

The Charity Registration Number is :- 1171734

Sunderland Mind
Report and Accounts
31 March 2022

Sunderland Mind

Report and accounts for the year ended 31 March 2022

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Sunderland Mind

Trustees' Annual Report for the year ended 31 March 2022

The Trustees present their Report and Accounts for the year ended 31 March 2022.

Reference and administrative details

The charity name.

The legal name of the charity is:- Sunderland Mind.

The charity is also known by its operating name, N/A.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1171734.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

The governing document is dated 22 February 2017

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

Sunderland Mind Wellbeing Hub

Church Street East, Hendon

Sunderland, Tyne and Wear, SR1 2BB

Telephone 0191 5657218

Email Address admin@sunderlandmind.co.uk Web address www.sunderlandmind.co.uk

The Trustees in office on the date the report was approved were:-

A Morrison

G Frend

B Broad

A Lowery

A M Boyle

The following persons served as Trustees during the year ended 31 March 2022 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.

<i>Name</i>	<i>Appointed</i>	<i>Resigned/Retired</i>
A Morrison		
G Frend		
B Broad		
A Lowery		
A M Boyle		
M Nichols		18th May 2021

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Objects and activities of the charity

The purposes of the charity as set out in its governing document.

A) To promote the preservation of mental health and to assist in relieving and rehabilitating persons suffering from mental disorder or conditions of emotional or mental distress requiring advice or treatment.

B) To promote the study of and research into mental health disorder and emotional or mental distress and to obtain and make records of and disseminate to the public the useful results of such research and to educate the public in matters relating to mental health.

The charity operates primarily in the City of Sunderland and surrounding areas.

The charitable objectives of Sunderland Mind are to promote the preservation and the safeguarding of mental health and the relief of persons suffering from mental disorder in association with Mind (National Association for Mental Health) in accordance with the aims and objects of Mind.

Sunderland Mind strive to provide quality mental health services in a non-judgemental environment for those coping or recovering from mental ill health and emotional distress.

Our vision is of a society that promotes and provides quality mental health services for all and that treats those experiencing mental illness fairly, positively, with respect and dignity and is in accordance with the aims and objectives of Mind - NAMH (National Association for Mental Health)

The main activities undertaken in relation to those purposes during the year.

Counselling services Adult and Children

Anger Management

Couples Counselling

Wellbeing Activities - Art Group, Craft Group, Ladies Group, Mens Group, Knitting Group, Coffee Morning, Seated Exercise, Fishing, Boys Group, Girls Group.

SARA project

Young Peoples Project

Life Support Project

Bereavement Support Group

Suicide Support Group

Emotional resilience in the school setting Listening Ear Service (Adults and Children)

We provide advice, support, information and campaign to tackle stigma and discrimination and protect good mental health for all who reside in the City of Sunderland.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

See information on activities above

Sunderland Mind is a well-established local mental health and wellbeing charity with extensive local knowledge and networks, the charity will be celebrating the 50th anniversary during the coming year. Genuine service user involvement is at the heart of all our work.

The trustees have considered the guidance produced by the Charity Commission on the provision of public benefit and they confirm that public benefit has been provided by the range of activities provided.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

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Trustees' Annual Report for the year ended 31 March 2022

The short term and longer term aims and objectives.

After successfully purchasing the building we will strive over the next couple of years to seek funding to update and replace certain areas of the building as requires i.e Windows and Doors

Community engagement is high on our agenda to ensure that we continue to deliver the much needed services required serving the needs identified.

We will continue to offer as many social support groups as identified.

We aim to design and deliver more training to the wider sector

We will continue to deliver the most appropriate service to fulfil all requirements around counselling, ensuring flexibility in delivery, face to face, telephone or zoom

The charity's strategies for achieving its aims and objectives in the future.

We will maintain our BACP membership, staff none accredited will strive for accreditation and we would hope to have the organisation accredited in the very near future.

Trustees, staff and volunteers working as one team in a safe, stimulating, healthy environment that helps all staff and volunteers work together towards shared goals

The organisation is well resourced with long term funding in place to enable continued innovation and creativity to thrive.

How the activities undertaken during the year contributed to the achievement of the aims and objectives.

Our support services are as always in great demand and we have seen a significant rise as the world moves on from the Covid 19 pandemic. Over the last year (April 21 to March 22) we have received 1048 referrals into the counselling and therapeutic services, 433 individuals accessing social and wellbeing support we have dealt with over 90,000 telephone, email and text enquiries. We have recorded 142,086 visitors to our social media platforms and website. We have delivered training to over 200 individuals in Mentoring and Befriending and Volunteer Roles and Responsibilities. In total we have received over 1500 visitors, carers for both children and adults to our centre across the last year.

Our support offer is built around choice, current activities include: information resources (including website and digital platforms), counselling (Adult and Young people), telephone support, therapeutic group work, wellbeing activities, training and volunteering opportunities. We also offer specifically themed social events throughout the year. Genuine service involvement is at the heart of all that we do always endeavouring to challenge and reduce stigma and discrimination

We disseminate mental health and wellbeing information through a variety of media, including external publications, our own publications, social media, surveys, our website, service leaflets and promotional material including ensuring that we share all information on partner newsletters.

We have continued with delivery of telephone support in the wake of the pandemic for both counselling, Listening Ear and wellbeing support as some users are still struggling to re-engage for fear of reinfection. It is also a preferred medium for those individuals that work.

Sunderland Mind

Trustees' Annual Report for the year ended 31 March 2022

Resources used in the activities undertaken during the year.

Virtually all of the charity's resources expended are used on charitable activities.

The contribution of volunteers during the year.

