

# Mind in Salford

Report and financial statements  
For the year ended 31<sup>st</sup> March 2020

# Mind In Salford

For the year ended 31<sup>st</sup> March 2020

**Charity number** 1156625

**Registered office and operational address** The Angel Centre, 1 St Philips Place, Salford, M3 6FA

**Trustees** Trustees who served during the year and up to the date of this report were as follows:

Duncan Mann	Chair
Joanne Robinson	Vice Chair
Tony Geary	Vice Chair
Julie Jarman	Treasurer to 20 August 2019
Eleanor Walker	Appointed June 2020
Dan Stears	

No Trustees held title to property belonging to Mind in Salford during the reporting period or at the date of approval.

**Key Management Personnel** Markus Greenwood Chief Executive

**Bankers** Charities Aid Foundation Bank  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4TA

**Auditor** Slade & Cooper Limited  
Greenfish Resource Centre,  
46-50 Oldham St,  
Manchester,  
M4 1LE

Mind In Salford  
Trustees' annual report  
For the year ended 31<sup>st</sup> March 2020

The trustees present their report and the audited financial statements for the year ended 31<sup>st</sup> March 2020.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's trust deed and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

## **Our aims and objectives**

### Purposes and aims

Mind in Salford is an independent charity affiliated to Mind, the National Association for Mental Health, and we work to Mind's mission that 'we won't give up until everyone experiencing a mental health problem gets support & respect.' Our charity is established as a Charitable Incorporated Organisation (CIO) and as such reports to and is monitored by the Charity Commission.

The activities of our charity are governed by the governing document which sets out our purpose and objects which are:

- To promote the mental health of the people of Salford;
- To provide Advocacy Services for people aged 18-65 in contact with Mental Health Services in Salford;
- To advocate for mental health in Salford;
- To establish project activity in services to promote mental wellbeing.
- To consider other options of service provision around mental health issues in the future;
- No grants given by Mind in Salford.

### Ensuring our work delivers our aims

We review our aims and objectives and activities each year by looking at what we have achieved and the outcomes of our work in the previous 12 months. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees to ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

### The Focus of Our Work

In this financial year Mind in Salford has continued to deliver innovative services and expanded its provision both in terms of scope of services and in terms of area covered. We confirm that we have complied with the duty in Section 4 of the Charities Act 2006 to have regard to public benefit guidance published by the Commission.

As well as the delivery of new services and new areas our work continues to focus on the provision of Advocacy across Salford, Bolton and at Edenfield low and medium secure units. We have also continued to deliver Advice services across Salford. We have also continued to deliver our community mindfulness programme, mindfulness Practitioner Training Programme (PTP), our training offers and our Rainbow Mind services for LGBTQIA+ people.

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## **Achievements and Performance**

Towards the end of this financial year the Covid 19 Pandemic hit the UK and our staff had to transition to working remotely and the majority of our services moving online or being delivered over the telephone. We still delivered some face to face services to our older clients and those with a learning disability - clients who are digitally excluded or struggle with communication in forms other than in person. We also continued to attend Best Interest meetings in hospitals and care homes for advocacy clients who lack capacity and immediate decisions needed to be made about their care. The support and safety of our staff and volunteers was paramount throughout the March 2020 lockdown, and we provided extra supervision, newsletters, WhatsApp groups and online self-care support sessions for our teams. All of the staff and volunteers showed great camaraderie and remained very client focused throughout this difficult period.

We were successful in tendering for the peer support element of the Living Well Pilot programme (a national significant work stream with Salford CCG, Greater Manchester Mental Health Trust and The Innovation Unit). As part of this project we are scoping and developing peer support across the 5 neighbourhoods in Salford and supporting Salford Mental Health User Forum to strengthen their infrastructure with a view to tendering for contracts within Living Well in the future.

We have continued to grow our training arm and invested in our digital training offer to adapt to the Covid 19 Pandemic with an online Central Training Hub. We hope to develop this further over the coming year.

We received funding from Mind (NAMH) in this financial year to set up a one to one counselling service for LGBTQIA+ people in Salford & Greater Manchester as part of our Rainbow Mind offer. For this we have developed a new model of therapy that is focused on the needs of the LGBTQIA+ populations and we have received a high number of referrals to our trained therapists, particularly from the transgender community.

