

Charity no. 1171453

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

## **Independent Mental Health Network**

### **Reference and administrative details**

**For the year ended 31 March 2023**

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<b>Charity number</b>	1171453														
<b>Registered office and operational address</b>	Unit 47, Equinox South, Great Park Road, Bradley Stoke, Bristol BS32 4QL														
<b>Trustees</b>	<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>Amy Gordon</td><td>resigned 11 March 2023</td></tr><tr><td>Justine Keeble</td><td></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>Nick Wainwright</td><td></td></tr></table>	Jason Burrowes		Amy Gordon	resigned 11 March 2023	Justine Keeble		Ceri Morris	appointed 10 July 2023	Javed Rehman		Karen Self	resigned 30 April 2023	Nick Wainwright	
Jason Burrowes															
Amy Gordon	resigned 11 March 2023														
Justine Keeble															
Ceri Morris	appointed 10 July 2023														
Javed Rehman															
Karen Self	resigned 30 April 2023														
Nick Wainwright															
<b>Chief executive officer</b>	Tom Renhard resigned 30 April 2023														
<b>Bankers</b>	Triodos Bank Deanery Road Bristol BS1 5AS														
<b>Independent examiners</b>	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 2023**

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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

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##### 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**

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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**

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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**

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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.

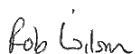
#### **Independent examiner's statement**

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 £
<b>Income from:</b>					
Donations	3	-	129	<b>129</b>	4,157
Charitable activities	4	17,360	141,651	<b>159,011</b>	336,034
Investments		-	315	<b>315</b>	75
<b>Total income</b>		<u>17,360</u>	<u>142,095</u>	<u><b>159,455</b></u>	<u>340,266</u>
<b>Expenditure on:</b>					
Charitable activities		<u>93,696</u>	<u>156,232</u>	<u><b>249,928</b></u>	<u>324,944</u>
<b>Total expenditure</b>	6	<u>93,696</u>	<u>156,232</u>	<u><b>249,928</b></u>	<u>324,944</u>
<b>Net income / (expenditure)</b>		(76,336)	(14,137)	<b>(90,473)</b>	15,322
Transfers between funds		<u>(644)</u>	<u>644</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>	8	(76,980)	(13,493)	<b>(90,473)</b>	15,322
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>148,860</u>	<u>83,366</u>	<u><b>232,226</b></u>	<u>216,904</u>
<b>Total funds carried forward</b>		<u><u>71,880</u></u>	<u><u>69,873</u></u>	<u><u><b>141,753</b></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 £
<b>Current assets</b>				
Debtors	11	4,479		24,902
Cash at bank and in hand		<u>161,443</u>		<u>224,393</u>
		165,922		249,295
<b>Liabilities</b>				
Creditors: amounts falling due within 1 year	12	<u>(24,169)</u>		<u>(17,069)</u>
<b>Net current assets</b>			<u>141,753</u>	<u>232,226</u>
<b>Net assets</b>	13		<u>141,753</u>	<u>232,226</u>
<b>Funds</b>	14			
Restricted funds			71,880	148,860
Unrestricted funds				
General funds			<u>69,873</u>	<u>83,366</u>
<b>Total charity funds</b>			<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**

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#### **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**

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

#### 3. Income from donations

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

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	<b>141,651</b>
Grants:			
Greater Manchester Health and Social Care Partnership	19,191	-	<b>19,191</b>
Social Investment Business	(2,831)	-	<b>(2,831)</b>
Action Together	<u>1,000</u>	<u>-</u>	<u><b>1,000</b></u>
<b>Total income from charitable activities</b>	<u><b>17,360</b></u>	<u><b>141,651</b></u>	<u><b>159,011</b></u>

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	<u>19,990</u>	<u>-</u>	<u>19,990</u>
<b>Total income from charitable activities</b>	<u><b>136,478</b></u>	<u><b>199,556</b></u>	<u><b>336,034</b></u>

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

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 £
<b>Grants:</b>				
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>15,396</u>	<u>15,328</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><b>4,479</b></u>	<u><b>24,902</b></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><b>24,169</b></u>	<u><b>17,069</b></u>

#### 13. Analysis of net assets between funds

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

	Restricted funds £	Unrestricted funds £	Total funds £
<b>Prior year comparative</b>			
Current assets	148,860	100,435	249,295
Current liabilities	<u>-</u>	<u>(17,069)</u>	<u>(17,069)</u>
<b>Net assets at 31 March 2022</b>	<u><b>148,860</b></u>	<u><b>83,366</b></u>	<u><b>232,226</b></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 £
<b>Restricted funds</b>					
Rochdale Wellbeing Network Foundation Group	-	1,000	-	-	<b>1,000</b>
Tameside Co-production	-	18,910	(11,643)	-	<b>7,267</b>
National Emergencies Trust (via Disability Action)	492	-	-	(492)	-
Greater Manchester Health and Social Care Partnership	136,067	281	(78,429)	-	<b>57,919</b>
Rochdale Lived Experience	9,318	-	(3,624)	-	<b>5,694</b>
EDP Business Development	2,983	(2,831)	-	(152)	-
<b>Total restricted funds</b>	<b>148,860</b>	<b>17,360</b>	<b>(93,696)</b>	<b>(644)</b>	<b>71,880</b>
<b>Unrestricted funds</b>					
General funds	83,366	142,095	(156,232)	644	<b>69,873</b>
<b>Total unrestricted funds</b>	<b>83,366</b>	<b>142,095</b>	<b>(156,232)</b>	<b>644</b>	<b>69,873</b>
<b>Total funds</b>	<b>232,226</b>	<b>159,455</b>	<b>(249,928)</b>	<b>-</b>	<b>141,753</b>
<b>Prior year comparative</b>	At 1 April 2021 £	Income £	Expenditure £	Transfers between £	At 31 March 2022 £
<b>Restricted funds</b>					
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
<b>Total restricted funds</b>	<b>157,281</b>	<b>136,478</b>	<b>(144,899)</b>	<b>-</b>	<b>148,860</b>
<b>Unrestricted funds</b>					
General funds	59,623	203,788	(180,045)	-	83,366
<b>Total unrestricted funds</b>	<b>59,623</b>	<b>203,788</b>	<b>(180,045)</b>	<b>-</b>	<b>83,366</b>
<b>Total funds</b>	<b>216,904</b>	<b>340,266</b>	<b>(324,944)</b>	<b>-</b>	<b>232,226</b>

## Independent Mental Health Network

### Notes to the financial statements

For the year ended 31 March 2023

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#### 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