

Charity registration number: 1194377

Eight Bells for Mental Health

Annual Report and Financial Statements

for the Year Ended 31 May 2022

Eight Bells for Mental Health

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Eight Bells for Mental Health

Reference and Administrative Details

Chair	G A Norman (appointed 18 October 2021)
Treasurer	H J Phillips (appointed 1 January 2018)
Trustees:	S M Masters (appointed 1 June 2017) R Scott (appointed 1 August 2022) S Gillespie (appointed 18 October 2021) M Houston (appointed 18 October 2021) V Murrice (appointed 1 May 2021) S Fordham (appointed 1 May 2021) J Turner (appointed 1 May 2021)
Charity Registration Number	1194377
Principal Office	Friends Meeting House 1 Highfield Avenue Newbury Berkshire RG14 5DS
Independent Examiner	UHY Ross Brooke Chartered Accountants 31a Charnham Street Hungerford Berkshire RG17 0EJ

Eight Bells for Mental Health

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 May 2022.

Objectives and activities

Objects and aims

To support the needs of people with mental health issues resident in West Berkshire by:

- Providing services that enhance mental wellbeing and self-reliance,
- Assisting in the implementation of a recovery focussed mental health service in Newbury and the surrounding area,
- Encouraging members to take control of their mental health to ensure they sustain a healthy lifestyle for themselves and their families,
- To hold the charity's funds and any income it generates or receives and to apply such funds for charitable purposes for the benefits of its members.

Fundraising disclosures

We hold no investments other than funds within our bank account.

We hold a primary bank account for all of our charitable activities. We do not seek contributions from volunteers. However, contributions that are received from volunteers are dealt with as normal charitable donations.

We encourage donations via JustGiving, BT MyDonate and The Good Exchange – operated by Greenham Trust where donations can be eligible for match-funding depending on the project.

With no formal funding, we are entirely dependent on our own fundraising activities to cover the charities costs.

Over the past few years, we have seen the costs rise significantly, and as such we have a dedicated team who look after all our fundraising initiatives.

As part of our funding raising initiatives, we do seek grants from external bodies to help support the running of the charity.

£42,000 per annum is currently received from West Berkshire Council to assist the charity with providing community based support.

Eight Bells for Mental Health

Trustees' Report (continued)

Public benefit

The charity operates a Drop-in centre for members thrice weekly on Mondays, Thursdays and Friday afternoon at the registered address at 1 Highfield Avenue, Newbury, Berkshire.

The charity has a Charity Manager, Administrator, two part-time Coordinator/Advocates and other volunteers who all help to run the Drop-in centre and to supervise the operational activities.

The drop-in centre is member-led and provides a safe and friendly environment where members meet and participate in activities such as art and craft sessions, meditation, yoga, use of IT, food hygiene training and support.

Members prepare and cook lunch for themselves and those who attend.

In respect of all these activities, the trustees have had the regard to the guidance issued by the Charity Commission on public benefit.

The Coordinator/Advocates are available for one-to-one meetings with members to provide advocacy and they are also available to accompany members on GP or specialist appointments and also referrals for more specialist support.

Members are encouraged to plan and arrange recreational day trips away from the Drop-in centre. Each trip is accompanied by the Coordinator/Advocates and subject to a risk assessment.

Although Covid-19 continues at times to impact on our ability to run the drop-in centre, we have continued to support our members where we possibly can through one-to-one engagement or group virtual sessions.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Grant making policies

We do not make grants to either individuals or bodies and therefore we do not encourage or seek applications for grants.

Use of volunteers

We have a number of volunteers who provide peer support, as well as assistance with the various projects and activities available at the Drop-in centre.

These volunteers also provide assistance to the members during away day activities.

Eight Bells for Mental Health

Trustees' Report (continued)

Achievements and performance

Eight Bells has circa 130 members. With our increased attendance we continue to operate 3 days per week.

We continue to support an increased number of referrals from Thornford Park, West Berkshire Homelss, GP Surgeries and the Community Health Team. We have seen a significant interest in our services and support due to the financial pressures on other services in the West Berkshire area.

