

**Charity Registration No. 1121499**

**Company Registration No. 05524738 (England and Wales)**

**ADHAR PROJECT**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2018**

# ADHAR PROJECT

## LEGAL AND ADMINISTRATIVE INFORMATION

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|-----------------------------|---|
| <b>Trustees</b>             | D Patel<br>H Manjothi (Treasurer)<br>F Solanki<br>P Kothari (Chairperson)<br>P Chauhan<br>R Martin<br>S Sang<br>Dr S Fraser |
| <b>Secretary</b>            | H Sandhu  |
| <b>Charity number</b>       | 1121499   |
| <b>Company number</b>       | 05524738  |
| <b>Principal address</b>    | 79 St Peter's Road<br>Leicester<br>LE2 1DH  |
| <b>Registered office</b>    | 79 St Peter's Road<br>Leicester<br>LE2 1DH  |
| <b>Independent examiner</b> | David T Mayfield<br>Mayfield & Co (Accountants) Ltd<br>2 Merus Court<br>Meridian Business Park<br>Leicester<br>LE19 1RJ     |
| <b>Bankers</b>              | CAF Bank<br>25 Kings Hill Avenue<br>West Mailing<br>Kent<br>ME19 4JQ  |

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# ADHAR PROJECT

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# **ADHAR PROJECT**

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 MARCH 2018**

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The trustees present their report and financial statements for the year ended 31 March 2018.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

#### **Objectives and activities**

We provide a range of mental health support services primarily to Black, Asian Minority, Ethnic communities including indirect support to individuals who are refugees experiencing mental health trauma.

Adhar charity exists to promote health and wellbeing, to challenge the stigma and discrimination experienced by those with common and enduring mental health problems in the BAME communities. We offer gender appropriate and safe support services in the community and aim to make those as accessible and welcoming for the diverse and multi faith communities. We promote independence and take action to empower, promote policy and good practice to meet the needs of adults with mental health problems.

#### **Public Benefit**

We have referred to the guidance contained in the Charity Commission's general guidance on Public Benefit when reviewing our aims and objectives, and in planning our future activities.

The charity believes it has provided a public benefit during the year through the areas outlined in sections further on.

As, trustees we take our charitable role very seriously and the charity works hard to make sure that it provides charitable services that are socially inclusive.

#### **Achievements and performance**

We would like to begin by highlighting our achievements on our key priorities set last year.

- The Mental Health Recovery Service has due the reduction of funding not expanded as we envisaged we managed to sustain it for a longer period and the charity took a review of its expenditure to identify savings that could be used to sustain the recovery service.
- We had a very successful World mental Health Day which was well attended and performances from service users who are talented musicians provided a range of songs from different cultures that were enjoyed by over two hundred people.
- We have also managed to secure funding for a part time advocacy worker from Lloyds Foundation which was most needed in the City for BAME mentally ill. The project started in Feb 17 but we aim to report more on this exciting and much needed service next year.
- We have developed a new logo and letterhead and the feedback on the design of the logo has been very positive.

We have a very good wellness portal with Allied Care for our staff. The Charity recognises that employees working with limited resources are often themselves under stress and having this service helps them to receive more support and counselling on a range of issues.

We are very proud of the above achievements and are committed to doing all that we can to ensure the Adhar Project continues to provide specialist mental health support to the BAME community.

# **ADHAR PROJECT**

## **TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 MARCH 2018**

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It is difficult in the current climate to set targets for next year however we believe that the Recovery Support service and all of the other services provided to those with enduring mental health problems and their carers is essential to continue. Therefore we have set limited targets for next year prioritizing direct service provision and delivery. The Adhar Project will be at risk of closure next year if the contracts don't continue after September 2017. With the local authority no longer wishing to procure BAME mental health specific provision it leaves the charity in a vulnerable position. Our aim for next year is to source funding to review our business plan, develop a professional evaluation toolkit and further governance training for the charity. To fundraise for additional support to promote and market the project to secure more clients with personal budgets / direct payments.

As chair I would like to take this opportunity on behalf of the board of trustees to thank our CEO and the staff including our volunteers, for their continuing dedication, cultural competence and hard work helping BAME service users.

#### **Financial review**

Adhar has against the backdrop of limited resources and the increasing demands on the services, and insecurities over funding, continued to find it difficult to plan or develop services. Nevertheless the charity, with the aid of sound financial management and the support of both its staff and volunteers generated a very positive financial outcome and exceeded its targets.