The charity is reliant on the support of its volunteers to achieve its objects and the work of volunteers is invaluable.

Volunteers play an important role in the charity's work, our volunteers help in the social groups with facilitation, fundraising activities and publicity events. Their ongoing contribution to the charity helps the staff and the charity achieve our targets and helps to ensure that we deliver the best service possible.

Grant making policies and how these contributed to the achievement of the charity's aims and objectives during the year.

The charity has not distributed any grants during the year.

The main achievements and performance of the charity during the year.

This year has been exceptionally busy as we navigate a pathway out of the Pandemic Covid 19, we have continued to embrace a different way of working. Although we have returned to face to face provision we continue to offer a telephone or Zoom option as some of our clients are still fearful of contact but for some it is more convenient. The previous year also gave us the time to look at what we delivered and identify any gaps in our provision one of our biggest changes is the introduction of Children's Counselling

Counselling Service

Adult Service

The delivery of the Counselling Service continues to be exceptionally busy, some of this is related to the fallout from Covid 19, the fear of re engaging with society as we transition back to a new normal. The need for Bereavement support has increased as individuals deal with the grief of dealing with the loss of loved ones or friends through Covid and the inability to attend funerals or visit hospitals or even just be there for support to friends and family. There is also an increase in those suffering with Anxiety caused by the return to work, mixing with others and having to be in enclosed spaces.

The current support offer still includes Telephone Counselling and on the odd occasion Zoom or Teams. We are operating a new system as part of the partnership with Washington Mind, Sunderland Counselling Service, Cumbria, Northumberland, Tyne and Wear Trust and ourselves, all service users need to refer direct to CNTW which is the Single Point of Access (SPA) that is the triage point and it is aimed to make a patients journey easier by the fact that this method means they only need to tell their story once, reducing the upset and anxiety.

Childrens Counselling

This is a new service that we have been funded to deliver this year as we were experiencing growing numbers of parents asking for support for their children, due to waiting lists and those that have been in other services but are still in need of further support. The allocated counsellor has been extremely busy in her first year and we do not expect this to change due to the variety of issues that are presented.

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Trustees' Annual Report for the year ended 31 March 2022

Anger Management

This service continues to receive regular referrals from statutory agencies as well as direct referrals from individuals who have identified for themselves that they need help and support.

Couples

There is an increase in referrals to this service as life for a lot of couples has been deeply affected by the pandemic and the fallout and major life changes that Covid 19 has brought.

Life Support 2021/2022

This project funding oversees the delivery of all the Wellbeing activities that we currently offer by careful financial management and the addition of small grants i.e. Community Foundation we can deliver a vast array of different much needed services and support groups. The list below continues to grow and change as the need dictates.

Boys group	Fishing
Girls Group	Knitting
Drama	Seated Exercise
Mens Group	Drop in
Ladies Group	Fitness
Art Group	Cookery

Support Groups

Bereavement Support - the group meets every Monday to help individuals deal with their sometimes overwhelming feelings of grief helping them with the support of others to move on and understanding and normalising the feelings. It support also identifies that they are not alone. The group members have all been contacted on a weekly basis for a catch up and to ensure that their mental health was not deteriorating whilst in lockdown.

Keeping On - This group continues to offer the support to those individuals and families in what is one of the darkest times of their lives, helping them to steer a pathway learning how to cope.

SARA Project

This is a new project which initially offered a Peer Mentoring Service to the residents of the Southwick Area of the city, it was later decided to widen the area of benefit to the whole city. The project matches individuals who are struggling to engage in their communities with a volunteer who meets them to help with the confidence of attending a local group, or going for a walk and a coffee. It is also a listening service for those who at the meeting want to off load issues. It has been very positively received by the beneficiaries, the volunteer mentors are also reporting great positive changes to their personal mental wellbeing and they feel a rewarding sense of achievement.

One of the organisations greatest achievements this year is that we were able to purchase the Wellbeing Hub from the Diocese of Durham, this has given us the opportunity to look forward positively. The building will need some structural repairs which we will phase in over the next couple of years to ensure that we have a safe, warm environment for those that are most in need, the space within the building will allow for continued growth in our delivery and we hope to harness the space outside in the gardens as the years progress.

It has been another busy year for the whole organisation, Executive Board, staff and volunteers. We continue to deal with the after effects of the Covid 19 Pandemic which we believe will be with us for some considerable time.

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Trustees' Annual Report for the year ended 31 March 2022

The difference the charity's performance during the year has made to the beneficiaries of the charity.

We are confident that the services provided by the charity make a real positive difference to our service users.

The degree to which the achievements and performance during the year have benefited wider society.

Our services are available to all residents in the area and the positive difference that we can make will benefit the wider society as a whole.

The significant charitable activities undertaken in the year.

The main 2 charitable activities undertaken during the year have been 'Counselling Services' and 'Wellbeing Activities'.

How the achievements during the year measure up to the objectives set.

The charity feels that we have achieved all of the objectives that we set at the beginning of the year.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Trustees are elected at the AGM and can serve for three years. Trustees can be re-appointed at the subsequent meeting.

The policies and procedures for the induction and training of trustees.

Trustees are recruited and selected using safer recruitment processes. We advertise openly to actively promote equality of opportunity for all and welcome applications from a wide range of candidates. We select all candidates for interview based on their skill, qualifications and experience, including lived experience of mental health issues. All potential trustees must complete an application form and shortlisting and interview are always undertaken by more than one person, usually the CEO and a trustee. If successful the chairperson will confirm in writing and they will be formally appointed at the next board meeting. Sunderland Mind has a duty of care to our client group so references will be checked and a DBS check undertaken. Each trustee is expected to complete a skills audit in order to ensure that we have the right skill mix and address any potential gaps.

