

Registered charity no: 1156625

Mind in Salford

Report and financial statements

For the period 1st January 2015 to 31st March 2016

Mind in Salford

Reference and administrative information

For the period 1st January 2015 to 31st March 2016

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:

Name	Position	Appointed
Anne Ashworth		1 st January 2015
Tony Geary	Vice-Chair (Human Resources)	1 st January 2015
Julie Jarman	Treasurer	1 st January 2015
Jane Jefferson		1 st January 2015
Duncan Mann	Vice Chair (Governance)	1 st January 2015
Geoffrey Mills		1 st January 2015
Joanne Robinson	Chair	1 st January 2015
Rhiannon Roberts	Secretary	1 st January 2015

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

Royal Bank of Scotland,
36 St Andrews Square,
Edinburgh,
EH2 2YB

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

Solicitors

None-used during the reporting period

Independent Examination

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

Mind in Salford
Trustees' annual report
for the period ended 31st March 2016

Introduction

The trustees present their report and the unaudited financial statements for the period ended 31st March 2016.

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 National MIND, the National Association for Mental Health, and therefore works to further Mind's mission of a society that promotes and protects good mental health for all, and that treats people with experience of mental distress fairly, positively and with 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 to 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. Current activity being running of the Garden Needs CIC (in conjunction with Social adVentures) and development of Mindfulness courses;
- To consider other options of service provision around mental health issues in the future;
- No grants are given by Mind in Salford.

Ensuring our work delivers our aims

We review our aims, 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 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 consolidated its position as a leading mental health charity in Salford and strengthened its advocacy service and its organisational infrastructure. 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.

Mind in Salford
Trustees' annual report
for the period ended 31st March 2016

Our work continues to be focussed on provision of Advocacy services across Salford. In March 2015 we merged with Salford Mental Health Citizens Advice Bureau, which enabled diversification of the services, expertise and income of Mind in Salford bringing a number of additional services under the Mind in Salford banner. This expansion brought together our current Community Advocacy Hub with IMHA and CAMHS advocacy at Meadowbrook and secure IMHA advocacy at the Edenfield Hospital site.

In addition to expansion of our advocacy services, the merger also enabled us to bring welfare rights and debt advice services for people with mental ill health in to the organization. 2015 also saw us expand our community Advocacy Hub to cover the newly introduced Care Act advocacy.

We have also continued to invest resources in developing and delivering our Mindfulness Based Stress Reduction (MBSR) services including delivery of free 8-week MBSR courses to low-income Salford residents suffering from mental ill-health.

Achievements and performance

The merger with Salford Mental Health Citizens Advice Bureau in 2015 significantly increased the size of Mind in Salford and helped secure our long term future. The merger expanded our resources and service delivery footprint but also provided a method for us to diversify our income sources, a risk which had previously been identified by the Board of Trustees.

Following a period of robust due-diligence the merger went ahead at the end of March 2015 with a smooth transition of Salford MHCAB services in to Mind in Salford. As part of the merger process, Mind in Salford gained the Advice Quality Standard for our Advocacy and Advice Services, a tremendous achievement from all our staff and evidence of our commitment to providing a quality service. In order to provide the Money Advice Service contract, inherited as part of the merger, Mind in Salford also had to register with the Financial Conduct Authority (FCA) and meet the rigorous standards it sets for organisations providing debt advice services.

Consolidation of advocacy services within Mind in Salford also put us in a strong position to tender for the contract to provide the new enlarged Salford Advocacy Hub. Following an in-depth tender process in quarter 1 2016 the contract, which is jointly funded by Salford CCG and Salford City Council, was awarded to Mind in Salford. From April 2016, our new, expanded Salford Advocacy Hub will provide:

