

# **SALFORD MENTAL HEALTH FORUM**

## **FINANCIAL STATEMENTS FOR THE PERIOD 6th DECEMBER 2019 TO 31st DECEMBER 2020**

Registered Charity No. 1186806

# **SALFORD MENTAL HEALTH FORUM**

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## SALFORD MENTAL HEALTH FORUM

### Report of the trustees for the period 6<sup>th</sup> December 2019 to 31<sup>st</sup> December 2020

The trustees present their annual report and financial statements of the charity for the period ended 31<sup>st</sup> December 2020. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland published (FRS 102) (effective 1 January 2019).

### Objectives and activities

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

Salford Mental Health Forum is a charity led by mental health service users and carers that is committed to ensuring that people who use mental health services are able to shape and design them.

We ensure that mental health service users and carers to:

- Have their say about their own experience
- Feedback what is working or not working
- Be part of designing better services
- Find out how to get better support

We host a regular monthly forum, run special events throughout the year, offer peer support service and our volunteers help coproduce services in Salford.

### A review of our achievements and performance: How our activities delivered public benefit

Unfortunately, lockdown during Covid prevented face to face monthly meetings and subsequent activities. However, monthly on-line forums were set up offering 12 monthly sessions supporting the local community by discussing mental health and providing mindful wellbeing sessions.

### Financial review

The charity received only one grant during this period.

### Investment powers and policy

The charity is aware of the need to have an investment policy but doesn't have one at present.

### Reserves policy and going concern

The balance held in unrestricted reserves at 31<sup>st</sup> December 2020 was £nil.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main source of income is grants. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

## **SALFORD MENTAL HEALTH FORUM**

The Charity's main source of income is grants. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

### **Risk management**

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

### **Plans for Future Periods**

Delivering on the National Lottery Grant, Mental Health Change Makers. Due to Covid restrictions, the National Lottery have granted Salford Mental Health Forum a new deadline with the project commencing 1<sup>st</sup> June 2022. The grant is to recruit and train 20 volunteers to find activities to support change in the mental health systems. Also to employ a staff member for 2.5 days a week to support the volunteers and programme.

### **Structure, governance and management**

The Charity is a registered charity (CIO) and is constituted under a trust deed dated 22<sup>nd</sup> November 2019.

### **Appointment of trustees**

Dan Stears

Vania Burnell

Karen Fitzsimon

### **Trustee induction and training**

Dan Stears completed various training programmes

Karen Fitzsimon has completed various training programmes in line with job responsibilities

Vania Burnell

Adult Safeguarding Basic Awareness Training 16<sup>th</sup> May 2018

Child Protection & Safeguarding Awareness Training 11<sup>th</sup> July 2018

Committee Members Training Course – 20<sup>th</sup> June 2019

Level 2 Peer Mentor Course – November 2019

### **Reference and administrative information**

Charity Name: Salford Mental Health Forum CIO

Charity Number: 1186806

### **Trustees**

Vania Burnell                      Chair

Karen Fitzsimon

Daniel Stears                      (resigned September 2021)

### **Senior Manager**

None

**SALFORD MENTAL HEALTH FORUM****Principal Office**

5 Gleaves Road  
Eccles  
Manchester  
M30 0FU

**Independent Examiners**

Community Accountancy Service Limited  
The Grange  
Pilgrim Drive  
Beswick  
Manchester  
M11 3TQ

**Bankers**

CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

## **SALFORD MENTAL HEALTH FORUM**

### **Trustees responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 29<sup>th</sup> March 2022 and signed on their behalf by:

Vania Burnell  
CHAIR of TRUSTEES

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF  
SALFORD MENTAL HEALTH FORUM  
REGISTERED CHARITY NO. 1186806**

I report on the accounts of the charity, for the Period 6<sup>th</sup> December 2019 to 31<sup>st</sup> December 2020, which are set out on pages 6 to 15.

**Respective Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

**Basis of Independent Examiners Report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out below.

**Independent Examiner's Statement**

In connection with my examination, other than listed below, no matter has come to my attention :  
(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records have in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act,
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

During this accounting period, four volunteers were paid for their time and/or services. This amounted to £6,845. The trustees have been informed that volunteers may only be reimbursed for their expenses as volunteers and that these payments should have been treated as wages. One of the volunteers was also a trustee. The payment to this individual amounted to £3,470.00, as disclosed in note 2 to the accounts.