All trustees are inducted to the organisation through meetings with other trustees and senior staff. Additional training is provided as required.

The charity's organisational structure.

Sunderland Mind is a Charitable Incorporated Organisation (CIO) number 1171734.

Sunderland Mind is a well-established local Charitable Incorporated Organisation governed by its Memorandum of Articles of Association, we have been delivering mental health and wellbeing services and support since 1973. We are affiliated to National Mind and are one of around 125 Local Mind Associations. Each one is an independent charity run by local people, for local people and we are responsible for our own funding and services. Mind provides a nationwide support network including access to legal advice and other resources.

Sunderland Mind

Trustees' Annual Report for the year ended 31 March 2022

How the charity makes decisions and how decisions are delegated.

Sunderland Minds management committee are responsible for the strategic direction of the organisation. At present the committee has five members from a variety of backgrounds relevant to the work of the charity. The Chief Executive Officer is appointed by the trustees and is responsible for all aspects of the charity's operations, including obtaining adequate funding to finance the charity's services. The complete organisation structure consists of a CEO, accountable to the management committee with two senior managers accountable to the CEO.

They are Operations Manager, Clinical Lead they both have line management plus clinical supervision responsibilities for the administration, project and counselling staff. There are five staff in the wellbeing team and seven in the counselling team. We also employ a cleaner.

All staff are interviewed and assessment is carried out of their skill, qualifications and experience against their job description and capability. Comparative salaries are sought and benchmarked against suitable pay scales, using other local minds and similar organisations. For new posts we use NJC pay scales as guide which are widely used in the Voluntary and Community sectors.

The Chief Executive Officer and other senior management personnel to whom day to day management is delegated

Chief Executive Officer: Trish Cornish

Finance Manager: Dorothy Gardiner

Setting pay and remuneration of key management personnel

Pay is set by the trustees and management committee

Comparative salaries are sought and benchmarked against suitable pay scales, using other local minds and similar organisations.

The total salary paid to the key management personnel during the year was £56,010.

Bankers	NatWest, Sunderland Branch, 52 Fawcett Street, Sunderland, SR1 1SB
Solicitors	McKenzie Bell, 47 John Street, Sunderland, SR1 1QU

Financial review

The charity's financial position at the end of the year ended 31 March 2022

The financial position of the charity at 31 March 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022	2021
	£	£
Net income	124,876	(1,930)
Unrestricted Revenue Funds available for the general purposes of the charity	306,557	264,805
Restricted Revenue Funds	94,880	11,756
Total Funds	401,437	276,561

Sunderland Mind

Trustees' Annual Report for the year ended 31 March 2022

Financial review of the position at the reporting date, 31 March 2022 .

Sunderland Mind have implemented robust financial systems to ensure that the Charity's resources continue to be properly managed and safeguarded. During the year our income rose to £542,179, a rise of approximately 43% and costs rose to £417,303

While this provides some certainty and continuity of funding going forward we are still in a position where demand on service outweighs the funding we receive.

The Trustees consider that our net current assets of £256,017 as at 31st March 2022 are sufficient to meet ongoing operational obligations.

Fundraising and Income generation

Sunderland Mind abide by the fundraising code of practice, all funding received is to meet the objectives of the service. Our main source of income is grant funding. However as we have an active presence in the city and wider community we do receive donations from individuals who have chosen to fundraise for Sunderland Mind by a variety of means (marathon Running, Football Matches etc.)

The charity does not make any material expenditure to raise income and has no plans to do so in the future. Fundraising was extremely effected in the previous year by the onset of the Covid pandemic it is starting to pick up again now as things open up and restart.

We recognise that it is now more important than ever to plan effectively for our future income, if we don't there is a real risk that our income may fall and our users and services may suffer. That being said since the year end we are experiencing more positivity.

Policies on reserves.

The management board has continued to pay scrutiny to the charity's requirements for reserves. The year has been another successful one for Sunderland Mind, but we appreciate that the threat of difficult times continues to lie ahead due to the many changing circumstances out of our control, including the global financial difficulties and the continued fallout from Covid 19. This however does not change our view on the amounts necessary to fund core activities which have increased over the last year. We aim to hold undesignated reserves of between 3 and 6 months core costs.

The trustees are satisfied the current reserves are within the target range set but continue to monitor the position closely.

The trustees also aim to maintain cash reserves at a level that is sufficient to meet the full running costs of the CIO for a minimum period of six months.

This would enable the charity to be able to continue providing our services should future funding and income drop. The reserves will also act as a safety net for any large unexpected expenditure that may arise in the future.

Cash reserves as at 31st March 2022 amounted to £254,520 (2021: £259,426). The cash reserves have decreased this year despite the charity recording a good surplus in the accounts. This is due to the cash purchase of our premises costing £142k. The trustees are satisfied with the current amount held, as they should be sufficient to meet the reserves policy based on expected running costs in the coming year.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Significant events which have affected the financial performance and the financial position.

There have been no significant events affecting the financial performance and position during the year.

Sunderland Mind

Trustees' Annual Report for the year ended 31 March 2022

The major risks to which the Charity is exposed and reviews and systems to mitigate them.

The trustees have examined the major risks which the company faces in relation to external factors, governance and management, internal operations and business. The likelihood and impact of risks and what systems should be in place to control and reduce those risks are kept under review by the management committee throughout the year.