- Independent Mental Capacity Advocacy (IMCA) – supporting people without capacity in care planning and review, safeguarding including DOLS and when serious medical treatment is considered
- Independent Care Act Advocacy (ICAA) – supporting people with difficulties engaging through care planning and review and safeguarding processes
- Independent Mental Health Advocacy (IMHA) – supporting people to understand their rights and get their view across in Meadowbrook and Woodlands hospitals and on CTOs in the community
- Independent NHS Complaints Advocacy (ICA) – supporting people to address complaints with NHS funded services
- Community Advocacy (Non-Statutory) – supporting people to express their views, secure their rights, represent their interests and obtain appropriate services in a variety of circumstances, for
 - people with mental health problems,
 - people with physical disabilities,
 - people with sensory impairments,
 - people with learning disabilities,
 - people with an autism spectrum condition, and
 - people over 60

Mind in Salford
Trustees' annual report
for the period ended 31st March 2016

In addition to continuing to provide free MSBR courses for the residents of Salford, in association with Salford Carers Centre we have also run Carers' Mindfulness courses for carers living in Salford. In 2015 we developed and commenced delivery of a comprehensive Mindfulness Practitioner Training programme, a 1 year supervised pathway which adheres to the best practice guidance issued by the UK Network for Mindfulness Teachers. As well as providing a much needed service in the North West of England, which we hope to make available to other charities in the Mind network, this will provide a good source of income for Mind in Salford to reinvest in related services.

In February 2015 Mind in Salford co-hosted the North West launch of the Mindful Nation UK Report in Manchester. Mindful Nation UK is a report published by the Mindfulness All-Party Parliamentary Group (MAPPG) and was launched nationally on 20th October 2015 in Westminster. The report looks at Mindfulness in 4 program areas: Healthcare, the Workplace, Education and Criminal Justice. The event brought together speakers from key mindfulness organisations, university researchers and case studies from the North West.

Whilst now run as a separate Community Interest Company, the Garden Needs project continues to be an important project which Mind in Salford runs in partnership with Social AdVentures. The focus at Garden Needs during the period has been delivery of services awarded in 2014: the 3 year Mental Health and Horticulture contract funded by Salford City Council and 3 year service delivery and development funding from the Big Lottery "Reaching Communities" Fund.

In May 2015 a partnership of Mind in Salford, Social AdVentures, Six Degrees and Garden Needs jointly won The Community Award at Salford Business Awards for our New Roots program. The Program involves our Mindfulness for Carers for people with Dementia courses, Dementia friendly horticulture activities at Garden Needs and The Broughtons Care Home and Empowered Communications, teaching staff and carers better ways of communication for the people they are working with or caring for.

Who used and benefited from our services?

Our objects and funding limit the services we provide to residents of Salford. From 1st January 2015 to 31st March 2016 our core services saw 1,880 clients comprising those with mental health issues; learning disabilities; older people; and people with physical and/or sensory disabilities.

Breakdown as follows:

Advocacy Hub	728
Welfare Rights & Debt Advice	822
Secure Advocacy	455
Learning Disabilities Advocacy	74
Mindfulness Programme	93
Total number of clients	1,880*

NB: * Some clients accessed more than one of our services.

Mind in Salford
Trustees' annual report
for the period ended 31st March 2016

Financial review

The Charity's turnover was £790,066 in the fifteen month period. This was predominantly achieved through the delivery of service contracts (£642,762) with the remaining income received from trading activities (£23,185) donations (£54,892) and the transfer of assets from the unincorporated charity (£69,215). The merger and diversification away from one contract has put the charity in a much stronger financial position. The significant increase in turnover, from the unincorporated charity, and associated surplus generated will enable us to develop further services to ensure our future financial sustainability.

Principal Funding Sources

Following the merger in March 2015 our total annual contract values rose from £642K, in comparison to a premerger figure of 151K. Our contracts are delivered for Salford City Council, Salford CCG and Citizen's Advice Bureau. In February 2016 we successfully tendered for the Salford City Council commissioned Advocacy contract, secured these contracts for a further 3 years.

Investment Policy

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term so there are few funds for long term investment. The Management Committee are to consider the overall return on long term investments and deposits together as part of a review of investment policies planned early in the new financial year.

