

**Report of the Trustees and  
Unaudited Financial Statements for The Year Ended 31 March 2021**

**Connect Foundation for Mental Health**

**Connect Foundation for Mental Health**

**REGISTERED CHARITY NUMBER: 802695**  
**Contents of the Financial Statements**  
**for the Year Ended 31 March 2021**

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## **Connect Foundation for Mental Health**

### **Report of the Trustees for the Year Ended 31 March 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021.

The report has been prepared in accordance with the Charities Act 2011.

The accounts have been prepared in accordance with current accounting policies and comply with the charitable company's memorandum and articles of association, applicable laws and the requirements of the Statement of Recommended Practice on 'Accounting and Reporting by Charities' issued in July 2014 by the Charity Commission.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

802695

##### **Principal address**

Rear of 20 Church Street  
Isleworth  
Middlesex  
TW7 6BG

##### **Trustees**

Dr A Bowden  
D Morris  
M. Grossfeld  
S.Cooper

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

##### **Reserves policy and Risk management**

The trustees have given consideration to the major risks faced by the Charity and systems and procedures have been introduced to mitigate those risks. Most of the Charity's income has been derived from grants and donations in response to the fundraising efforts of the trustees and the uncertainty of this income is a major risk to the financial viability of the Charity. Therefore the trustees are aiming to build up the free reserves to a level that would provide at least short term security to cover periods when there is a shortfall in the receipt of grants and donations.

## **Connect Foundation for Mental Health**

### **PUBLIC BENEFIT**

The Trustees confirm that they have complied with the duty in Section Four of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission in determining the activities undertaken by the Charity. The following sections demonstrate our provision of public benefit.

### **OBJECTIVES AND ACTIVITIES**

#### **Objects**

The objects of the Charity are to benefit the public by providing relief and rehabilitation for persons resident in the United Kingdom suffering or recovering from any form of mental illness by provision of opportunities for such persons to engage in therapeutic activities. The Charity is also empowered to disseminate information by any means on any related matters. The activities undertaken by the Charity to further its charitable purposes for the public benefit in the year under review are referred to in the Review of activities below. The trustees review the aims and performance of the Charity on a regular basis and have due regard to the public benefit guidance published by the Charity Commission in order to comply with section 4 of the Charities Act 2006.

#### **Review of activities**

During the year the charity continued with its main objective of supporting the needs of people suffering from severe and enduring mental health problems. This included giving financial support to the Cathja Project, from funds raised by the charity shops.

The Shepperton shop employed a part time manager to take some of the work load off the volunteers who had been successfully running the shop for the past 20 years.

### **ORGANISATIONAL STRUCTURE**

The charity is managed by a Board of Trustees which meets bi-monthly.

### **ON BEHALF OF THE BOARD:**

.....  
Trustee

.....  
Date

## **Connect Foundation for Mental Health**

### **Independent Examiner's Report to the Trustees**

I report on the accounts for the year ended 31 March 2021 set out on pages six to fourteen.

#### **Respective responsibilities of the trustees and examiner**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

Having satisfied myself that the Charity is not subject to audit under Company Law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- to 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 the independent examiner's 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 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 in the statement below.

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

In connection with my examination, no matter has come to my attention:

Which gives me reasonable cause to believe that in, any material respect, the requirements:

- (1) to prepare accounts which accord with the accounting records, comply with the accounting requirements the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP FRS102) 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.



.....  
Jasmin Aktar

Date

Small Works  
Vauxhall Bridge Road  
Victoria  
London SW1V 1TA

# Connect Foundation for Mental Health

## Statement of Financial Activities for the Year Ended 31 March 2021

		31.3.21	31.3.20
	Unrestricted	Total	Total
	funds	funds	funds
Notes	£	£	£
<b>INCOMING RESOURCES</b>			
<b>Incoming resources from generated funds</b>			
Activities for generating funds	2	61,710	132,403
Government Grants /Other Activities		33,567	300
Investment Income		22	73
<b>Total incoming resources</b>		<b>95,299</b>	<b>132,768</b>
<b>Expenditure</b>			
<b>Charitable Activities</b>			
Mental Health Support		(38,287)	(39,146)
Governance costs		(1,750)	(1,972)
Other resources expended		(69,897)	(93,618)
<b>Total Expenditure</b>		<b>(109,934)</b>	<b>(134,736)</b>
<b>NET INCOMING/(OUTGOING) RESOURCES before transfers</b>		<b>(14,635)</b>	<b>(1,960)</b>
<b>Transfers</b>		<b>-</b>	<b>-</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>(14,635)</b>	<b>(1,960)</b>
Total funds at 1 April 2020		95,039	96,999
<b>BALANCES CARRIED FORWARD</b>		<b>80,404</b>	<b>95,039</b>
<b>Total funds at 31 March 2021</b>		<b>80,404</b>	<b>95,039</b>

The accompanying notes are an integral part of this Statement of Financial Activities. There were no recognised gains or losses other than that recorded above.