Sunderland Mind's Risk Register includes risks regarding governance, operational, financial, external factors and compliance with law and regulation is reviewed regularly. Trustees consider potential risks when planning and managing the charity's business. Risk management is a regular agenda item at Executive Committee meetings. Systems are designed to provide reasonable, although not absolute assurance against material loss or misstatement of loss.

There have been no major risks identified during the year

Factors likely to affect future financial performance .

The charity is not aware of any factors that are likely to affect future financial performance.

Principal funding sources in the year and how these support the key objectives of the charity.

The charity's funding comes from various sources (see below). This funding allows the charity to offer various activities and services which allow us to achieve our ongoing objectives.

Our major sources of income during the year have been:-

Sunderland CCG	SARA Project
Sunderland City Council	Sir Tom Cowie Fund
Education and training sessions	Counselling sessions
Listening Ear	Awards for All
Greggs Foundation	Community Foundation
Donations and fundraising events	

Plans For the Future

Summary of plans for the future and the trustees' perspective of the future direction of the charity.

As the charity is operating well, the plan over the coming years is to maintain the success and quality of the services provided.

It is felt that no major changes are needed at the present time.

Funds held as custodian trustees on behalf of others

There are no funds held as custodian trustees on behalf of others.

Details of The Independent Examiner

Mr S E Squirrell
Member of Association of Accounting Technicians
8 West Acre

Consett
Co Durham
DH8 0AY

Sunderland Mind

Trustees' Annual Report for the year ended 31 March 2022

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- 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;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 29 November 2022.

GRAHAM FREND
Trustee

Sunderland Mind

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2022

I report to the Trustees on my examination of the financial statements of the charity on pages 13 to 40 for the year ended 31 March 2022 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 21.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 10, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

Since the charity's gross income exceeded £250,000, the charity's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of Association of Accounting Technicians, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. 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 setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Sunderland Mind

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The gross income of the charity in the year ended 31 March 2022 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of Association of Accounting Technicians;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.

Signed:-

Mr S E Squirrell - Independent Examiner

Association of Accounting Technicians

8 West Acre

Consett

Co Durham

DH8 0AY

This report was signed on 29 November 2022

Sunderland Mind - Statement of Financial Activities for the year ended 31 March 2022

Statement of Financial Activities for the year ended 31 March 2022

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022 £	2022 £	2022 £	2021 £
Income & Endowments from:					
Donations & Legacies	A1	38,012	236,034	274,046	144,495
Charitable activities	A2	8,282	232,911	241,193	211,595
Other trading activities	A3	26,940	-	26,940	21,448
Total income	A	73,234	468,945	542,179	377,538
Expenditure on:					
Charitable activities	B2	31,482	385,821	417,303	361,468
Other	B3	-	-	-	18,000
Total expenditure	B	31,482	385,821	417,303	379,468
Net income for the year		41,752	83,124	124,876	(1,930)
Net income after transfers	A-B-C	41,752	83,124	124,876	(1,930)
Net movement in funds		41,752	83,124	124,876	(1,930)
Reconciliation of funds:-					
	E				
Total funds brought forward		264,805	11,756	276,561	278,491
Total funds carried forward		306,557	94,880	401,437	276,561

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All activities derive from continuing operations

The notes attached on pages 21 to 40 form an integral part of these accounts.

Sunderland Mind - Statement of Financial Activities for the year ended 31 March 2022

Sunderland Mind - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Income & Endowments from:				
Donations & Legacies	A1	59,079	85,416	144,495
Charitable activities	A2	44,347	167,248	211,595
Other trading activities	A3	21,448	-	21,448
Investments	A4	-	-	-
Other	A5	-	-	-
Total income	A	124,874	252,664	377,538
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	87,642	273,826	361,468
Other	B3	18,000	-	18,000
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	B	105,642	273,826	379,468
Net gains on investments	B4	-	-	-
Net income for the year		19,232	(21,162)	(1,930)
Transfers between funds	C	-	-	-
Net income after transfers		19,232	(21,162)	(1,930)
Net movement in funds		19,232	(21,162)	(1,930)
Reconciliation of funds:-				
Total funds brought forward	E	245,573	32,918	278,491
Total funds carried forward		264,805	11,756	276,561

All activities derive from continuing operations

Sunderland Mind - Statement of Financial Activities for the year ended 31 March 2022

A Statement of Total Recognised Gains and Losses is included in these accounts as a separate primary statement

Statement of Total Recognised Gains and Losses for the year ended 31 March 2022

	2022 £	2021 £
Surplus for the year :-		
Net excess of income over expenditure from operations before tax	124,876	16,070
Realised gains/(losses) on the disposal of tangible fixed assets	-	(18,000)
Realised gains on disposals of social investments which are programme related	-	-
<i>Income from operations before tax in the Statement of Financial Activities</i>	124,876	(1,930)
Net Movement in funds before taxation	124,876	(1,930)
Funds generated in the year as shown on Statement of Financial Activities	124,876	(1,930)

Sunderland Mind - Resources applied in the year ended 31 March 2022 towards fixed assets for Charity use:-

	2022 £	2021 £
Funds generated in the year as detailed in the SOFA	124,876	16,070
Resources applied on functional fixed assets	(146,619)	128,754
Other applications of funds	-	-
Net resources available to fund charitable activities	(21,743)	144,824

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

Sunderland Mind - Statement of Financial Activities for the year ended 31 March 2022

Movements in revenue and capital funds for the year ended 31 March 2022

Revenue accumulated funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
Accumulated funds brought forward	264,805	11,756	276,561	278,491
Recognised gains and losses before transfers	41,752	83,124	124,876	(1,930)
	306,557	94,880	401,437	276,561
Closing revenue funds	306,557	94,880	401,437	276,561
Summary of funds	Unrestricted and Designated funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Revenue accumulated funds	306,557	94,880	401,437	276,561

The notes attached on pages 21 to 40 form an integral part of these accounts.

