

# Mind in Salford

Report and financial statements  
For the year ended 31<sup>st</sup> March 2017

Mind In Salford  
For the year ended 31<sup>st</sup> March 2017

**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:

Joanne Robinson	Chair
Tony Geary	Vice-Chair (Human Resources)
Duncan Mann	Vice-Chair (Governance)
Julie Jarman	Treasurer
Rhiannon Roberts	Secretary
Anne Ashworth	Resigned March 2017
Jane Jefferson	Resigned December 2016

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

<b>Key Management Personnel</b>	Markus Greenwood	Chief Executive
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<b>Bankers</b>	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
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<b>Independent Examination</b>	Slade & Cooper Limited Greenfish Resource Centre, 46-50 Oldham St, Manchester, M4 1LE
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Mind In Salford  
Trustees' annual report  
for the year ended 31<sup>st</sup> March 2017

The trustees present their report and the unaudited financial statements for the year ended 31<sup>st</sup> March 2017.

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 Association (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 advice 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.

Our work continues to be focussed on provision of Advocacy and Advice services across Salford. Following our merger with Salford Mental Health Citizens Advice Bureau in March 2015, which created significant growth for Mind in Salford, and enabled diversification of our services, we have had a year of greater stability and consolidation.

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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 and delivery of Mindful Practitioner Training.

## **Achievements and performance**

In April 2016 we launched our new expanded Salford Advocacy Hub, which is jointly funded by Salford CCG and Salford City Council. This consolidated service provides:

- 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

In December 2016 we expanded our Advice services to include debt advice, delivered under contract from United Utilities. This is a 2 year service running until December 2018.

In addition to continuing to provide free Mindfulness Based Stress Reduction courses for the residents of Salford, in association with Salford Carers Centre we have also run Carers' Mindfulness courses for carers living in Salford and have continued to deliver our 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.

Garden Needs (Wellbeing Garden Centre): Following detailed consideration the Board took the decision in March 2017 to resign its representative Director's from the Board of Garden Needs and effectively terminate our involvement in the project going forward. This was a difficult decision given the lead role Mind in Salford played in establishing the project and the time invested in working towards making Garden Needs a long-term sustainable project in conjunction with our partner organisation, Social Adventures. It was however becoming increasingly apparent that simplifying the governance of Garden Needs and handing full control to Social Adventures was the best course of action for all three organisations.

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Who used and benefited from our services?

Our objects and funding limit the services we provide to residents of Salford. From 1<sup>st</sup> April 2016 to 31<sup>st</sup> March 2017 our core services saw 1,880 clients comprising those with mental health issues; learning disabilities; autism; older people; and people with physical and/or sensory disabilities.

Breakdown as follows:

Advocacy Hub 1415

Welfare Rights & Debt Advice 1086

Secure Advocacy 367

Mindfulness Programme 124

Total number of clients 2993

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

Our Volunteers

Volunteers play a vital role in the successful delivery of our services at Mind in Salford. In this year volunteers have worked in the advocacy hub, advice team and in our mindfulness programme. They have provided invaluable support to our staff and have worked with service users to ensure that they receive the best advocacy, welfare rights and debt advice and learn new tools for the self-management of mental health issues. They have also made valuable contributions to our fundraising goals, doing stalls at events and promoting the charity all over Salford and beyond.

Our Trustees

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

In this financial year it was decided to undertake a targeted recruitment for new people to join the board, which is currently on-going. The trustees produced a skills matrix for the board, highlighting gaps in knowledge or experience to inform the targeted recruitment. Encouraging diversity of board members has also been high on the agenda when looking at recruitment. New trustee applications will be assessed and people invited to interview with members of the board and the CEO so that we can assess their suitability.

Staff

In this financial year our HR consultants were instructed to carry out a pay review across the whole organisation. For this they benchmarked our staff roles against similar roles across the voluntary sector. They then produced pay scales which allow us to set the wages of staff, the senior management team and give guidance to the board on the pay scale for the CEO.

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## **Financial review**

The Charity's turnover was £792,169 in the twelve month period. This was predominantly achieved through the delivery of service contracts (£737,599) with the remaining income received from trading activities (£39,068) and donations (£15,497). The Charity continues to benefit from having a diversified income stream following the merger with Salford Mental Health Citizens Advice Bureau in the previous reporting period.

### Principal Funding Sources

Our contracts are delivered for Salford City Council, Salford CCG, United Utilities and Citizen's Advice Bureau.

### 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 2017/18 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 continue to build on our position as a key provider of Mental Health Services to the people of Salford. We are investing in new roles within the organisation which will support us in continuing to grow and develop innovative services. We recruited a dedicated training and mindfulness co-ordinator in the reporting period, with the aim of increasing this service and associated income stream. We are also looking to recruit an Information & Compliance Lead; a Fundraising and Business Development Manager and a Campaigns and Communications Officer.