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. Budgeted expenditure for 2016/17 is £687,477 and therefore the target £171,869 in general funds by 2019. 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 Charity's present level of reserves is £136,997. A review of the Review of the policy will be overseen by the Treasurer and the Chief Executive on a biennial basis.

Plans for the future

In the next financial period we will look to consolidate our position as a key provider of Mental Health Services to the people of Salford. We have recently been appointed to deliver an extended Advocacy Hub, have on-going commitments to deliver Debt and Welfare Advice services and also have plans to further develop our Mindfulness services in conjunction with National Mind and other members of the Mind Federated Network. Given our period of significant growth over the last few years our immediate priority is to continue to deliver to our contractual commitments and use our expertise and innovative approach to develop our Mindfulness Business Plan.

Structure, governance and management

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

Mind in Salford
Trustees' annual report
for the period ended 31st March 2016

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 is constituted under a trust deed date. 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.

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).

The law applicable to charities in [England & Wales/ Northern Ireland] 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.

Related parties and relationships with other organisations

Mind in Salford runs the Garden Needs Community Interest Company jointly with Social AdVentures, with each organisation having 3 Directors on Garden Needs Board. During the reporting period Mind in Salford sub-contracted an element of the Community Advocacy Hub to Salford Being Heard such that they provide advocacy services to those with Learning Difficulties.

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

Mind in Salford
Trustees' annual report
for the period ended 31st March 2016

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.

Statement of responsibilities of the trustees

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

The law applicable to charities in England and Wales requires the 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, including the income and expenditure, 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 UK Accounting Standards and statements of recommended practice 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 charitable company and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulation 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report has been approved by the trustees on 11th January 2017 and signed on their behalf by

Joanne Robinson
Chair

Independent examiner's report
to the trustees of
Mind in Salford

I report on the accounts of the Charity for the period ended 31st March 2016 which are set out on pages 9 to 22.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

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

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

There is only one matter to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached which is as follows:

- that the charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.
We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Catherine Hall FCCA DChA FCCA
Slade & Cooper Limited, Chartered Certified Accountants
Green Fish Resource Centre, 46-50 Oldham Street
Manchester, M4 1LE

26th January 2017

Mind in Salford
Statement of Financial Activities
for the period ended 31 March 2016

		Unrestricted funds £	Restricted funds £	15 months to 2016 Total funds £
	Note			
Income from:				
Donations and legacies	3	54,892	-	54,892
Transfer of assets from unincorporated Charity		69,215	-	69,215
Charitable activities:	4	537,768	104,994	642,762
Other trading activities	5	23,185	-	23,185
Investments	6	12	-	12
Total income		685,072	104,994	790,066
Expenditure on:				
Raising funds	7	24,052	-	24,052
Charitable activities:	8	526,859	102,283	629,142
Total expenditure		550,911	102,283	653,194
Net income/(expenditure) for the period	10	134,161	2,711	136,872
Net movement in funds for the period		134,161	2,711	136,872
Total funds carried forward		134,161	2,711	136,872

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 2016

	Note	2016	
		£	£
Fixed assets			
Tangible assets	14		9,283
			<hr/>
Total fixed assets			9,283
Current assets			
Debtors	15	82,712	
Cash at bank and in hand		171,123	
		<hr/>	
Total current assets		253,835	
Liabilities			
Creditors: amounts falling due in less than one year	16	(126,246)	
		<hr/>	
Net current assets			127,589
			<hr/>
Total assets less current liabilities			136,872
			<hr/>
Net assets			136,872
			<hr/> <hr/>
Funds of the charity:			
Restricted income funds	17		2,711
Unrestricted income funds	18		134,161
			<hr/>
Total charity funds			136,872
			<hr/> <hr/>

The notes on pages 12 to 23 form part of these accounts.