Sunderland Mind - Balance Sheet as at 31 March 2022

	SORP		2022	2021
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	9	A2	153,108	12,847
Current assets		B		
Debtors	10	B2	4,947	6,153
Cash at bank and in hand		B4	254,520	259,426
Total current assets			259,467	265,579
Creditors: amounts falling due within one year	11	C1	(3,450)	(1,865)
Net current assets			256,017	263,714
			409,125	276,561
Net assets				
Provisions for contingent assets	14	C3	(7,688)	-
The total net assets of the charity			401,437	276,561

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds				
Restricted Revenue Funds	18	D2	94,880	11,756
			94,880	11,756
Unrestricted Funds				
Unrestricted Revenue Funds	18	D3	306,557	264,805
			306,557	264,805
Designated Funds				
Total charity funds			401,437	276,561

Sunderland Mind - Balance Sheet as at 31 March 2022

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 12.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

GRAHAM FREND

Trustee

Approved by the board of trustees on 29 November 2022

The notes attached on pages 21 to 40 form an integral part of these accounts.

Sunderland Mind

Cash Flow Statement for the year ended 31 March 2022

		2022 £	2021 £
Cash flows from operating activities			
Net cash provided by operating activities as shown below	A	<u>141,713</u>	<u>12,081</u>
Cash flows from investing activities			
Proceeds from sale of property, plant and equipment		-	120,000
Purchase of property, plant and equipment		(146,619)	(3,246)
Net cash provided by investing activities	B	<u>(146,619)</u>	<u>116,754</u>
Cash flows from financing activities			
Net cash provided by financing activities	C	<u>-</u>	<u>-</u>
Overall cash provided by all activities	A+B+C	<u>(4,906)</u>	<u>128,835</u>
Cash movements			
Change in cash and cash equivalents from activities in the year ended 31 March 2022		(4,906)	128,835
Cash and cash equivalents at 1 April 2021		259,426	130,591
Change in cash and cash equivalents due to exchange rate movements		-	-
Cash at bank and in hand less overdrafts at 31 March		<u>254,520</u>	<u>259,426</u>

Sunderland Mind

Cash Flow Statement for the year ended 31 March 2022

Sunderland Mind

Cash Flow Statement for the year ended 31 March 2022 - Continued

Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities	124,876	(1,930)
Adjustments for :-		
Depreciation charges	6,358	2,915
Write downs of investments	-	-
Net unrealised losses on investment assets	-	-
Loss on the sale of Fixed and Intangible Assets	-	18,000
Decrease in debtors	1,206	(3,200)
Increase in creditors, excluding loans	1,585	(3,704)
Increase in provisions	7,688	-
Net cash provided by operating activities	A 141,713	12,081

Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand at for the year ended 31 March 2022	254,520	259,426
Notice deposits - (less than 3 months)	-	-
Total cash and cash equivalents	254,520	259,426

Analysis of change in net debt

	<i>At start of year</i>	<i>Cash Flows and</i>	<i>At end of year</i>
Cash	259,426	(4,906)	254,520
Total	259,426	(4,906)	(4,906)

Sunderland Mind

Notes to the Accounts for the year ended 31 March 2022

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

There are currently no known risks or future assumptions.

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Sunderland Mind

Notes to the Accounts for the year ended 31 March 2022

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Income from legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*Income from other trading activities*'

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Sunderland Mind

Notes to the Accounts for the year ended 31 March 2022

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

All costs other than direct costs are apportioned to activities based on the time spent by all staff in connection with each activity.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition. Assets are capitalised if they can be used for more than one year, and cost at least £300.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	2 % straight line
Equipment, Fixtures and Fittings	10 & 20 % straight line

A regular annual review of the likelihood of asset impairment is undertaken.

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Charity creditors are measured at settlement amounts less any trade discounts.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Leasing and hire purchase contracts and commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the charity, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Sunderland Mind

Notes to the Accounts for the year ended 31 March 2022

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters to the charity's position.

5 Net surplus before tax in the financial year

	2022 £	2021 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	6,358	2,915
Pension costs	4,940	4,052

6 Staff costs and emoluments

Salary costs	2022 £	2021 £
Gross Salaries excluding trustees and key management personnel	304,889	271,699
Employer's National Insurance for all staff	16,061	14,011
Employer's operating costs of defined contribution pension schemes	4,940	4,052
Total salaries, wages and related costs	325,890	289,762

The average number of part time staff employed in the year was	12	14
The average number of full time staff employed in the year was	6	3
The estimated full time equivalent number of all staff employed in the year was	12	10

Sunderland Mind

Notes to the Accounts for the year ended 31 March 2022

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	12	10
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<i>The estimated full time equivalent number of all staff employed as above</i>	12	10
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Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

Highest paid employee:-

The remuneration in the year year was	45,500	32,000
Pension contributions paid by the employer	1,081	773

<i>Total remuneration package included in total salaries above</i>	46,581	32,773
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7 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Pension costs are allocated to activities based on time spent by the relevant staff members.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

9 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Equipment, Fixtures and Fittings	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2021	-	34,565	-	34,565
Additions	142,177	4,442	-	146,619
At 31 March 2022	142,177	39,007	-	181,184
Depreciation				
At 1 April 2021	-	21,718	-	21,718
Charge for the year	2,843	3,515	-	6,358
At 31 March 2022	2,843	25,233	-	28,076
Net book value				
At 31 March 2022	139,334	13,774	-	153,108
At 31 March 2021	-	12,847	-	12,847

Sunderland Mind

Notes to the Accounts for the year ended 31 March 2022

<i>Prior Year</i>	Land and Buildings	Equipment, Fixtures and Fittings	Motor Vehicles	Total
	£	£	£	£
Cost				
01 April 2020	150,000	31,319	-	181,319
Additions	-	3,246	-	3,246
Disposals	(150,000)	-	-	(150,000)
31 March 2021	-	34,565	-	34,565
Depreciation				
01 April 2020	12,000	18,803	-	30,803
Charge for the year	-	2,915	-	2,915
On disposals	(12,000)	-	-	(12,000)
31 March 2021	-	21,718	-	21,718
Net book value				
31 March 2021	-	12,847	-	12,847
31 March 2020	138,000	12,516	-	150,516

All assets are used for direct charitable purposes.

