1,851	-	1,851
Recruitment costs	248	-	248	-	-	-
Repairs and renewals	2,420	-	2,420	-	-	-
Staff training	715	-	715	13	-	13
Subscriptions	1,591	-	1,591	681	-	681
Travel	79	-	79	4,826	-	4,826
Sub-total	145,765	6,557	152,322	50,780	3,031	53,811
Allocation of support and governance costs	6,557	(6,557)	-	3,031	(3,031)	-
Total expenditure	152,322	-	152,322	53,811	-	53,811

Total governance costs were £1,620 (2020: £846)

Independent Mental Health Network

Notes to the financial statements

For the year ended 31 March 2021

7. Net movement in funds

This is stated after charging:

	2021	2020
	£	£
Trustees' remuneration	2,434	Nil
Trustees' reimbursed expenses	<u>-</u>	<u>-</u>

Two trustees, as detailed in note 14 to the accounts, received payments for consultancy services. They were not paid in relation to their roles as trustees.

8. Staff costs and numbers

Staff costs were as follows:

	2021	2020
	£	£
Salaries and wages	92,133	28,922
Social security costs	2,596	39
Pension costs	1,706	539
Freelance staff	<u>26,896</u>	<u>7,655</u>
	<u>123,331</u>	<u>37,155</u>

No employee earned more than £60,000 during the year.

The key management personnel of the charity comprise the Trustees and Chief Executive Officer. The total employee benefits of the key management personnel were £33,571 (2020: £18,162).

	2021	2020
	No.	No.
Average head count	<u>6.00</u>	<u>3.00</u>

9. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Independent Mental Health Network

Notes to the financial statements

For the year ended 31 March 2021

10. Debtors

	2021 £	2020 £
Trade debtors	7,811	13,668
Other debtors	1,876	-
	<u>9,687</u>	<u>13,668</u>

11. Creditors : amounts due within 1 year

	2021 £	2020 £
Trade creditors	3,458	1,178
Accruals	1,620	379
Wages	-	4,414
Other taxation and social security	2,090	1,102
Pension	571	467
VAT	9,244	1,601
	<u>16,983</u>	<u>9,141</u>

12. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	157,281	76,606	233,887
Current liabilities	-	(16,983)	(16,983)
Net assets at 31 March 2021	<u>157,281</u>	<u>59,623</u>	<u>216,904</u>
Prior year comparative			
	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	3,049	32,126	35,175
Current liabilities	-	(9,141)	(9,141)
Net assets at 31 March 2020	<u>3,049</u>	<u>22,985</u>	<u>26,034</u>

Independent Mental Health Network

Notes to the financial statements

For the year ended 31 March 2021

13. Movements in funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2021 £
Restricted funds					
LGBT+ 19/20	549	-	(549)	-	-
Quartet Community Foundation	2,500	-	(2,500)	-	-
Metro Charity	-	5,000	(1,407)	-	3,593
National Emergencies Trust (via Disability Action)	-	11,186	(6,453)	-	4,733
Greater Manchester Health and Social Care Partnership	-	150,000	(1,045)	-	148,955
Total restricted funds	3,049	166,186	(11,954)	-	157,281
Unrestricted funds					
General funds	22,985	177,006	(140,368)	-	59,623
Total unrestricted funds	22,985	177,006	(140,368)	-	59,623
Total funds	26,034	343,192	(152,322)	-	216,904

Purposes of restricted funds

LGBT+ 19/20	Funding specifically to support engagement with people from LGBTQ+ backgrounds in improving mental health support.
Quartet Community Foundation	Express Grant award to support development of peer support in North Somerset area.
Metro Charity	Funding to support a series of engagement events to improve mental health support in the Bristol, North Somerset and South Gloucestershire area. This was led by a group of people with lived experience of mental health problems who identified as LGBTQ+
National Emergencies Trust (via Disability Action)	Funding to support development and delivery of peer support groups across Bristol, North Somerset and South Gloucestershire. This included work to map existing peer support offers and develop training to support individuals to facilitate peer support in their communities.
Greater Manchester Health and Social Care Partnership	Funding to support people with lived experience of mental health to influence the development of mental health support across the Greater Manchester area. This also included funding to map peer support groups across the area and develop a network of people facilitating peer support.

Independent Mental Health Network

Notes to the financial statements

For the year ended 31 March 2021

13. Movements in funds (continued)

Prior year comparative	At 1 April 2019 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2020 £
Restricted funds					
LGBT+ 19/20	549	-	-	-	549
Quartet Community Foundation	-	2,500	-	-	2,500
Main Grant 19/20	1,081	-	(1,081)	-	-
SUCC 19/20	556	-	(556)	-	-
Total restricted funds	2,186	2,500	(1,637)	-	3,049
Unrestricted funds					
General funds	19,176	55,996	(52,187)	-	22,985
Total unrestricted funds	19,176	55,996	(52,187)	-	22,985
Total funds	21,362	58,496	(53,824)	-	26,034

14. Related party transactions

Justine Keeble, a trustee, received payments totalling £1,913 for consultancy services provided during the year.

Stuart Johnstone, a trustee, received payments totalling £521 for consultancy services provided during the year.