Signed: A.M. King .....

AM King FCCA  
Date: 29<sup>th</sup> March 2022

Community Accountancy Service Ltd  
The Grange, Pilgrim Drive, Beswick,  
Manchester, M11 3TQ

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD 6th DECEMBER 2019 TO 31st DECEMBER 2020**  
**(incorporating Income and Expenditure Account)**

		Unrestricted Funds £	Restricted Funds £	Total Funds Period Ended 31 December 2020 £
<b>Income from:</b>				
Donations and legacies	(3)	-	5,300	5,300
Charitable Activities	(4)	-	-	-
Other Trading Activities	(5)	-	-	-
Investment Income		-	-	-
<b>Total</b>		-	5,300	5,300
<b>Expenditure on:</b>				
Raising Funds	(6)	-	253	253
Charitable Activities	(6)	-	8,756	8,756
<b>Total</b>		-	9,009	9,009
Net gains/(losses) on investments		-	-	-
<b>Net income/(expenditure)</b>		-	(3,709)	(3,709)
Transfers between funds	(15)	-	-	-
<b>Net movement in funds</b>		-	(3,709)	(3,709)
<b>Reconciliation of funds</b>				
Funds from pre-Charity Registration	(15)	-	9,985	9,985
<b>Total funds carried forward</b>	(15)	-	6,276	6,276

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 9 to 15 form part of these accounts.



**BALANCE SHEET AS AT 31 DECEMBER 2020**

	Notes	2020 £
<b>Current assets:</b>		
Debtors	(11)	319
Funds held in Salford CVS Holding Account		5,317
Cash at Bank & in Hand		1,000
<b>Total current assets</b>		<b>6,636</b>
<b>Liabilities:</b>		
Creditors: Amounts falling due within one year	(13)	360
<b>Net current assets or liabilities</b>		<b>6,276</b>
<b>Total assets less current liabilities</b>		<b>6,276</b>
Creditors: Amounts falling due after more than one year	(14)	-
Provisions for liabilities		-
<b>Total net assets or liabilities</b>		<b>6,276</b>
<b>The funds of the charity:</b>		
Restricted income funds	(15)	6,276
Unrestricted income funds	(15)	-
<b>Total charity funds</b>		<b>6,276</b>

Approved on behalf of the Trustees Management Committee

Chair

Vania Burnell

Date: 29th March 2022

The notes on pages 9 to 15 form part of these accounts.

## Statement of Cash Flows for the year ending 31 December 2020

## 20. Reconciliation of net movement in funds to net cash flow from operating activities

	Period Ended 31 December 2020 £
Net movement in funds	(3,709)
Add back depreciation	-
Deduct investment income	-
Deduct gains/add back losses on investments	-
Decrease/(increase) in stocks	-
Decrease/(increase) in debtors	(319)
Increase/(decrease) in creditors	360
<b>Net cash used in operating activities</b>	<b>(3,668)</b>
<b>Cash flows from investment activities:</b>	
Interest	-
Purchase of fixed assets	-
<b>Net cash provided by investing activities</b>	<b>-</b>
Increase/(decrease) in cash and cash equivalents during the year	(3,668)
Funds from pre-Charity Registration	9,985
Cash and cash equivalents brought forward	-
<b>Cash and cash equivalents carried forward</b>	<b>6,317</b>

## Notes to the accounts

### 1. Accounting policies

#### (a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### (b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 2 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

#### (c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

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. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### (d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

#### (e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

#### (f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

#### (g) Costs of raising funds

The costs of raising funds consists of events and activities and marketing.

#### (h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

**(i) Tangible fixed assets and depreciation**

All assets costing more than £500 are capitalised and valued at historical cost.

**(j) Realised gains and losses**

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

**(k) Pensions**

The charity currently does not administer contributions to a pension scheme on behalf of individuals.

**(l) 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.

**(m) Creditors and provisions**

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

**2. Related party transactions and trustees' expenses and remuneration**

Other than disclosed below, the trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind. Expenses paid to the trustees in the year totalled £nil.

Trustee Daniel Stears was paid £3,470 for volunteer expenses in this period.