10 Debtors

	2022 £	2021 £
Prepayments and accrued income	4,947	6,153

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	2,755	1,109
PAYE, NIC VAT and other taxes	(527)	-
	2,228	1,109
Defined contribution pension scheme liabilities due within one year	1,222	756

12 Loans to trustees included in debtors

There have been no loans to trustees during the year.

13 Guarantees made by the charity on behalf of trustees

There have been no guarantees made by the charity during the year.

Sunderland Mind

Notes to the Accounts for the year ended 31 March 2022

14 Charitable provisions and funding commitments

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Provisions and commitments made in the year	-	7,688	7,688	-
<i>Prior Year</i>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
	2021	2021	2021	
	£	£	£	
	-	-	-	

The provision is to provide for an expected refund of grant to Sunderland City Council.

15 Income and Expenditure account summary

	2022 £	2021 £
At 1 April 2021	276,561	278,491
Surplus after tax for the year	124,876	(1,930)
At 31 March 2022	401,437	276,561

16 No related party transactions

There were no transactions with related parties in the year.

17 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2022	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	153,108	-	-	153,108
Current Assets	164,587		94,880	259,467
Current Liabilities	(3,450)	-	-	(3,450)
Provisions for liabilities and charges	(7,688)	-	-	(7,688)
	306,557	-	94,880	401,437

Sunderland Mind

Notes to the Accounts for the year ended 31 March 2022

At 1 April 2021	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	12,847	-	-	12,847
Current Assets	253,823	-	11,756	265,579
Current Liabilities	(1,865)	-	-	(1,865)
	264,805	-	11,756	276,561

18 Change in total funds over the year as shown in Note 17 , analysed by individual funds

	Funds brought forward from 2021	Movement in funds in 2022	Transfers between funds in 2022	Funds carried forward to 2023
	£	See Note 19 £	See Note 0 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	264,805	41,752	-	306,557
Total unrestricted and designated funds	264,805	41,752	-	306,557
Restricted funds:-				
Sunderland CCG	8,563	30,156	-	38,719
Sports Fund	3,193	(3,193)	-	-
SARA project	-	35,461	-	35,461
Monkwearmouth School	-	8,037	-	8,037
Sir Tom Cowie Fund	-	2,500	-	2,500
Listening Ear	-	6,641	-	6,641
Awards for All	-	2,280	-	2,280
Sundry other funds	-	1,242	-	1,242
Total restricted funds	11,756	83,124	-	94,880
Total charity funds	276,561	124,876	-	401,437

Sunderland Mind

Notes to the Accounts for the year ended 31 March 2022

19 Analysis of movements in funds over the year as shown in Note 18

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2022	2022	2022	2022
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	73,234	(31,482)	-	41,752
Restricted funds:-				
Sunderland CCG	249,580	(219,424)	-	30,156
Sports Fund	-	(3,193)	-	(3,193)
Sunderland City Council	83,249	(83,249)	-	-
SARA project	70,961	(35,500)	-	35,461
Monkwearmouth School	17,823	(9,786)	-	8,037
Sir Tom Cowie Fund	15,000	(12,500)	-	2,500
Listening Ear	13,283	(6,642)	-	6,641
Awards for All	9,124	(6,844)	-	2,280
Greggs Foundation	3,850	(3,850)	-	-
Sundry other funds	6,075	(4,833)	-	1,242
	542,179	(417,303)	-	124,876

20 The purposes for which the funds as detailed in note 18 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

Sunderland CCG	Funding for counsellor salaries
SARA project	Funding for salaries to provide clients with befriending service, advice and support to help reduce the reliance on medication
Monkwearmouth School	Funding for Listening Ear service salaries
Sir Tom Cowie Fund	Funding for activities, literature and materials for young people
Listening Ear	Funding for salaries to provide education and mental health awareness service to adults and children
Awards for All	Funding for sessional worker salaries
Sundry other funds	Funding for salaries to provide education service at South Moor School and activities and meals during school holidays

Sunderland Mind

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

21 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Donations and gifts from individuals				
Small donations individually less than £1000	8,255	-	8,255	6,159
Just Giving	6,112	-	6,112	3,296
Paypal	4,359	-	4,359	2,706
Virgin Money	71	-	71	3,918
Total donations and gifts from individuals	18,797	-	18,797	16,079

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Legacies receivable				
Legacy	17,500	-	17,500	-
Total legacies receivable	17,500	-	17,500	-

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Revenue grants from government and public bodies				
Small grants individually less than £1000	-	1,144	1,144	1,316
Sunderland City Council	-	48,774	48,774	25,000
Sunderland CCG	-	50,000	50,000	53,790
Total public sector revenue grants	-	99,918	99,918	80,106

Revenue grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2021	2021	2021
	£	£	£
Prior Year	25,000	55,106	80,106