# Connect Foundation for Mental Health

## Balance Sheet At 31 March 2021

		31.03.21	31.03.20
		Total	Total
		funds	funds
	Notes	£	£
<b>FIXED ASSETS</b>			
Tangible assets	7	-	-
<b>CURRENT ASSETS</b>			
Debtors and prepayments	8	7,205	5,469
Cast at bank		<u>79,073</u>	<u>95,574</u>
		<b>86,278</b>	101,043
<b>CREDITORS</b>			
Amounts falling due within one year	9	(5,874)	(6,004)
<b>NET CURRENT ASSETS</b>		<u><b>80,404</b></u>	<u>95,039</u>
<b>TOTAL NET ASSETS</b>		<b>80,404</b>	95,039
<b>NET ASSETS</b>		<u><b>80,404</b></u>	<u>95,039</u>
<b>REPRESENTED BY:</b>			
Unrestricted funds	11	<b>80,404</b>	95,039
<b>TOTAL FUNDS</b>		<u><b>80,404</b></u>	<u>95,039</u>

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of Section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state affairs of the company as at 31 March 2021 and of its profit for the period in accordance with the requirements of section 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved and authorised for issue by the board and were signed on its behalf on

.....  
Trustee

**Connect Foundation for Mental Health**

**Statement of Cash Flow  
for the Year Ended 31 March 2021**

	<b>31.03.21</b>	31.03.20
	<b>Total</b>	Total
	<b>funds</b>	funds
	<b>£</b>	£
<b>NET CASH PROVIDED BY (USED BY)</b>		
<b>OPERATING ACTIVITIES</b>	<b>(16,501)</b>	<b>(2,178)</b>
Cash and cash equivalents at the Beginning of the reporting period	<u>95,574</u>	<u>97,752</u>
<b>Cash and cash equivalent at the</b> End of the reporting period	<b>79,073</b>	<b>95,574</b>
<b>Reconciliation of net cash flow income/(expenditure) to net from operating activities</b>		
<b>Net income for the reporting period</b> <b>(as per the statement of financial activities)</b>	<u><u>(14,635)</u></u>	<u><u>(1,960)</u></u>
Adjustment for		
Decrease/(increase) in debtors	<b>(1,736)</b>	(914)
(Decrease)/increase in creditors	<b>(130)</b>	696
<b>Net cash provided by operating activities</b>	<u><b>(16,501)</b></u>	<u><b>(2,178)</b></u>
<b>Analysis of cash and cash equivalents</b>		
Cash at bank and in hand	<b>79,073</b>	95,574
<b>Total cash and cash equivalents</b>	<u><b>79,073</b></u>	<u><b>95,574</b></u>



## **Connect Foundation for Mental Health**

### **Notes to the Financial Statements for the Year Ended 31 March 2021**

#### **1. ACCOUNTING POLICIES**

##### **1.1 Basis of preparation of financial statements**

The statements have been prepared in accordance with Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and the Charities Act 2011.

The charity is the parent undertaking of a small group and as such is not required to prepare group accounts. The financial statements therefore present information about the charity as an individual undertaking and not about its group.

##### **1.2 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period.

##### **1.3 Material prior years errors**

No material prior year errors have been identified in the reporting period.

##### **1.4 Income recognition**

Items of income are recognised and included in the Statement of Financial Activities (SoFA) when all the following criteria are met;

- the Charity has entitlement to the funds and resources;
- any performance conditions attached to the item of income has been met or fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably

There has been no offsetting of assets and liabilities, or income and expenditure, unless required or permitted by FRS 102 SORP or FRS 102.

Grants and donations are only included in the SoFA when the general income recognition criteria are met. In the case of performance related grants, income is only recognised to the extent that the charity has provided the specific goods or services in accordance with the performance related conditions.

##### **1.5 Charitable expenditure and liabilities**

Charitable expenditure includes all expenditure directly related to the objects of the charity. This includes support costs, which are the staffing and associated costs of supporting, monitoring and evaluating the work of the charity. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

###### **1.5.1 Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

###### **1.5.2 Governance and support costs**

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

## **Connect Foundation for Mental Health**

### **Notes to the Financial Statements - continued for the Year Ended 31 March 2021**

#### **1.5.3 Deferred income**

Deferred income has been included in the accounts in accordance with the period to which it relates to.

#### **1.5.4 Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts.

#### **1.5.5 Provisions for liabilities**

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

#### **1.5.6 Basic financial instruments**

The charity accounts for financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP, subsequent measurement is per paragraphs 11.7 to 11.9 FRS 102 SORP.

### **1.6 Assets**

#### **1.6.1 Investments**

Fixed assets investments are stated at cost less impairment.

#### **1.6.2 Debtors**

Debtors are measured on initial recognition at settlement amount. Subsequently, they are measured at the cash or other consideration expected to be received.

#### **1.6.3 Cash and cash equivalents**

Cash and cash equivalents are represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours,

#### **1.6.4 Tangible fixed assets**

Depreciation is provided at the following annual rates order to write off each asset over its estimated useful life.