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Trustees' annual report  
for the year ended 31<sup>st</sup> March 2017

## **Structure, governance and management**

The organisation is a Charitable Incorporated Organisation, registered as a charity on 10<sup>th</sup> 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 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 jointly with Social AdVentures the Garden Needs Community Interest Company, with each organisation having 3 Directors on Garden Needs Board.

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for the year ended 31<sup>st</sup> March 2017

**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 13<sup>th</sup> December 2017 and signed on their behalf by

Julie Jarman

Treasurer



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

I report on the accounts of the Charity for the year ended 31<sup>st</sup> March 2017 which are set out on pages 9 to 24.

**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:

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

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

8<sup>th</sup> January 2018

Mind in Salford  
Statement of Financial Activities  
for the period ended 31 March 2017

	Note	Unrestricted funds £	Restricted funds £	2017 Total funds £	2016 Total funds £
<b>Income from:</b>					
Donations and legacies	3	15,497	-	15,497	54,892
Transfer of assets from unincorporated Charity		-	-	-	69,215
Charitable activities:	4	624,668	112,931	737,599	642,762
Other trading activities	5	39,068	-	39,068	23,185
Investments	6	5	-	5	12
<b>Total income</b>		<b>679,238</b>	<b>112,931</b>	<b>792,169</b>	<b>790,066</b>
<b>Expenditure on:</b>					
Raising funds	7	25,965	-	25,965	24,052
Charitable activities:	8	522,797	107,575	630,372	629,142
<b>Total expenditure</b>		<b>548,762</b>	<b>107,575</b>	<b>656,337</b>	<b>653,194</b>
<b>Net income/(expenditure) for the period</b>	10	<b>130,476</b>	<b>5,356</b>	<b>135,832</b>	<b>136,872</b>
Transfer between funds		-	-	-	-
<b>Net movement in funds for the period</b>		<b>130,476</b>	<b>5,356</b>	<b>135,832</b>	<b>136,872</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		134,161	2,711	136,872	-
<b>Total funds carried forward</b>		<b>264,637</b>	<b>8,067</b>	<b>272,704</b>	<b>136,872</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 2017

	Note	£	2017 £	£	2016 £
<b>Fixed assets</b>					
Tangible assets	15		6,316		9,283
			<hr/>		<hr/>
<b>Total fixed assets</b>			<b>6,316</b>		<b>9,283</b>
<b>Current assets</b>					
Debtors	16	42,893		82,712	
Cash at bank and in hand		274,613		171,123	
		<hr/>		<hr/>	
<b>Total current assets</b>		<b>317,506</b>		<b>253,835</b>	
<b>Liabilities</b>					
Creditors: amounts falling due in less than one year	17	(51,118)		(126,246)	
		<hr/>		<hr/>	
<b>Net current assets</b>			<b>266,388</b>		<b>127,589</b>
			<hr/>		<hr/>
<b>Total assets less current liabilities</b>			272,704		136,872
			<hr/>		<hr/>
<b>Net assets</b>			<b>272,704</b>		<b>136,872</b>
			<hr/> <hr/>		<hr/> <hr/>
<b>Funds of the charity:</b>					
Restricted income funds	18		8,067		2,711
Unrestricted income funds	19		264,637		134,161
			<hr/>		<hr/>
<b>Total charity funds</b>			<b>272,704</b>		<b>136,872</b>
			<hr/> <hr/>		<hr/> <hr/>

The notes on pages 12 to 24 form part of these accounts.

Approved by the trustees on 13th December 2017 and signed on their behalf by:

Joanne Robinson (Chair)

Mind in Salford  
Statement of Cash Flows  
for the period ending 31 March 2017

	Note	2017 £	2016 £
<b>Cash provided by/(used in) operating activities</b>	20	<b>105,128</b>	<b>184,514</b>
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		5	12
Purchase of tangible fixed assets		(1,643)	(13,403)
<b>Cash provided by/(used in) investing activities</b>		<b>(1,638)</b>	<b>(13,391)</b>
Increase/(decrease) in cash and cash equivalents in the year		103,490	171,123
Cash and cash equivalents at the beginning of the year		171,123	-
<b>Cash and cash equivalents at the end of the year</b>		<b>274,613</b>	<b>171,123</b>

Notes to the accounts for the period ended 31 March 2017

**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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016) - (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 2017 (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 2017 (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 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 2017 (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 loans which are subsequently measured at amortised cost using the effective interest method.