Sunderland Mind

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Revenue grants and donations from non public bodies				
Small grants individually less than £1000	250	900	1,150	1,350
Monkwearmouth School	-	17,823	17,823	17,886
Sir Tom Cowie Fund	-	15,000	15,000	-
SARA	-	70,961	70,961	-
Listening Ear	-	13,283	13,283	-
Awards for All	-	9,124	9,124	-
Greggs Foundation	-	3,850	3,850	10,000
Community Foundation	-	3,000	3,000	5,000
South Moor School	-	2,175	2,175	6,074
National Mind	-	-	-	5,500
Neighbourly grant	-	-	-	2,500
Total private sector revenue grants	250	136,116	136,366	48,310

Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) - Prior Year analysis

	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £	
Prior Year	18,000	30,310	48,310	
	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Other				
Cash Exchange	1,465	-	1,465	-
Total Other	1,465	-	1,465	-
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	38,012	236,034	274,046	144,495
	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Prior Year Total Funds 2021 £	
Prior year				
Total Donations, Grants and Legacies A1	59,079	85,416	144,495	

Sunderland Mind

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

22 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total funds 2021 £
Primary purpose and ancillary trading				
Sale of goods and services in accordance with the charity's objects	8,282	-	8,282	2,396
Total Primary purpose and ancillary trading	8,282	-	8,282	2,396

23 Charitable income from funders

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Contractual payments from public bodies to fund charitable activities				
Sunderland City Council	-	33,331	33,331	33,331
Total contractual payments from public bodies	-	33,331	33,331	33,331

Contractual payments from public bodies to fund charitable activities - Prior Year analysis

	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £	
Prior Year	-	33,331	33,331	
	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Performance related grants from public bodies to fund charitable activities				
Sunderland CCG	-	199,580	199,580	133,917
HMRC Job Retention Scheme	-	-	-	41,951
Total performance related grants from public bodies	-	199,580	199,580	175,868

Sunderland Mind

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

Performance related grants from public bodies to fund charitable activities - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
	2021	2021	2021	
	£	£	£	
Prior Year	<u>41,951</u>	<u>133,917</u>	<u>175,868</u>	
	Unrestricted Funds	Restricted Funds	Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£

Total Charitable income from funders:-

Current year - income from funders	<u>-</u>	<u>232,911</u>	<u>232,911</u>	<u>209,199</u>
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Prior year

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
	2021	2021	2021	
	£	£	£	
Prior Year - Income from funders	<u>41,951</u>	<u>167,248</u>	<u>209,199</u>	

24 Total Income from charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Total income from charitable trading	8,282	-	8,282	2,396
Income from funders	-	232,911	232,911	209,199
Total from charitable activities	<u>8,282</u>	<u>232,911</u>	<u>241,193</u>	<u>211,595</u>

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Sunderland Mind

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

Income from charitable activities - Prior Year analysis

<i>Prior year</i>	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Total income from charitable trading	2,396	-	2,396
Income from funders	41,951	167,248	209,199
	44,347	167,248	211,595

25 Income from other, non charitable, trading activities

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Income from fundraising events	8,884	-	8,884	250
Room rental	18,056	-	18,056	21,198
Total from other activities	26,940	-	26,940	21,448

26 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Gross wages and salaries - charitable activities	27,617	277,272	304,889	271,699
Employers' NI - Charitable activities	-	16,061	16,061	14,011
Defined contribution pension costs - charitable activities	-	4,940	4,940	4,052
Travel and Subsistence - Charitable Activities	-	165	165	258
Subcontract payments	-	10,107	10,107	680
Total direct spending	27,617	308,545	336,162	290,700

<i>Prior Year</i>	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Gross wages and salaries - charitable activities	21,703	249,996	271,699
Employers' NI - Charitable activities	1,011	13,000	14,011
Subcontract payments	-	680	680
Total direct spending	27,024	263,676	290,700

Sunderland Mind

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

27 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
<i>Employee costs not included in direct costs</i>				
Training and welfare - staff	-	837	837	182
Payroll fees and charges	-	1,116	1,116	1,170
Staff Benefits	-	340	340	495
<i>Premises Expenses</i>				
Rent payable under operating leases	-	12,250	12,250	21,000
Rates and water charges	-	651	651	1,130
Light heat and power	-	10,227	10,227	8,103
Cleaning and waste management	-	1,013	1,013	952
Premises repairs, renewals and maintenance	-	11,300	11,300	6,669
Other Premises Costs	-	829	829	654
<i>Administrative overheads</i>				
Telephone, fax and internet	-	4,009	4,009	4,614
Postage	-	1,287	1,287	1,183
Stationery and printing	-	4,156	4,156	3,161
Membership subscriptions	-	389	389	1,765
Equipment expenses	-	1,291	1,291	121
Software licences and expenses	-	626	626	171
Health and safety costs	-	347	347	253
Advertising and marketing	-	510	510	-
Liability and contents insurance	-	2,393	2,393	6,266
Sundry expenses	-	1,505	1,505	442
Equipment, repairs, expenses and maintenance	-	6,186	6,186	3,224
Activity and resource costs	-	3,316	3,316	368
Licences and Permits	-	119	119	157
Supervision and DBS's	-	1,113	1,113	887
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Legal fees	-	23	23	3,681
Other legal and professional	-	240	240	480
<i>Financial costs</i>				
Bank charges	32	-	32	-
Depreciation & Amortisation in total for the period	2,843	3,515	6,358	2,915
Support costs before reallocation	2,875	69,588	72,463	70,043
Total support costs - Current Year	2,875	69,588	72,463	70,043

The basis of allocation of costs between activities is described under accounting policies

Sunderland Mind

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

<i>Prior Year</i>	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Prior Year Total Funds 2021 £
Premises Expenses			
Cleaning and waste management	70	882	952
Premises repairs, renewals and maintenance	1,164	5,505	6,669
Administrative overheads			
Membership subscriptions	1,285	480	1,765
Activity and resource costs	-	368	368
Financial costs			
Depreciation & Amortisation in total for the period	-	2,915	2,915
Support costs before reallocation	59,893	10,150	70,043
Total support costs - Prior Year	59,893	10,150	70,043

The basis of allocation of costs between activities is described under accounting policies

28 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Independent Examiner's fees	990	-	990	725
Total Governance costs	990	-	990	725

All the expenditure in the prior year was unrestricted.