We continued to focus on mental health campaigns during this year, being a partner with Mind NAMH in 'Red January' – a national campaign to encourage people to improve their mental health through exercise and sporting activities. We had very good take up for the initiative in Salford.

We continued to deliver the Salford Advocacy Hub, Bolton Advocacy Hub, and forensic advocacy at our Edenfield site in Prestwich. The three services are highly rated by the commissioners and achieved all of their targets and KPI's.

Our Welfare Right and Debt service for people with mental health issues continued to receive a high number of referrals in this year. The services under this umbrella achieved all of their targets and worked to capacity throughout the year.

### Who Used and Benefited From Our Services?

Our current funding covers us to work with clients in Salford, Bolton, the Edenfield Centre in Prestwich and across Greater Manchester for the Rainbow Mind work.

In total 5,550 different people accessed one or more of Mind in Salford's services in 2019-20 (up from 4,697 in 2018-19).

Some people accessed more than one of our services, and the total number of clients for each service area breaks down as follows:

2603 people were supported by Salford Advocacy Hub

808 were supported with advocacy at the Edenfield Low & Medium Secure Unit

1031 people were supported by our Welfare Rights & Debt Service

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1007 people accessed our Bolton Advocacy Hub  
50 people accessed our Mindfulness courses  
51 people accessed our Rainbow Mind services  
1104 people accessed training with us in this year (across corporate and public access provision)

Our client group is comprised of those with mental health issues; learning disabilities; autism; older people; people with physical and/or sensory disabilities and those who identify as LGBTQIA+.

#### Our Volunteers

Volunteers have played a vital role in our organisation this year. From volunteering in individual projects such as advocacy, welfare rights, and Rainbow Mind, to organisations volunteering for group activities and community fundraising.

#### Our Trustees

Our trustees are volunteers too, giving their time freely and guiding the governance and continued success of the organisation.

#### Staff

Our staff team reached 42 in number this year. We have created some new roles and retained the majority of current staff.

#### Fundraising

Mind in Salford employed a Fundraising Officer from December 2019 – March 2020 in order to solicit donations from individuals and groups on behalf of the organisation. Through this work, Mind in Salford received donations from members of the public and organisations, as well as legacies and sponsorships. The approach taken by the Fundraising Officer included direct communication, such as campaigns and newsletters, sponsored activities, charity of the year collections, small scale events, etc. [The Fundraising Officer was reallocated to a COVID-response program, the Beyond Helpline service, in March 2020.]

Mind in Salford is registered with the voluntary regulation scheme at the Fundraising Regulator. Registration to this scheme entails commitment to good fundraising practice by complying with the Code of Fundraising Practice and the Fundraising Promise. Mind in Salford has also registered contact details with the Fundraising Regulator in the instance that a contact would like to submit a complaint about fundraising.

To-date, Mind in Salford has complied with the Fundraising Regulator scheme and has not received any complaints.

Detailed records of fundraising activities (including date, contact, amounts, and monitoring details) are collated by the Fundraising Officer and reviewed by the Business Development and Operations Manager on a monthly basis. Monthly fundraising totals are tracked in the Management Accounts as Fundraising Earned Income.

Aside from Mind in Salford's voluntary enrolment with the Fundraising Regulators, Mind in Salford has demonstrated its commitment to the protection of vulnerable people and other members of the public that might make donations or engage in fundraising activities by:

1. Complying with General Data Protection Regulation, including the organisation's responsibilities around lawful processing of fundraising data, data protection (including confidentiality) by design & default, and lawful fundraising communications (e.g., "opt-in" consent to contacting). Mind in Salford's Data Protection policy is reviewed annually and approved by the Board of Trustees.

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2. Ensuring that all staff and volunteers are DBS-checked at the level appropriate to their roles, including, where appropriate, ensuring enhanced DBS checks for staff or volunteers working with vulnerable adults. This procedure is embedded within Mind in Salford's Recruitment & Selection Policy for staff & volunteers and is in alignment with Mind in Salford's Safeguarding Vulnerable Adults Policy.
3. Maintaining frequent and timely reviews of fundraising income and activities in order to ensure fundraising activities remain lawful, reasonable (e.g., not exerting undue pressure on individuals and organisations), and accurate. These procedures are consistent with Mind in Salford's Financial Policy & Fraud Prevention Procedure.