We offer advocacy to support our members with issues such as debt, housing, employment, volunteering, work, bereavement and health, and have had to make several referrals to the Crisis team, Community Health team, Berkshire Trauma Service and Talking Therapies.

Members operate street collections, sponsored walks and runs, coffee mornings, cake sales, jumble sales and market stalls, all to raise funds for the charity.

We partner with a number of other local charities such as Citizens Advice, West Berkshire Homeless, Loose Ends, Two Saints Hostel.

The members host open days as a way of thanking our funders and supporters.

We are constantly looking at new activities to offer our members with the likes of gardening and sensory dog sessions being a great success.

Financial review

In the past financial year the Charity has seen a considerable increase in membership and referrals. In order to meet the demand the Charity has significantly strengthened its fund raising.

Our previous annual to 31 May 2021 clearly showed that COVID19 has had a serious impact on our finances, primarily in our ability to fundraise. The net result was we had to dip in to our reserves in order to continue to provide the much needed support to our members. Following the re-statement of the 31 May 2021 results as described in note 11, the reported deficit has reduced from £12,453 to £2,352.

In the present year, after stripping out £14,000 of income received from West Berkshire Council which relates to services to be provided post 31 May 2022, the charity has a deficit for the year of £15,146.

We continue to actively seek additional funding opportunities to support the ever increasing demand on the charity.

Policy on reserves

We have ensured we comply with the Charity Commission's policy of maintaining a minimum of 3 months general reserves. £28,797 of reserves are held at 31 May 2022.

Eight Bells for Mental Health

Trustees' Report (continued)

Principal funding sources

We continue bidding to major national grant-making bodies, local businesses and via the Good Exchange. The Good Exchange is a vehicle for funders to identify grant applications that meet specific criteria which they may then fund or partially fund. Any grants made in this way through the Good Exchange can be match-funded and benefit from gift aid. Periodic financial reports are submitted to the Good Exchange to evidence how such grants are used by the Charity. We currently have a 3yr core-funding project with the Good Exchange.

Other sources of funds are:

Members lunch time catering at the centre regular coffee mornings, cake sales, jumble sales and market stalls all generate further income and are managed by the members themselves.

Unsolicited donations from individuals, businesses and other sources like bequests also contribute greatly to the funds.

Investment policy and objectives

The charity has no investments.

Structure, governance and management

Nature of governing document

Governing document and constitution approved and adopted in 2021 by trustees of the Charitable Incorporated Organisation.

Induction and training of trustees

All those who support the members at the centre possess enhanced DBS clearance for working with vulnerable adults.

Membership of Eight Bells is free and is available to anyone of 18 or over, who is resident in West Berkshire, and is subject to them completing and signing-up to membership. Membership is not open to those younger than 18 years, although children may accompany adult members providing they are supervised at all times.

The charity employs the services of two part-time coordinator/advocates, who are at the centre on each of the three days it is open. The coordinators possess enhanced DBS clearance for working with vulnerable adults. Volunteers who assist the charity at the centre are vetted by the coordinator and management board and Trustees.

Eight Bells adopts an equal opportunities policy for membership and where a member referral is from a registered care provider it reserves the right to request a personal risk assessment before the member attends the centre, and in some circumstances may require the prospective member to be accompanied by their carer.

Organisational structure

The charity is a CIO.

We have a Board of Trustees comprising of the Chair, the Secretary, the Treasurer and at least three (but no more than 7) member Trustees.

The members elect their own management team at the AGM and each position is re-elected each year.

The constitution provides for between 4 and 6 Trustees and must include members of the Charity.

Re-appointment of Trustees is at the discretion of and approval of the members at the annual AGM.

Eight Bells for Mental Health

Trustees' Report (continued)

The annual report was approved by the trustees of the charity on and signed on its behalf by:

.....
H J Phillips
Treasurer

Eight Bells for Mental Health

Statement of Trustees' Responsibilities

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in 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 enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the trustees of the charity on and signed on its behalf by:

.....
H J Phillips
Treasurer

Eight Bells for Mental Health

Independent Examiner's Report to the trustees of Eight Bells for Mental Health

I report to the trustees on my examination of the accounts of Eight Bells for Mental Health for the year ended 31 May 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

.....
Kerry Hawkins FCCA
UHY Ross Brooke
Chartered Accountants

31a Charnham Street
Hungerford
Berkshire
RG17 0EJ

Date:.....