29 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Total direct spending	B2a	27,617	308,545	336,162	290,700
Total support costs	B2d	2,875	69,588	72,463	70,043
Total Governance costs	B2e	990	-	990	725
Movements in provisions and commitments	B2e	-	7,688	7,688	-
Total charitable expenditure	B2	31,482	385,821	417,303	361,468

Sunderland Mind

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
<i>Prior Year</i>		2021	2021	2021
		£	£	£
Total direct spending	B2a	27,024	263,676	290,700
Total support costs	B2d	59,893	10,150	70,043
Total Governance costs	B2e	725	-	725
Total charitable expenditure	B2	87,642	273,826	361,468

30 Gains and losses on fixed asset disposals and summary of impairments

Realised losses on disposals of tangible fixed assets held for the charity's own use	-	-	-	18,000
Total losses	B3	-	-	18,000

All the expenditure in the prior year was unrestricted.

<i>Prior year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2021	2021	2021
		£	£	£
Summary of impairment (losses) and reversals		-	-	-
			2022	2021
			£	£
Included in row B2 in the SOFA:-			-	-

31 Total of other expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>		2022	2022	2022	2021
		£	£	£	£
Total other expenses and costs		-	-	-	18,000
Total other expenditure	B3	-	-	-	18,000

All the expenditure in the prior year was unrestricted.

<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2021	2021	2021
		£	£	£
Total other expenses and costs		18,000	-	18,000
Total other expenditure	B3	18,000	-	18,000

Sunderland Mind

Activity analysis of Income and expenditure for the for the year ended 31 March 2022

This analysis is classssified by activity and not by conventional nominal descriptions.

32 Analysis of income by activity

Activity	SOFA ref	2022 £	2021 £
Income from charitable activities			
Primary purpose and ancillary trading ¹		8,282	2,221
Counselling services		199,580	175,868
Wellbeing activities		33,331	33,506
Total Income from charitable activities	A2	241,193	211,595
Income from other, non charitable, trading activities			
Fundraising activities		8,884	250
Room rental		18,056	21,198
Total Income from other, non charitable, trading activities	A3	26,940	21,448
Summary of Total Income, including the items above			
Charitable activities	A2	241,193	211,595
Other activities	A3	26,940	21,448
Donations & Legacies	A1	274,046	144,495
Total income as shown in the SOFA	A	542,179	377,538
Categories of income			
Income from exchange transactions		542,179	377,538

Sunderland Mind

Activity analysis of Income and expenditure for the for the year ended 31 March 2022

33 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2022	2022	2022	2022	2021
	£	£	£	£	£
<i>Counselling services</i>					
Direct costs	214,408	-	-	214,408	342,743
Employee costs not included in direct costs	-	1,422	-	1,422	-
Premises expenses	-	22,488	-	22,488	-
Administrative overheads	-	16,893	-	16,893	-
Professional fees	-	163	-	163	-
Financial costs	-	3,962	-	3,962	-
Provisions and commitments	4,767	-	-	4,767	-
Total Counselling services	219,175	44,928	-	264,103	342,743
	Direct costs	Support costs	Grant funding of activities	Total	Total
	2022	2022	2022	2022	2021
	£	£	£	£	£
<i>Wellbeing activities</i>					
Direct costs	121,754	-	-	121,754	-
Employee costs not included in direct co	-	871	-	871	-
Premises expenses	-	13,782	-	13,782	-
Administrative overheads	-	10,354	-	10,354	-
Professional fees	-	100	-	100	-
Financial costs	-	2,428	-	2,428	-
Provisions and commitments	2,921	-	-	2,921	-
Total Wellbeing activities	124,675	27,535	-	152,210	-
	Direct costs	Support costs	Grant funding of activities	Total	Total
	2022	2022	2022	2022	2021
	£	£	£	£	£
<i>Other charitable activities</i>					
Losses on disposals of fixed assets	-	-	-	-	18,000

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Activity analysis of Income and expenditure for the for the year ended 31 March 2022

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2022	2022	2022	2022	2021
	£	£	£	£	£
Total Counselling services	219,175	44,928	-	264,103	342,743
Total Wellbeing activities	124,675	27,535	-	152,210	-
Total Other charitable activities	-	-	-	-	18,000
Total Governance costs as detailed in Note 28	-	990	-	990	725
Total charitable expenditure	343,850	73,453	-	417,303	361,468

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 29

Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Counselling services	-	3,962	1,422	39,544	44,928
Wellbeing activities	990	2,428	871	24,236	28,525
Grand Total	990	6,390	2,293	63,780	73,453

34 Analysis of non charitable expenditure by activity

Activity

<i>Governance costs</i>	Governance costs 2022 £	Governance costs 2021 £
Other Expenditure - Governance costs as detailed in Note 28	990	725

The breakdown of this expenditure by type of spending (ie by nominal classification and by fund) is detailed in note 31