## Financial Review

The charities total income was £1,211,177 in the twelve month period. This was predominantly achieved through the delivery of service contracts (£837,474) with the remaining income received from grants (£244,838), trading activities (£100,353), donations (£28,028) and bank interest (£484). The charity aims to continue to diversify its income streams.

### Principal Funding Sources

Our service contracts are delivered for:

Salford City Council, Salford CCG, Bolton CCG, Greater Manchester Mental Health Trust, Salford Citizens Advice Bureau and National Citizens Advice.

Our Grants are from:

Mind (National Association for Mental Health), BUPA, English Football League, Zochonis Charitable Trust.

### Investment Policy

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are spent in the short term. Any surplus made by the charity is being considered by the management committee in terms of opportunities for investment as a frequent agenda item.

### Reserves Policy

The Management Committee has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be a minimum of three months of expenditure. The reserves are needed to meet the working capital requirements of the charity and the Management Committee are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. The charities present levels of reserves is £533,108 (unrestricted funds less fixed assets). This represents just under 6 months costs.

The trustees are planning a more detailed review of the Reserves Policy in 2021, reasons for conducting this review include:

1. There have been significant changes in how the charity operates
2. The trustees are of the opinion that, all other things being equal, the reserves are at the upper end of what they would consider reasonable, and are keen to explore useful ways of investing the reserves to improve the effectiveness, public benefit and maintaining sustainability of the charity

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## **Plans for the Future**

As well as consolidating our current services that are commissioned by statutory agencies such as Advocacy and Welfare Rights & Debt advice; in the next financial year we will be further developing Peer Support as part of the Living Well Pilot project – recruiting peer volunteers, and paid staff to work in the service and support the rollout to the 5 Salford neighbourhoods. We will also continue to support Salford Mental Health Forum to develop their infrastructure as part of the Living Well collaborative.

Through Rainbow Mind we plan to further develop our LGBT one to one therapy service, working closely with partners at Mind in the City, Hackney & Waltham Forest.

We plan to expand the provision of our Radical Self-Care programme to LGBTQIA+ BAME communities and recruit BAME practitioners from these communities to deliver the programme.

We plan to further develop our training arm and expand our digital provision.

## **Structure, governance and management**

The organisation is a Charitable Incorporated Organisation, registered as a charity on 10th April 2014 in England and Wales.

Mind in Salford has a Trustee Committee of not less than five Members who meet as a full committee on a monthly basis and are responsible for the strategic direction and policy of the charity. A scheme of delegation is in place and day to day responsibility for the provision of services rests with the Chief Executive Officer (CEO).

The charity was constituted as a Charitable Incorporated Organisation on 19 March 2014. The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. There have been no expenses reclaimed by the Trustees from the charity during the accounting period.

Where new trustees are appointed they are given a formal induction to the work of the charity and provided with the information they need to fulfil their roles, which includes information about the role of trustees and charity law. New trustee roles are promoted through local and national volunteering websites and through local stakeholder networks. Applicants are sent a trustees pack and asked to fill in a trustee application form. Applicants are shortlisted by a minimum of two trustees and all shortlisted trustee applicants will be invited to have a phone conversation with the charities chair followed by an interview with at least two current trustees. New Trustees are appointed when they have the necessary skills and capacity to contribute to the charities management and development.

The remuneration of the personnel comprising the Senior Management Team (including the CEO), is set through our pay scale review document, researched and written 2 years ago by our external Human Resources consultants – 'Solutions for HR.' The Pay scale review sets out the salary bands for senior management dependent on responsibility and experience. Each role and corresponding salary bands were bench marked against similar roles across the Third Sector locally and nationally to give us lower and upper brackets.

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Trustees' annual report  
For the year ended 31<sup>st</sup> March 2020

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

## Statement of responsibilities of the trustees

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs 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;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Risk management

The Trustee Committee has conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. The trustees have agreed to adhere to the Mind in Salford Risk Policy, a formal statement which confirms that the Mind in Salford Board of Trustees is committed to maintaining a strong risk management framework. Our aim is to ensure that Mind in Salford makes every effort to manage risk appropriately by maximising potential opportunities whilst minimising the adverse effects of risks. This Policy is used to support the Mind in Salford internal control system so that we can respond to operational, strategic and financial risks regardless of whether they are internally or externally driven. This policy is therefore be used to inform strategic decision making and ensure that Mind in Salford's risk appetite is considered when the Board and senior management team make decisions regarding the operational management and growth of Mind in Salford.