**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 £	2017 £	2016 £
Donations	15,497	-	15,497	8,210
Legacies	-	-	-	46,682
Transfer of Assets	-	-	-	69,215
<b>Total</b>	<b>15,497</b>	<b>-</b>	<b>15,497</b>	<b>124,107</b>
<i>Total by fund 31 March 2016</i>	<i>124,107</i>	<i>-</i>	<i>124,107</i>	



# Mind in Salford

## Notes to the accounts for the period ended 31 March 2017 (continued)

### 4 Income from charitable activities

	Unrestricted £	Restricted £	2017 £	2016 £
<b>Advocacy</b>				
Salford Advocacy (Salford City Council)	387,654	-	387,654	188,961
Care Advocacy Service (NHS Salford CCG)	-	-	-	47,229
	<hr/>	<hr/>	<hr/>	<hr/>
Subtotal for Advocacy	387,654	-	387,654	236,190
<b>IMHA Advocacy</b>				
NHS England Secure (NHS Salford CCG)	186,549	-	186,549	191,101
Secure Advocacy (NHS Salford CCG)	-	-	-	46,548
	<hr/>	<hr/>	<hr/>	<hr/>
Subtotal for IMHA Advocacy	186,549	-	186,549	237,649
<b>Welfare Rights and Debt Advice</b>				
MAS (Citizen's Advice)	-	102,514	102,514	104,994
United Utilities	-	10,417	10,417	
Salford Advice Service (NHS Salford CCG)	50,465	-	50,465	63,929
	<hr/>	<hr/>	<hr/>	<hr/>
Subtotal for Welfare Rights and Debt Advice	50,465	112,931	163,396	168,923
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>	624,668	112,931	737,599	642,762
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total by fund 31 March 2016</i>	<i>537,768</i>	<i>104,994</i>	<i>642,762</i>	
	<hr/>	<hr/>	<hr/>	<hr/>

### 5 Income from other trading activities

	2017 £	2016 £
Mindfulness	25,800	18,024
Training	13,058	3,273
Grant	-	450
Student Placements	-	1,260
Miscellaneous	210	178
	<hr/>	<hr/>
	39,068	23,185
	<hr/>	<hr/>

All income from other trading activities is unrestricted.

# Mind in Salford

## Notes to the accounts for the period ended 31 March 2017 (continued)

### 6 Investment income

	Unrestricted £	Restricted £	2017 £	2016 £
Income from bank deposits	5		5	12
	<hr/>	<hr/>	<hr/>	<hr/>
	5	-	5	12
	<hr/>	<hr/>	<hr/>	<hr/>

### 7 Cost of raising funds

	2017 £	2016 £
Salary	4,968	2,830
Other Personnel Costs	8,390	6,003
Premises	248	4,030
Administration	2,610	648
External Training Provider	6,983	4,510
Other	1,911	5,513
Support Costs	855	518
	<hr/>	<hr/>
	25,965	24,052
	<hr/>	<hr/>

All expenditure on cost of raising funds is unrestricted.

## Notes to the accounts for the period ended 31 March 2017 (continued)

**8 Analysis of expenditure on charitable activities**

	Advocacy £	IMHA Advocacy £	Welfare Rights and Debt Advice £	2017 £	2016 £
Salary	243,652	156,291	105,677	505,620	464,242
Other Personnel Costs	34,015	1,572	7,880	43,467	29,049
Premises	-	-	-	-	2,721
Administration	882	489	57	1,428	2,192
External Provider	493	249	3,739	4,481	10,125
Sub Contract	-	-	-	-	70,044
Other	194	20	976	1,190	70
Governance costs	890	389	341	1,620	1,620
Support costs	33,655	23,331	15,583	72,569	49,079
	<u>313,781</u>	<u>182,341</u>	<u>134,253</u>	<u>630,375</u>	<u>629,142</u>
				2017 £	2016 £
Restricted expenditure				107,575	102,283
Unrestricted expenditure				522,797	526,859
				<u>630,372</u>	<u>629,142</u>

**9 Analysis of governance and support costs**

	Basis of apportionment	Support £	Governance £	2017 £	2016 £
Ind. examiner's fees	Activity's Income	-	1,620	1,620	1,620
Payroll Bureau	Number of Staff	2,047	-	2,047	2,266
HR	Number of Staff	3,031	-	3,031	-
Insurance Expense	Number of Staff	538	-	538	368
Rent and Rates	Number of Staff	32,000	-	32,000	20,779
Computer Hardware	Number of Staff	4,003	-	4,003	-
Computer Software	Number of Staff	4,152	-	4,152	-
Comp TechSupport	Number of Staff	1,212	-	1,212	9,551
Stationery	Number of Staff	8,539	-	8,539	5,859
Telephone	Number of Staff	-	-	-	542
Accounting	Number of Staff	5,500	-	5,500	2,653
Bank Service Charges	Number of Staff	467	-	467	-
Equipment (Dep.)	Number of Staff	607	-	607	-
Misc. Exp	Number of Staff	1,073	-	1,073	-
Refreshments	Number of Staff	1,889	-	1,889	-
Subscriptions	Number of Staff	1,949	-	1,949	1,459
Professional Fees	Number of Staff	6,417	-	6,417	5,602
		<u>73,424</u>	<u>1,620</u>	<u>75,044</u>	<u>50,699</u>