Barge	– 10% on cost
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### **1.7 Funds**

Funds held by the charity are either:

- Unrestricted general funds – these funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
  - Restricted funds – these are funds that can be used for particular restricted purposes within the charity. Restrictions arise when specified by the donor or when funds are raised for a particular restricted purposes.
- Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost

# Connect Foundation for Mental Health

## Notes to the Financial Statements - continued for the Year Ended 31 March 2021

### 2. ACTIVITIES FOR GENERATING FUNDS

	31.3.21	31.3.20
	£	£
Shop income	<u>61,710</u>	<u>132,403</u>

### 3. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Rents received	-	-
Deposit account interest	<u>28</u>	<u>73</u>
	<u>73</u>	<u>73</u>

### 4. GRANTS PAYABLE

The total grants paid to institution during the year was as follows:

	31.3.21	31.3.20
	£	£
Mental Health Support		
Friends of Cathja	<u>30,000</u>	<u>30,000</u>

### 5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' expenses, remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

### 6. STAFF COSTS

	31.3.21	31.3.20
	£	£
Wages and salaries	17,480	16,249
Pension contribution	<u>384</u>	<u>347</u>
	<u>17,864</u>	<u>16,596</u>

**Connect Foundation for Mental Health**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**7. TANGIBLE FIXED ASSETS**

	<b>Barge</b>	<b>Computer equipment</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>COST</b>			
At 1 April 2020	<b>127,962</b>	<b>20,998</b>	<b>148,960</b>
<b>DEPRECIATION</b>			
At 1 April 2020	<b>127,962</b>	<b>20,998</b>	<b>148,960</b>
Charge for the year	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2021	<u><b>127,962</b></u>	<u><b>20,998</b></u>	<u><b>148,960</b></u>
<b>NET BOOK VALUE</b>			
At 31 March 2021	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
At 31 March 2020	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

**8. DEBTORS**

	<b>31.3.21</b>	31.3.20
	<b>£</b>	<b>£</b>
Other debtors	<u><b>7,205</b></u>	<u>5,469</u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.3.21</b>	31.3.20
	<b>£</b>	<b>£</b>
Trade creditors	<b>4,047</b>	3,981
Taxation and social security	<b>98</b>	125
Other creditors	<u><b>1,729</b></u>	<u>1,898</u>
	<u><b>5,874</b></u>	<u>6,004</u>

**10. SUPPORT COSTS**

	<b>31.3.21</b>	31.3.20
	<b>£</b>	<b>£</b>
Staff Costs	<b>1,322</b>	1,625
Governance Costs	<b>1,750</b>	1,927
Other Costs	<u><b>180</b></u>	<u>280</u>
	<u><b>3,252</b></u>	<u>3,877</u>

**Connect Foundation for Mental Health**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**11. MOVEMENTS IN FUNDS**

	<b>At 1.4.20</b>	<b>Movement in funds</b>	<b>At 31.3.21</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General funds	<b>95,039</b>	<b>(14,635)</b>	<b>80,404</b>
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>95,039</b>	<b>(14,635)</b>	<b>80,404</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Net movement in funds, included in the above are as follows:

	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Movement in funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General funds	<b>95,299</b>	<b>109,934</b>	<b>(14,635)</b>
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>95,299</b>	<b>109,634</b>	<b>(14,635)</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**Connect Foundation for Mental Health**

**Detailed statement of Financial Statements  
for the Year Ended 31 March 2021**

	<b>31.3.21</b>	31.3.20
	<b>£</b>	<b>£</b>
<b>INCOMING RESOURCES</b>		
<b>Activities for generating funds</b>		
Shop income	<b>61,710</b>	132,403
<b>Other Income</b>		
Grant Income	<b>33,567</b>	-
Deposit account interest	<u>22</u>	<u>73</u>
	<b>95,299</b>	132,476
<b>Other incoming resources</b>		
Sundry income		300
<b>Total incoming resources</b>	<b>95,299</b>	132,776
 <b>RESOURCES EXPENDED</b>		
 <b>Charitable activities</b>		
Wages and salaries	<b>17,480</b>	<b>16,249</b>
Pension contributions	<b>384</b>	<b>347</b>
Rent, rates and water	<b>14,220</b>	<b>28,606</b>
Insurance	<b>4,738</b>	<b>5,504</b>
Light and heat	<b>-</b>	<b>6,451</b>
Telephone	<b>2,549</b>	<b>2,803</b>
General Expenses	<b>9,118</b>	<b>12,201</b>
Volunteer expenses		<b>970</b>
 Grants to Institutions	<b>30,000</b>	30,000
 <b>Professional fees</b>		
Bookkeeping fees	<b>3,960</b>	<b>3,690</b>
Accountancy	<b>1,150</b>	<b>1,150</b>
Professional fees	<b>16,298</b>	<b>15,896</b>
 <b>Governance Cost</b>	<b>1,750</b>	<b>1,722</b>
 <b>Other resources expended</b>		
Repairs to Barge	<b>8,287</b>	<b>9,146</b>
 <b>TOTAL RESOURCES EXPENDED</b>	<b>109,934</b>	<b>134,736</b>
 <b>NET DEFICIT/SURPLS</b>	<b>(14,635)</b>	<b>(1,960)</b>

This page does not form part of the statutory financial statements