The trustees' annual report has been approved by the trustees on 17<sup>th</sup> February 2021 and signed on their behalf by



Duncan Mann

Chair



Independent auditor's report  
to the trustees of  
Mind In Salford

**Opinion**

We have audited the financial statements of Mind in Salford (the 'charity') for the year ended 31 March 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2020, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

Independent auditor's report  
to the trustees of  
Mind In Salford

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Independent auditor's report  
to the trustees of  
Mind In Salford

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 6, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

Independent auditor's report  
to the trustees of  
Mind In Salford

*Slade & Cooper Ltd*

Slade & Cooper Limited  
Statutory Auditors  
Green Fish Resource Centre  
46-50 Oldham Street  
Manchester  
M4 1LE

03 / 30 / 2021

Date: .....

Slade & Cooper Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Mind in Salford  
Statement of Financial Activities  
for the period ended 31 March 2020

	Note	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
<b>Income from:</b>					
Donations and legacies	3	28,028	-	28,028	36,745
Charitable activities:	4	837,474	244,838	1,082,312	1,003,257
Other trading activities	5	100,353	-	100,353	44,197
Investments	6	484	-	484	315
<b>Total income</b>		<b>966,339</b>	<b>244,838</b>	<b>1,211,177</b>	<b>1,084,514</b>
<b>Expenditure on:</b>					
Raising funds	7	74,210	-	74,210	93,722
Charitable activities:	8	822,707	213,781	1,036,488	880,239
<b>Total expenditure</b>		<b>896,917</b>	<b>213,781</b>	<b>1,110,698</b>	<b>973,961</b>
<b>Net income/(expenditure) for the period</b>	10	<b>69,422</b>	<b>31,057</b>	<b>100,479</b>	<b>110,553</b>
Transfer between funds		-	-	-	-
<b>Net movement in funds for the period</b>		<b>69,422</b>	<b>31,057</b>	<b>100,479</b>	<b>110,553</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		466,267	4,396	470,663	360,110
<b>Total funds carried forward</b>		<b>535,689</b>	<b>35,453</b>	<b>571,142</b>	<b>470,663</b>

The statement of financial activities includes all gains and losses recognised in the period.  
All income and expenditure derive from continuing activities.

Mind in Salford  
Balance Sheet  
as at 31 March 2020

	Note	£	2020	£	£	2019	£
<b>Fixed assets</b>							
Tangible assets	15			2,581			6,177
				<hr/>			<hr/>
<b>Total fixed assets</b>				<b>2,581</b>			<b>6,177</b>
<b>Current assets</b>							
Debtors	16	32,066			63,557		
Cash at bank and in hand		599,326			556,996		
		<hr/>			<hr/>		
<b>Total current assets</b>		<b>631,392</b>			<b>620,553</b>		
<b>Liabilities</b>							
Creditors: amounts falling due in less than one year	17	(62,831)			(156,067)		
		<hr/>			<hr/>		
<b>Net current assets</b>				<b>568,561</b>			<b>464,486</b>
				<hr/>			<hr/>
<b>Total assets less current liabilities</b>				571,142			470,663
				<hr/>			<hr/>
<b>Net assets</b>				<b>571,142</b>			<b>470,663</b>
				<hr/> <hr/>			<hr/> <hr/>
<b>Funds of the charity:</b>							
Restricted income funds	18			35,453			4,396
Unrestricted income funds	19			535,689			466,267
				<hr/>			<hr/>
<b>Total charity funds</b>				<b>571,142</b>			<b>470,663</b>
				<hr/> <hr/>			<hr/> <hr/>

The notes on pages 15 to 26 form part of these accounts.

Approved by the trustees on 17 February 2021 and signed on their behalf by:

Duncan Mann (Chair)



Mind in Salford  
Statement of Cash Flows  
for the period ending 31 March 2020

	Note	2020 £	2019 £
<b>Cash provided by/(used in) operating activities</b>	21	<b>42,373</b>	<b>71,311</b>
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		484	315
Purchase of tangible fixed assets		(527)	(6,431)
<b>Cash provided by/(used in) investing activities</b>		<b>(43)</b>	<b>(6,116)</b>
Increase/(decrease) in cash and cash equivalents in the year		42,330	65,195
Cash and cash equivalents at the beginning of the year		556,996	491,801
<b>Cash and cash equivalents at the end of the year</b>		<b>599,326</b>	<b>556,996</b>

Notes to the accounts for the period ended 31 March 2020

**1 Accounting policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**a Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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 (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Mind in Salford meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

**b Preparation of the accounts on a going concern basis**

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

No key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.