#### **Reserves Policy**

The reserves as at the year ended 31st March 2018 stood at £118,177. The trustees aim to build sufficient reserves to enable them to maintain reserves in excess of six months "normal costs". The trustees estimate normal ongoing annual costs to be between £300,000 and £400,000. Therefore they are not content with the level of reserves as at the 31st March 2018.

#### **Principal Funding Sources**

Leicester City Council – Mental Health finished in September 2017  
Leicester City Council - Dols  
Lloyds Foundation  
Leicester City CCG - finished in September 2017  
De Montfort University - student placements  
Derby University - student placements  
Other small donations from individuals and local businesses

#### **Risk Management Policies**

The Management Committee together with the staff has conducted a review of the major risks to which the charity is exposed. Where resources permitting systems or procedures have been established to mitigate the risks the charity faces and a reserves policy was agreed at a management committee meeting. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions. Procedural policies are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the project.

#### **Structure, governance and management**

Adhar Project is a Charitable Company limited by guarantee, incorporated on 5th August 2005 and re-registered as a charity in January 2008. The organisation was established under a Memorandum of Association which established the objectives and powers of the Charitable Company and is governed under its Articles of Association.

## **ADHAR PROJECT**

### **TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)**

#### **FOR THE YEAR ENDED 31 MARCH 2018**

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The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

D Patel

H Manjothi (Treasurer)

F Solanki

P Kothari (Chairperson)

P Chauhan

R Martin

L Aqil (Chairperson) (Resigned 25 April 2017)

L Bagga (Resigned 7 May 2018)

S Sang

Dr S Fraser

Note that whilst L Aqil has resigned as a director he remains as an advisor to the charity.

The staff team as at the 31 March 2018 were:

Ms. Harjit Sandhu - CEO

Mrs Susan Brennan - Advocacy Co-ordinator

Mrs. Rekha Virdee - Office Clerk (Maternity Leave)

Mrs. Ushma Joshi – Service Co-ordinator

Mr Ivor Humphrey - (Sessional worker)

Mr. Alan Lo - Mental Health Practitioner

Mrs. Chhaya Chauhan - Support Worker

Mrs. Sejal Rana - Support Worker

Mr Raj Khaira - (Sessional worker)

#### **Appointment of Management Committee**

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve and are routinely re-elected.

Due to the nature of mental health much of the charity's work inevitably focuses upon BME people with complex and enduring mental health difficulties. The management committee seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body.

To enhance the organisations work service users and carers are on the management committee.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

# ADHAR PROJECT

## TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

**FOR THE YEAR ENDED 31 MARCH 2018**

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### Organisation

Adhar Project has a Management Committee who meet quarterly and support the manager and external consultants for the strategic direction and policy of the charity.

At present the Committee has nine members from a variety of backgrounds relevant to the work of the charity. The day to day responsibility for the provision of the services rests with the CEO along with the Finance and Administration staff.

The CEO is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met.

The CEO has responsibility for the day to day operational management of Adhar, individual supervision of the staff team and also ensuring that the team continues to develop their skills and working practices in line with good practice.

On behalf of the board of trustees

**P Kothari (Chairperson)**

Trustee

Dated: 7 November 2018



# ADHAR PROJECT

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ADHAR PROJECT

I report on the financial statements of the charity for the year ended 31 March 2018, which are set out on pages 6 to 17.

### Respective responsibilities of trustees and examiner

The charity's trustees, who are also the directors of ADHAR PROJECT for the purposes of company law, are responsible for the preparation of the financial statements. The 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 being a qualified member of Institute of Chartered Accountants in England and Wales (ICAEW).

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

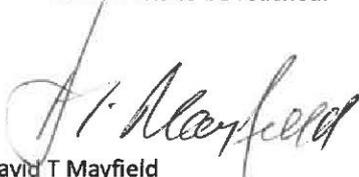
### Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

### Independent examiner's statement

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - (ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



David T Mayfield

Institute of Chartered Accountants in England and Wales (ICAEW)  
Mayfield & Co (Accountants) Ltd  
2 Merus Court  
Meridian Business Park  
Leicester  
LE19 1RJ