Approved by the trustees on 11th January 2017 and signed on their behalf by:

Joanne Robinson (Chair)

Mind in Salford
Statement of Cash Flows
for the period ending 31 March 2016

	15 months to Note 2016 £
Cash provided by/(used in) operating activities	20 184,514
<hr/>	
<i>Cash flows from investing activities:</i>	
Dividends, interest, and rents from investments	12
Purchase of tangible fixed assets	(13,403)
	<hr/>
Cash provided by/(used in) investing activities	(13,391)
	<hr/>
Increase/(decrease) in cash and cash equivalents in the year	171,123
Cash and cash equivalents at the beginning of the year	-
	<hr/>
Cash and cash equivalents at the end of the year	171,123
	<hr/> <hr/>

Notes to the accounts for the period ended 31 March 2016

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.

This is the first period of operation for the charitable incorporated organisation and therefore comparatives are not included.

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 Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No such restatement was required.

c 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 2016 (continued)

d 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.

e 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.

f 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 2016 (continued)

g 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.

h 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.

i 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.

j 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.

k Tangible fixed assets

Individual or group of similar fixed assets costing £500 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 2016 (continued)

l Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

m 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.

n Creditors and provisions

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

2 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 £	15 months to 2016 £
Donations	8,210	-	8,210
Legacies	46,682	-	46,682
Transfer of Assets	69,215	-	69,215
	<hr/>	<hr/>	<hr/>
Total	124,107	-	124,107
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Mind in Salford

Notes to the accounts for the period ended 31 March 2016 (continued)

4 Income from charitable activities

	Unrestricted £	Restricted £	15 months to 2016 £
Salford Advocacy (Salford City Coun	188,961	-	188,961
Care Advocacy Service (NHS Salford	47,229	-	47,229
Subtotal for Advocacy	236,190	-	236,190
NHS England Secure (NHS Salford C	191,101	-	191,101
Secure Advocacy (NHS Salford CCG)	46,548	-	46,548
Subtotal for IMHA Advocacy	237,649	-	237,649
MAS (Citizen's Advice)	-	104,994	104,994
Salford Advice Service (NHS Salford	63,929	-	63,929
Subtotal for Welfare Rights and Deb	63,929	104,994	168,923
Total	537,768	104,994	642,762

5 Income from other trading activities

	15 months to 2016 £
Mindfulness	18,024
Training	3,273
Grant	450
Student Placements	1,260
Miscellaneous	178
	23,185

All income from other trading activities is unrestricted.

Mind in Salford

Notes to the accounts for the period ended 31 March 2016 (continued)

6 Investment income

	Unrestricted £	Restricted £	15 months to 2016 £
Income from bank deposits	12	-	12
	<hr/>	<hr/>	<hr/>
	12	-	12
	<hr/>	<hr/>	<hr/>

7 Cost of raising funds

	15 months to 2016 £
Salary	2,830
Other Personnel Costs	6,003
Premises	4,030
Administration	648
External Training Provider	4,510
Other	5,513
Full Cost Recovery	518
	<hr/>
	24,052
	<hr/>

All expenditure on cost of raising funds is unrestricted.

Notes to the accounts for the period ended 31 March 2016 (continued)

8 Analysis of expenditure on charitable activities

15 months to

	Advocacy £	IMHA Advocacy £	Welfare Rghts and Debt Advice £	2016 £
Salary	136,198	198,186	129,858	464,242
Other Personnel Costs	17,265	5,894	5,890	29,049
Premises	2,721	-	-	2,721
Administration	1,322	385	485	2,192
External Training Prov	8,359	26	1,740	10,125
Sub Contract	70,044	-	-	70,044
Other	70	-	-	70
Governance costs (see note 9)	595	599	426	1,620
Support costs (see note 9)	11,912	22,439	14,728	49,079
	<u>248,486</u>	<u>227,529</u>	<u>153,127</u>	<u>629,142</u>
				15 months to 2016 £
Restricted expenditure				102,283
Unrestricted expenditure				526,859
				<u>629,142</u>