Notes to the accounts for the period ended 31 March 2020 (continued)

**c Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

**d Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**e Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

## Notes to the accounts for the period ended 31 March 2020 (continued)

### **f Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

### **g Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of commercial trading including Mindfulness, Training Service, Student Placement and their associated support costs.
- Expenditure on charitable activities includes the costs of Advocacy, IMHA Advocacy and Welfare Rights and Debt Advice undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

### **h Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 9.

### **i Operating leases**

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

### **j Tangible fixed assets**

Individual or group of similar fixed assets costing £2,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Asset Category	Annual rate
Computer equipments	33%
Office fixtures and equipment	20%

## Notes to the accounts for the period ended 31 March 2020 (continued)

**k 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.

**l Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**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.

**n Financial Instruments**

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

**2 Legal status of the charity**

The charity is a charitable incorporated organisation registered in England and Wales and has no share capital.

**3 Income from donations and legacies**

	Unrestricted £	Restricted £	2020 £	Unrestricted £	Restricted £	2019 £
Community Fundraising	18,380	-	18,380	5,339	-	5,339
Corporate Donations	6,813	-	6,813	17,506	-	17,506
Donations	2,835	-	2,835	12,206	-	12,206
Legacies	-	-	-	1,694	-	1,694
<b>Total</b>	<b>28,028</b>	<b>-</b>	<b>28,028</b>	<b>36,745</b>	<b>-</b>	<b>36,745</b>

## Notes to the accounts for the period ended 31 March 2020 (continued)

**4 Income from charitable activities**

	Unrestricted £	Restricted £	2020 £	Unrestricted £	Restricted £	2019 £
Salford Advocacy (Salford City Council)	381,000	-	381,000	381,000	-	381,000
NHS England Secure (NHS Salford CCG)	199,367	-	199,367	199,928	-	199,928
MacColl Ward Advocacy	13,450	-	13,450	13,450	-	13,450
Bolton Advocacy	172,257	-	172,257	71,774	-	71,774
<b>Subtotal for Advocacy</b>	<b>766,074</b>	<b>-</b>	<b>766,074</b>	<b>666,152</b>	<b>-</b>	<b>666,152</b>
MAS (Citizen's Advice)	-	91,022	91,022	-	104,020	104,020
United Utilities	-	20,250	20,250	-	29,832	29,832
Salford Advice Service (NHS Salford CCG)	45,000	-	45,000	45,000	-	45,000
Young Person	26,400	-	26,400	26,400	-	26,400
<b>Subtotal for Welfare Rights and Debt Advice</b>	<b>71,400</b>	<b>111,272</b>	<b>182,672</b>	<b>71,400</b>	<b>133,852</b>	<b>205,252</b>
Blue Light	-	-	-	-	108,141	108,141
Tackling Loneliness	-	2,222	2,222	-	12,602	12,602
Reboot	-	8,963	8,963	-	11,110	11,110
Mind in the City	-	29,830	29,830	-	-	-
LGBT Zochonis	-	10,000	10,000	-	-	-
Livingwell Peer Support	-	50,000	50,000	-	-	-
NAMH	-	32,551	32,551	-	-	-
<b>Subtotal for Other Income</b>	<b>-</b>	<b>133,566</b>	<b>133,566</b>	<b>-</b>	<b>131,853</b>	<b>131,853</b>
<b>Total</b>	<b>837,474</b>	<b>244,838</b>	<b>1,082,312</b>	<b>737,552</b>	<b>265,705</b>	<b>1,003,257</b>

**5 Income from other trading activities**

	2020 £	2019 £
Mindfulness	9,179	23,974
Universal Credit	21,235	-
Training	61,892	17,186
Grant	375	-
Student Placements	1,260	1,260
Miscellaneous	6,412	1,777
	<b>100,353</b>	<b>44,197</b>

All income from other trading activities is unrestricted.