Dated: 7 November 2018

## ADHAR PROJECT

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2018

|   | Notes | Unrestricted<br>funds<br>general<br>£ | Unrestricted<br>funds<br>designated<br>£ | Restricted<br>funds<br>£ | Total<br>2018<br>£ | Total<br>2017<br>£ |
|---|-------|---------------------------------------|--|--------------------------|--------------------|--------------------|
| <b>Income from:</b>   |       |                                       |  |                          |                    |                    |
| Donations and legacies  | 3     | 166,142                               | -  | 128,166                  | 294,308            | 361,955            |
| <b>Expenditure on:</b>  |       |                                       |  |                          |                    |                    |
| Charitable activities   | 4     | 175,179                               | -  | 111,202                  | 286,381            | 364,060            |
| <b>Net (outgoing)/incoming resources<br/>before transfers</b>           |       | (9,037)                               | -  | 16,964                   | 7,927              | (2,105)            |
| Gross transfers between funds   |       | 2,724                                 | -  | (2,724)                  | -                  | -                  |
| <b>Net (expenditure)/income for the year/<br/>Net movement in funds</b> |       | (6,313)                               | -  | 14,240                   | 7,927              | (2,105)            |
| Fund balances at 1 April 2017   |       | 69,699                                | 32,742                                   | 7,809                    | 110,250            | 112,355            |
| <b>Fund balances at 31 March 2018</b>                                   |       | 63,386                                | 32,742                                   | 22,049                   | 118,177            | 110,250            |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# ADHAR PROJECT

## BALANCE SHEET

AS AT 31 MARCH 2018

|   | Notes     | 2018<br>£       | £              | 2017<br>£       | £              |
|---|-----------|-----------------|----------------|-----------------|----------------|
| <b>Current assets</b>                                 |           |                 |                |                 |                |
| Debtors   | 9         | 39,927          |                | 47,901          |                |
| Cash at bank and in hand                              |           | 90,382          |                | 84,832          |                |
|   |           | <u>130,309</u>  |                | <u>132,733</u>  |                |
| <b>Creditors: amounts falling due within one year</b> | <b>10</b> | <b>(12,132)</b> |                | <b>(22,483)</b> |                |
| Net current assets                                    |           |                 | <u>118,177</u> |                 | <u>110,250</u> |
| <b>Income funds</b>                                   |           |                 |                |                 |                |
| Restricted funds                                      | 12        |                 | 22,049         |                 | 7,809          |
| Unrestricted funds - designated                       | 13        |                 | 32,742         |                 | 32,742         |
| Unrestricted funds - general                          |           |                 | 63,386         |                 | 69,699         |
|   |           |                 | <u>118,177</u> |                 | <u>110,250</u> |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2018. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The accounts were approved by the Trustees on 7 November 2018

H Manjothi (Treasurer)

Trustee

*HAMIDABAU*

Company Registration No. 05524738

# ADHAR PROJECT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2018

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#### 1 Accounting policies

##### Charity information

ADHAR PROJECT is a private company limited by guarantee incorporated in England and Wales. The registered office is 79 St Peter's Road, Leicester, LE2 1DH.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to the spending restrictions imposed by the fund provider.

Unrestricted funds are available for use at the discretion of the trustees at the furtherance of the charity's objectives.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# ADHAR PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

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### 1 Accounting policies

(Continued)

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

#### 1.5 Resources expended

##### Expenditure and Liabilities

Liability recognition – Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

##### Governance costs

Includes costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.7 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.

##### ***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### ***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

# ADHAR PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

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**1 Accounting policies**

**(Continued)**

**1.8 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.9 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# ADHAR PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

### 3 Donations and legacies

|   | Unrestricted<br>funds<br>general<br>£ | Restricted<br>funds<br>£ | Total<br>2018<br>£ | Total<br>2017<br>£ |
|---|---------------------------------------|--------------------------|--------------------|--------------------|
| Donations and legacies                  | 110,673                               | -                        | 110,673            | 127,873            |
| Grants receivable                       | 55,469                                | 128,166                  | 183,635            | 234,082            |
|   | <u>166,142</u>                        | <u>128,166</u>           | <u>294,308</u>     | <u>361,955</u>     |
| <b>For the year ended 31 March 2017</b> | <u>142,244</u>                        | <u>219,711</u>           |                    | <u>361,955</u>     |
| <b>Donations and legacies</b>           |                                       |                          |                    |                    |
| Client purchase                         | 104,937                               | -                        | 104,937            | 123,097            |
| University income                       | 1,540                                 | -                        | 1,540              | 1,179              |
| Donations and other income              | 4,196                                 | -                        | 4,196              | 3,597              |
|   | <u>110,673</u>                        | <u>-</u>                 | <u>110,673</u>     | <u>127,873</u>     |

Grants were received from a number of sources during the year.