Eight Bells for Mental Health

Statement of Financial Activities for the Year Ended 31 May 2022

	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Donations and legacies		72,680	72,680
Total income	2	72,680	72,680
Expenditure on:			
Charitable activities	4	(58,423)	(58,423)
Other expenditure	3	(29,403)	(29,403)
Total expenditure		(87,826)	(87,826)
Net expenditure		(15,146)	(15,146)
Net movement in funds		(15,146)	(15,146)
Reconciliation of funds			
Total funds brought forward		43,943	43,943
Total funds carried forward	15	28,797	28,797
	Note	Unrestricted funds Restated £	Total 2021 Restated £
Income and Endowments from:			
Donations and legacies		74,362	74,362
Total income	2	74,362	74,362
Expenditure on:			
Charitable activities	4	(53,207)	(53,207)
Other expenditure	3	(23,507)	(23,507)
Total expenditure		(76,714)	(76,714)
Net expenditure		(2,352)	(2,352)
Net movement in funds		(2,352)	(2,352)
Reconciliation of funds			
Total funds brought forward		46,295	46,295
Total funds carried forward	15	43,943	43,943

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 15.

The notes on pages 11 to 17 form an integral part of these financial statements.

Eight Bells for Mental Health
(Registration number: 1194377)
Balance Sheet as at 31 May 2022

	Note	2022 £	Restated 2021 £
Fixed assets			
Tangible assets	10	484	-
Current assets			
Debtors	12	-	7,000
Cash at bank and in hand	13	46,079	36,943
		46,079	43,943
Creditors: Amounts falling due within one year	14	(17,766)	-
Net current assets		28,313	43,943
Net assets		28,797	43,943
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		28,797	43,943
Total funds	15	28,797	43,943

The financial statements on pages 9 to 17 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
H J Phillips
Governor

Eight Bells for Mental Health

Notes to the Financial Statements for the Year Ended 31 May 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Eight Bells for Mental Health meets the definition of a public benefit entity under FRS 102. 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 note(s) to these accounts.

Going concern

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

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Donated services and facilities

Where services or facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at its fair value unless its fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

Eight Bells for Mental Health

Notes to the Financial Statements for the Year Ended 31 May 2022 (continued)

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Tangible fixed assets

Individual fixed assets costing £200.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer equipment	3 years straight line

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

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

Eight Bells for Mental Health

Notes to the Financial Statements for the Year Ended 31 May 2022 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Donations and legacies;			
Donations from individuals	2,780	2,780	5,019
Grants, including capital grants;			
Grants from other charities	27,330	27,330	41,343
Regular giving and capital donations	42,000	42,000	28,000
Donated services and facilities	570	570	-
	<u>72,680</u>	<u>72,680</u>	<u>74,362</u>

3 Analysis of resources expended

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Independent examiner fees	2,160	2,160	-
GCT admin charges	1,229	1,229	3,870
IT software support	1,312	1,312	2,713
Art/Yoga/CBT courses	4,077	4,077	2,071
DBS Checks	46	46	161
Member events	760	760	650
Insurance	959	959	-
Telephone	3,269	3,269	105
Computer software and maintenance	1,248	1,248	1,068
Printing, postage and stationery	376	376	22
Consultancy	-	-	2,550
Sundry expenses	618	618	937
Gifts	364	364	-
Travel and subsistence	1,332	1,332	5
Advertising	4,380	4,380	2,427
Bank charges	274	274	340
Depreciation off office equipment	161	161	-
Payroll costs	517	517	1,597
Volunteer training	512	512	1,300
Rent and meeting room hire	5,389	5,389	1,530
Volunteer expenses	-	-	2,161
Accountancy	420	420	-
	<u>29,403</u>	<u>29,403</u>	<u>23,507</u>

Eight Bells for Mental Health

Notes to the Financial Statements for the Year Ended 31 May 2022 (continued)

4 Charitable activities

Charitable activities

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Wages and salaries	55,915	55,915	51,943
Staff NIC (Employers)	1,123	1,123	-
Staff pensions	1,385	1,385	1,264
	<u>58,423</u>	<u>58,423</u>	<u>53,207</u>

5 Charity merger

On 7th May 2021 the Trustees established a charitable incorporated organisation (CIO); Eight Bells For Mental Health (registered charity 1194377) to take forward the previous charity's work.