## Notes to the accounts for the period ended 31 March 2020 (continued)

**6 Investment income**

	Unrestricted £	Restricted £	2020 £	Unrestricted £	Restricted £	2019 £
Income from bank deposits	484	-	484	315	-	315
	484	-	484	315	-	315

**7 Cost of raising funds**

	2020 £	2019 £
Salary	30,335	60,953
Other Personnel Costs	30,922	13,730
Premises	-	1,520
Administration	1,176	2,000
External Training Provider	-	5,967
Other	2,928	3,712
Support costs	8,610	5,840
Governance	239	-
	74,210	93,722

All expenditure on cost of raising funds is unrestricted.

## Notes to the accounts for the period ended 31 March 2020 (continued)

**8 Analysis of expenditure on charitable activities**

	Advocacy	Welfare Rights and Debt Advice £	Other £	2020 £	Advocacy £	Welfare Rights and Debt Advice £	Other £	2019 £
Salary	576,056	115,458	163,040	854,554	509,278	160,740	35,992	706,010
Other Personnel								
Costs	23,240	2,691	13,052	38,983	22,353	6,518	1,394	30,265
Premises	6,731	-	4,881	11,612	1,945	-	-	1,945
Admin	5,468	2,413	386	8,267	4,996	768	359	6,123
External Provider	-	-	-	-	423	59,803	2,815	63,041
Other	1,719	530	6,002	8,251	1,870	1,839	319	4,028
Support costs	77,136	17,917	16,647	111,700	46,307	17,982	4,538	68,827
Governance costs	2,155	501	465	3,121	-	-	-	-
	692,505	139,510	204,473	1,036,488	587,172	247,650	45,417	880,239
				2020 £				2019 £
Restricted expenditure				213,781				133,950
Unrestricted expenditure				822,707				746,289
				1,036,488				880,239

**9 Analysis of governance and support costs**

	Basis of apportionment	Support £	Governance £	2020 £	Support £	Governance £	2019 £
Other personnel costs	No. of Staff	11,974	-	11,974	2,759	-	2,759
Premises	No. of Staff	40,493	-	40,493	37,914	-	37,914
Administration	No. of Staff	44,614	-	44,614	19,464	-	19,464
Other	No. of Staff	9,752	-	9,752	4,414	-	4,414
Depreciation	No. of Staff	4,124	-	4,124	607	-	607
Accounting	No. of Staff	8,701	3,960	12,661	9,510	-	9,510
		119,658	3,960	123,618	74,668	-	74,668

## Notes to the accounts for the period ended 31 March 2020 (continued)

**10 Net income/(expenditure) for the year**

This is stated after charging/(crediting):	2020 £	2019 £
Depreciation	4,123	4,353
Auditor's remuneration - audit fees	3,360	3,360
Independent examiner's fees	-	-
	<hr/> <hr/>	<hr/> <hr/>

**11 Staff costs**

Staff costs during the period were as follows:

	2020 £	2019 £
Wages and salaries	798,252	700,172
Social security costs	55,137	48,010
Pension costs	30,334	18,781
HMRC Holiday Allowance	-	-
Redundancy and termination costs	-	-
	<hr/>	<hr/>
	883,723	766,963
	<hr/> <hr/>	<hr/> <hr/>

No employees has employee benefits in excess of £60,000 (2019: Nil).

The average number of staff employed during the period was 38.75 (2019: 32.08).

The average full time equivalent number of staff employed during the period was 34.53 (2019: 27.5).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £50,625 (2019: £50,288).

**12 Trustee remuneration and expenses, and related party transactions**

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2019: Nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2019: nil).

## Notes to the accounts for the period ended 31 March 2020 (continued)

**13 Government grants**

The government grants recognised in the accounts were as follows:

	2020 £	2019 £
MAS	91,022	104,020
United Utilities	20,250	29,832
	<hr/>	<hr/>
	111,272	133,852
	<hr/>	<hr/>

There were no unfulfilled conditions and contingencies attaching to the grants

**14 Corporation tax**

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

**15 Fixed assets: tangible assets**

	Office equipment £	Computer equipment £	Total £
<b>Cost</b>			
At 1 April 2019	3,036	22,031	25,067
Additions	-	527	527
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2020	3,036	22,558	25,594
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At 1 April 2019	2,343	16,547	18,890
Charge for the year	607	3,516	4,123
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2020	2,950	20,063	23,013
	<hr/>	<hr/>	<hr/>
<b>Net book value</b>			
At 31 March 2020	86	2,495	2,581
	<hr/>	<hr/>	<hr/>
At 31 March 2019	693	5,484	6,177
	<hr/>	<hr/>	<hr/>