9 Analysis of governance and support costs15 months to
2016
£

	Basis of apportionment	Support £	Governance £	15 months to 2016 £
Independent examiner's fees	Activity's Income	-	1,620	1,620
Payroll Bureau	Number of Staff	2,266	-	2,266
Insurance Expense	Number of Staff	368	-	368
Rent and Rates	Number of Staff	20,779	-	20,779
Computer Technical Support	Number of Staff	9,551	-	9,551
Stationery	Number of Staff	5,859	-	5,859
Telephone	Number of Staff	542	-	542
Accounting	Number of Staff	2,653	-	2,653
Subscriptions	Number of Staff	1,459	-	1,459
Professional Fees	Number of Staff	5,602	-	5,602
		<u>49,079</u>	<u>1,620</u>	<u>50,699</u>

Notes to the accounts for the period ended 31 March 2016 (continued)

10 Net income/(expenditure) for the year

This is stated after charging/(crediting):	15 months to 2016 £
Depreciation	4,120
Independent examiner's fees	1,350
	<hr/> <hr/>

11 Staff costs

Staff costs during the period were as follows:

	15 months to 2016 £
Wages and salaries	431,260
Social security costs	31,637
HMRC Holiday Allowance	(2,000)
Redundancy and termination costs	6,175
	<hr/>
	467,072
	<hr/> <hr/>

No employees has employee benefits in excess of £60,000 (2014: Nil).

The average number of staff employed during the period was 14.87.

The average full time equivalent number of staff employed during the period was 13.7.

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 £49251.90.

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 (2014: 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 (2014: nil).

Notes to the accounts for the period ended 31 March 2016 (continued)

13 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.

14 Fixed assets: tangible assets

Cost	Office equipment £	Computer equipment £	Total £
At 1 Jan 2015	-	-	-
Additions	2,610	10,793	13,403
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2016	2,610	10,793	13,403
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 Jan 2015	-	-	-
Charge for the year	522	3,598	4,120
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2016	522	3,598	4,120
	<hr/>	<hr/>	<hr/>
Net book value			
At 31 March 2016	2,088	7,195	9,283
	<hr/>	<hr/>	<hr/>
<i>At 31 Dec 2014</i>	-	-	-
	<hr/>	<hr/>	<hr/>

15 Debtors

	31.03.2016 £
Grants receivable	79,720
Trade debtors	1,250
Other debtors	1,000
Prepayments and accrued income	742
	<hr/>
	82,712
	<hr/>

Notes to the accounts for the period ended 31 March 2016 (continued)

16 Creditors: amounts falling due within one year

	31.03.2016 £
Other creditors and accruals	42,309
Deferred income	83,937
	<hr/>
	126,246
	<hr/> <hr/>

17 Analysis of movements in restricted funds

	Balance at 1 Jan 2015 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2016 £
Welfare Rights and Debt Advice					
MAS	-	104,994	(102,283)		2,711
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	-	104,994	(102,283)	-	2,711
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Name of	Description, nature and purposes of the fund
MAS	Government funded Money Advice Service (MAS) 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.

Notes to the accounts for the period ended 31 March 2016 (continued)

18 Analysis of movement in unrestricted funds

	Balance at 1 Jan 2015 £	Income £	Expenditure £	Transfers £	As at 31 March 2016 £
General fund		685,072	(550,911)	-	134,161
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	685,072	(550,911)	-	134,161
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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

19 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	9,283	-	-	9,283
Other net current assets/(liabilities)	124,878	-	2,711	127,589
	<hr/>	<hr/>	<hr/>	<hr/>
Total	134,161	-	2,711	136,872
	<hr/>	<hr/>	<hr/>	<hr/>

Notes to the accounts for the period ended 31 March 2016 (continued)

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

	15 months to 2016 £
Net income/(expenditure) for the year	136,872
Adjustments for:	
Depreciation charge	4,120
Dividends, interest and rents from investments	(12)
Decrease/(increase) in debtors	(82,712)
Increase/(decrease) in creditors	126,246
	<hr/>
Net cash provided by/(used in) operating	184,514
	<hr/> <hr/>