The CIO was registered on 7th May 2021, and on 1st June 2021 the assets and unrestricted funds of the previous charity, also called Eight Bells For Mental Health company number 07556270/charity number 1144706, totalling £43,943 were transferred to the CIO. This included a bank balance of £36,943 and deferred income of £7,000.

This reconstruction has been treated as a merger in accordance with paragraph 27 of the Charities SORP (FRS102), as if the charity Eight Bells For Mental Health had always been in existence.

The results to 31 May 2021 were previously reported by the former charity (number 1144706). The figures are included as comparatives in these accounts. The results to 31 May 2022 are solely those of the new CIO.

6 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

S M Masters

£1,510 (2021: £Nil) of expenses were reimbursed to S M Masters during the year.

V Murrice

£Nil (2021: £620) of expenses were reimbursed to V Murrice during the year.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

Eight Bells for Mental Health

Notes to the Financial Statements for the Year Ended 31 May 2022 (continued)

7 Staff costs

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022	2021
	No	No
Number of staff	<u>3</u>	<u>2</u>

No employee received emoluments of more than £60,000 during the year

8 Independent examiner's remuneration

	2022
	£
Examination of the financial statements	<u>2,160</u>

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Tangible fixed assets

	Furniture and equipment	Total
	£	£
Cost		
Additions	<u>645</u>	<u>645</u>
At 31 May 2022	<u>645</u>	<u>645</u>
Depreciation		
Charge for the year	<u>161</u>	<u>161</u>
At 31 May 2022	<u>161</u>	<u>161</u>
Net book value		
At 31 May 2022	<u>484</u>	<u>484</u>

Eight Bells for Mental Health

Notes to the Financial Statements for the Year Ended 31 May 2022 (continued)

11 Prior year adjustments

The 2021-year end accounts were originally produced on a receipts and payments basis. The 2022-year end accounts have been produced on an accrual's basis.

Therefore the 2021 comparatives need to be restated for any material adjustments to convert them to an accruals basis.

Accrued income of £7,000 has been included in the restated 2021 comparatives which has increased grant income by £7,000 in the year to 31 May 2021 and has resulted in a debtors balance of £7,000 at 31 May 2021.

In addition further adjustments of £3,100 were made to show £3,000 in the 2021 SOFA which had previously only been shown as a movement in funds and to amend the closing bank balance by £100.

The previous charity reported a deficit of £12,453 for the year ended 31 May 2021 and total funds of £36,842 as at 31 May 2021.

After taking into account the above adjustments, the comparatives for the year ended 31 May 2021 as reported by the CIO are a deficit of £2,352 and total funds of £43,943.

12 Debtors

	2022 £	2021 £
Accrued income	-	7,000

13 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	46,079	36,943

14 Creditors: amounts falling due within one year

	2022 £
Due to volunteers for expenses	348
Other taxation and social security	306
Pension contributions unpaid	100
Accruals	3,012
Deferred income	14,000
	<u>17,766</u>

The deferred income of £14,000 is for services to be provided in June, July, August and September 2022 under the agreement with West Berkshire Council.

Eight Bells for Mental Health

Notes to the Financial Statements for the Year Ended 31 May 2022 (continued)

15 Funds

	Balance at 1 June 2021 £	Incoming resources £	Resources expended £	Balance at 31 May 2022 £
<i>General</i>				
General	43,943	72,680	(87,826)	28,797
	Balance at 1 June 2020 £	Incoming resources £	Resources expended £	Balance at 31 May 2021 £
<i>General</i>				
General	46,295	74,362	(76,714)	43,943

16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 May 2022 £
Tangible fixed assets	484	484
Current assets	46,079	46,079
Current liabilities	(17,766)	(17,766)
Total net assets	28,797	28,797
	Unrestricted funds General £	Total funds at 31 May 2021 £
Current assets	43,943	43,943