## Notes to the accounts for the period ended 31 March 2017 (continued)

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

This is stated after charging/(crediting):

	2017 £	2016 £
Depreciation	4,610	4,120
Independent examiner's fees	1,620	1,350
	<u>          </u>	<u>          </u>

**11 Staff costs**

Staff costs during the period were as follows:

	2017 £	2016 £
Wages and salaries	477,090	431,260
Social security costs	36,498	31,637
HMRC Holiday Allowance	(3,000)	(2,000)
Redundancy and termination costs	-	6,175
	<u>          </u>	<u>          </u>
	510,588	467,072
	<u>          </u>	<u>          </u>

No employees has employee benefits in excess of £60,000 (2016: Nil).

The average number of staff employed during the period was 21.67 (2016:14.87).

The average full time equivalent number of staff employed during the period was 19.65 (2016:13.7).

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 £42,735.77 (2016:£37,441.06)

**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 (2016: 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 (2016: nil).

## Notes to the accounts for the period ended 31 March 2017 (continued)

**13 Government grants**

The government grants recognised in the accounts were as follows:

	2017 £	2016 £
MAS (Citizen's Advice)	102,514	102,514
	<u>102,514</u>	<u>102,514</u>

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 2016	2,610	10,793	13,403
Additions	426	1,217	1,643
Disposals	-	-	-
	<u>3,036</u>	<u>12,010</u>	<u>15,046</u>
At 31 March 2017	<u>3,036</u>	<u>12,010</u>	<u>15,046</u>
<b>Depreciation</b>			
At 1 April 2016	522	3,598	4,120
Charge for the year	607	4,003	4,610
Disposals	-	-	-
	<u>1,129</u>	<u>7,601</u>	<u>8,730</u>
At 31 March 2017	<u>1,129</u>	<u>7,601</u>	<u>8,730</u>
<b>Net book value</b>			
At 31 March 2017	<u>1,907</u>	<u>4,409</u>	<u>6,316</u>
At 31 March 2016	<u>2,088</u>	<u>7,195</u>	<u>9,283</u>

# Mind in Salford

## Notes to the accounts for the period ended 31 March 2017 (continued)

### 16 Debtors

	2017 £	2016 £
Grants receivable	38,468	79,720
Trade debtors	2,601	1,250
Other debtors	994	1,000
Prepayments and accrued income	830	742
	<hr/>	<hr/>
	42,893	82,712
	<hr/>	<hr/>

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

	2017 £	2016 £
Other creditors and accruals	20,775	42,309
Deferred income	30,343	83,937
	<hr/>	<hr/>
	51,118	126,246
	<hr/>	<hr/>

# Mind in Salford

## Notes to the accounts for the period ended 31 March 2017 (continued)

### 18 Analysis of movements in restricted funds

	Balance at 1 April 2016 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2017 £
<b>Welfare Rights and Debt Advice</b>					
MAS	2,711	102,514	(96,960)	-	8,265
UU	-	10,417	(10,615)	-	(198)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	2,711	112,931	(107,575)	-	8,067
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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

<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.

## Notes to the accounts for the period ended 31 March 2017 (continued)

**19 Analysis of movement in unrestricted funds**

	Balance at 1 April 2016 £	Income £	Expenditure £	Transfers £	As at 31 March 2017 £
General fund	134,161	679,238	(548,762)	-	264,637
	<u>134,161</u>	<u>679,238</u>	<u>(548,762)</u>	<u>-</u>	<u>264,637</u>

<b>Previous reporting period</b>	Balance at 1 April 2016 £	Income £	Expenditure £	Transfers £	As at 31 March 2017 £
General fund	-	685,072	(550,911)	-	134,161
	<u>-</u>	<u>685,072</u>	<u>(550,911)</u>	<u>-</u>	<u>134,161</u>

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

**20 Analysis of net assets between funds**

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	6,316	-	-	6,316
Other net current assets/(liabilities)	258,321	-	8,067	266,388
	<u>264,637</u>	<u>-</u>	<u>8,067</u>	<u>272,704</u>



## Notes to the accounts for the period ended 31 March 2017 (continued)

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

	2017 £	2016 £
<b>Net income/(expenditure) for the year</b>	135,832	136,872
<b>Adjustments for:</b>		
Depreciation charge	4,610	4,120
Dividends, interest and rents from investments	(5)	(12)
Decrease/(increase) in debtors	39,819	(82,712)
Increase/(decrease) in creditors	(75,128)	126,246
	<hr/>	<hr/>
<b>Net cash provided by/(used in) operating</b>	105,128	184,514
	<hr/> <hr/>	<hr/> <hr/>