**3. Donations and Legacies**

	Unrestricted	Restricted	Total Funds
	Period Ended 31 December 2020	Period Ended 31 December 2020	Period Ended 31 December 2020
	£	£	£
Donations	-	-	-
General grants:			
Salford NHS CCG	-	5,300	5,300
	-	5,300	5,300

**4. Income from charitable activities**

	Unrestricted	Restricted	Total Funds
	Period Ended 31 December 2020	Period Ended 31 December 2020	Period Ended 31 December 2020
	£	£	£
Trips and Other Income	-	-	-
	-	-	-

**5. Income from other trading activities**

	Unrestricted	Restricted	Total Funds
	Period Ended 31 December 2020 £	Period Ended 31 December 2020 £	Period Ended 31 December 2020 £
Fundraising events and activities	-	-	-
	-	-	-

**6. Expenditure**

	Mental Health Support £	Period Ended 31 December 2020 £
<b>Expenditure on raising funds:</b>		
Publicity	253	253
	253	253
<b>Expenditure on charitable activities:</b>		
Employment Costs	-	-
Events and Activities	118	118
Volunteer Expenses	7,133	7,133
Website	696	696
IT & Software Costs	60	60
Insurance	234	234
Governance and support costs	360	360
Post, Printing & Stationery	155	155
	8,756	8,756
	9,009	9,009
Restricted Funds		9,009
Unrestricted Funds		-
		9,009

**7. Analysis of expenditure on charitable activities**

See note 6.

**8. Allocation of governance and support costs**

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total	Basis of apportionment
Accountancy Fees	-	360	360	type of expense
	-	360	360	

**9. Analysis of staff costs**

	Period Ended 31 December 2020 £
Wages and Salaries	-
Redundancy	-
Social Security Costs	-
Pension Costs	-
	-
Charitable Activities	-
Support Costs	-
	-

The average number of employees during the year was nil.

The charity considers its key management personnel comprises the trustees and Senior Manager. The total employment benefits, including employer pension contributions of the key management personnel were £nil.

No employee has benefits in excess of £60,000.

**10. Independent Examiner Fees**

	Period Ended 31 December 2020 £
Independent examination fees	360
	360

**11. Analysis of debtors**

	2020 £
Debtors	-
Prepayments	319
	<u>319</u>

Debtors and prepayments related to unrestricted funds in 2020.

**12. Creditors: amounts falling due within one year**

	2020 £
Creditors	-
Short-term compensated absences (holiday pay)	-
Other creditors and accruals	360
Deferred income	-
Taxation and social security costs	-
	<u>360</u>

**13. Deferred income**

Deferred income comprises grants paid in advance

Amount deferred in year	-
Balance at 31st December 2020	<u>-</u>

**14. Creditors: amounts falling due after more than one year**

	2020 £
Provisions for liabilities	-
	<u>-</u>

## 15. Analysis of charitable funds

## Analysis of movements in unrestricted funds

	Funds from pre- Charity Registration	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2020
	£	£	£	£	£
General Fund	-	-	-	-	-
	-	-	-	-	-

## Name of unrestricted fund:

General Fund

## Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds

## Analysis of movements in restricted funds

	Funds from pre- Charity Registration	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2020
	£	£	£	£	£
Salford NHS CCG	-	5,300	(2,640)	-	2,660
Living Well Project	9,985	-	(6,369)	-	3,616
	9,985	5,300	(9,009)	-	6,276

## Purposes of restricted funds:

Salford NHS CCG

Living Well Project

to train peer mentors to support mental health with the community of Salford for the Living Well Project



**16. Analysis of net assets between funds**

	Unrestricted funds	Designated funds	Restricted funds	Total 2020
	£	£	£	£
Cash at bank and in hand	41	-	6,276	6,317
Other net current assets/(liabilities)	(41)	-	-	(41)
Creditors of more than one year	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>6,276</b>	<b>6,276</b>

**17. Financial Instruments**

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

## Traditional Income and Expenditure Account

	Period Ended 31 December 2020 £
<b>Income</b>	
Donations	-
Investment Income	-
Salford NHS CCG	5,300
Trips and Other Income	-
Fundraising events and activities	-
<b>Total Income</b>	<b>5,300</b>
<b>Expenditure</b>	
Publicity	253
Employment Costs	-
Events and Activities	118
Volunteer Expenses	7,133
Website	696
IT & Software Costs	60
Insurance	234
Governance and support costs	360
Post, Printing & Stationery	155
<b>Total Expenditure</b>	<b>9,009</b>
<b>Surplus/(deficit for year)</b>	<b>(3,709)</b>