## Notes to the accounts for the period ended 31 March 2020 (continued)

**16 Debtors**

	2020 £	2019 £
Accounts receivable	31,141	59,426
Trade debtors	-	2,325
Other debtors	925	925
Prepayments and accrued income	-	881
	<hr/>	<hr/>
	32,066	63,557
	<hr/>	<hr/>

**17 Creditors: amounts falling due within one year**

	2020 £	2019 £
Accounts Payable	21,073	32,752
Trade creditors	16,661	20,270
Other creditors and accruals	6,460	3,954
Taxation and social security	18,637	-
Deferred income	-	99,091
	<hr/>	<hr/>
	62,831	156,067
	<hr/>	<hr/>

**18 Analysis of movements in restricted funds**

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2020 £
<b>Other</b>					
Tackling Loneliness	2,152	2,222	(4,374)	-	-
Reboot	1,714	8,963	(10,677)	-	-
Mind in the City	-	29,830	(36,818)	-	(6,988)
LGBT Zochonis	-	10,000	(10,000)	-	-
Livingwell Peer Support	-	50,000	(7,559)	-	42,441
Rainbow Mind	-	32,551	(32,551)	-	-
<b>Welfare Rights and Debt Advice</b>					
MAS	593	91,022	(91,615)	-	-
United Utilities	(63)	20,250	(20,187)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	4,396	244,838	(213,781)	-	35,453
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

## Notes to the accounts for the period ended 31 March 2020 (continued)

**18 Analysis of movements in restricted funds (continued)**

<i>Previous reporting period</i>	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2019 £
<b>Other</b>					
Blue Light	-	108,141	(108,141)	-	-
Tackling Loneliness	-	12,602	(10,450)	-	2,152
Reboot	-	11,110	(9,396)	-	1,714
					-
<b>Welfare Rights and Debt Advice</b>					-
MAS	-	104,020	(103,427)	-	593
United Utilities	628	29,832	(30,523)	-	(63)
<b>Total</b>	<b>628</b>	<b>133,852</b>	<b>(133,950)</b>	<b>-</b>	<b>4,396</b>

<b>Name of</b>	<b>Description, nature and purposes of the fund</b>
MAS	Government funded Money Advice Service (MAS) and NHS provides welfare rights and debt advice for people in Salford receiving treatment for a mental health condition, whether from their GP, Psychiatrist, CPN or other specialist. Our advice is free, independent and impartial and we are regulated by the FCA.
UU	To provide debt advice, income maximisation and financial capability to people who have poor Mental Health and on low incomes in Salford

**19 Analysis of movement in unrestricted funds**

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	As at 31 March 2020 £
General fund	466,267	966,339	(896,917)	-	535,689
	466,267	966,339	(896,917)	-	535,689
<i>Previous reporting period</i>	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers £	As at 31 March 2019 £
General fund	359,482	818,809	(712,024)	-	466,267
	359,482	818,809	(712,024)	-	466,267

<b>Name of</b>	<b>Description, nature and purposes of the fund</b>
General fund	The free reserves after allowing for all designated funds

## Notes to the accounts for the period ended 31 March 2020 (continued)

**20 Analysis of net assets between funds**

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	2,581	-	-	2,581
Other net current assets/(liabilities)	533,108	-	35,453	568,561
<b>Total</b>	<b>535,689</b>	<b>-</b>	<b>35,453</b>	<b>571,142</b>

**21 Reconciliation of net movement in funds to net cash flow from operating activities**

	2020 £	2019 £
<b>Net income/(expenditure) for the year</b>	100,479	110,553
<b>Adjustments for:</b>		
Depreciation charge	4,123	4,353
Dividends, interest and rents from investments	(484)	(315)
Decrease/(increase) in debtors	31,491	(42,057)
Increase/(decrease) in creditors	(93,236)	(1,223)
<b>Net cash provided by/(used in) operating</b>	<b>42,373</b>	<b>71,311</b>

<b>TITLE</b>	Mind in Salford accounts for signing
<b>FILE NAME</b>	M12 draft accounts draft 9 2020.pdf
<b>DOCUMENT ID</b>	e241ec09a2569d397caa201cecef0964d3f8d33f
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## Document History



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