#### Grants receivable for core activities

|                                     |               |                |                |                |
|-------------------------------------|---------------|----------------|----------------|----------------|
| Leicestershire County Council       | 2,805         | -              | 2,805          | 7,288          |
| Leicester City Council              | 52,664        | -              | 52,664         | 7,083          |
| Leicester City Council: Main Scheme | -             | 90,789         | 90,789         | 181,578        |
| Awards for All                      | -             | -              | -              | 8,000          |
| Leicester City CCG                  | -             | 12,500         | 12,500         | 25,000         |
| Donations and other income          | -             | -              | -              | 3,133          |
| Other Grants                        | -             | -              | -              | 2,000          |
| Lloyds Foundation Trust             | -             | 24,877         | 24,877         | -              |
|                                     | <u>55,469</u> | <u>128,166</u> | <u>183,635</u> | <u>234,082</u> |

# ADHAR PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

### 4 Charitable activities

|   | 2018           | 2017           |
|---|----------------|----------------|
|   | £              | £              |
| Staff costs                             | 151,882        | 194,632        |
| Volunteer costs                         | 25             | 99             |
| Group activities and incidents          | 14,869         | 22,544         |
| Staff travel                            | 3,110          | 2,473          |
| Other costs                             | 6,371          | 7,135          |
| Equipment purchases                     | 1,189          | 1,685          |
|   | <u>177,446</u> | <u>228,568</u> |
| Share of support costs (see note 5)     | 45,435         | 65,782         |
| Share of governance costs (see note 5)  | 63,500         | 69,710         |
|   | <u>286,381</u> | <u>364,060</u> |
| <b>Analysis by fund</b>                 |                |                |
| Unrestricted funds - general            | 175,179        |                |
| Restricted funds                        | 111,202        |                |
|   | <u>286,381</u> |                |
| <b>For the year ended 31 March 2017</b> |                |                |
| Unrestricted funds - general            |                | 124,256        |
| Unrestricted funds - designated         |                | 17,258         |
| Restricted funds                        |                | 222,546        |
|   |                | <u>364,060</u> |

# ADHAR PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

| 5 Support costs                        | Support costs | Governance costs | 2018           | 2017           | Basis of allocation |
|--|---------------|------------------|----------------|----------------|---------------------|
|  | £             | £                | £              | £              |                     |
| Staff costs                            | 9,500         | 50,500           | 60,000         | 75,805         |                     |
| Consultancy fees                       | 3,539         | -                | 3,539          | 4,350          |                     |
| Repairs and renewals                   | 19            | -                | 19             | 3,118          |                     |
| Premises costs                         | 29,495        | -                | 29,495         | 30,814         |                     |
| Insurance                              | 2,439         | -                | 2,439          | 1,138          |                     |
| Other costs                            | 443           | -                | 443            | 67             |                     |
| Legal and professional fees            | -             | -                | -              | 4,990          |                     |
| Independent examination fees           | -             | 2,000            | 2,000          | 2,400          | Governance          |
| Accounting and payroll costs           | -             | 11,000           | 11,000         | 12,810         | Governance          |
|  | <u>45,435</u> | <u>63,500</u>    | <u>108,935</u> | <u>135,492</u> |                     |
| Analysed between Charitable activities | <u>45,435</u> | <u>63,500</u>    | <u>108,935</u> | <u>135,492</u> |                     |

Governance costs includes payments to the independent examiners of £2,000 (2017- £2,400) for examination fees.

## 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but some of them were reimbursed a total of £11 for travelling expenses (2017- £900).

# ADHAR PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

### 7 Employees

#### Number of employees

The average monthly number employees during the year was:

|                  | 2018<br>Number | 2017<br>Number |
|------------------|----------------|----------------|
| Service Delivery | 10             | 10             |
| Support Costs    | 1              | 1              |
| Governance       | 1              | 1              |
|                  | <u>12</u>      | <u>12</u>      |

#### Employment costs

|                     | 2018<br>£      | 2017<br>£      |
|---------------------|----------------|----------------|
| Wages and salaries  | 202,306        | 255,311        |
| Other pension costs | 9,576          | 15,126         |
|                     | <u>211,882</u> | <u>270,437</u> |

No employee is allocated entirely to either governance or support costs: an assessment of part of each employee's involvement in governance or support costs has been used as the basis for determining the above apportionment of costs.

There were no employees whose annual remuneration was £60,000 or more.

### 8 Financial instruments

|   | 2018<br>£     | 2017<br>£     |
|---|---------------|---------------|
| <b>Carrying amount of financial assets</b>      |               |               |
| Debt instruments measured at amortised cost     | <u>37,392</u> | <u>44,018</u> |
| <b>Carrying amount of financial liabilities</b> |               |               |
| Measured at amortised cost                      | <u>4,488</u>  | <u>9,806</u>  |

### 9 Debtors

|   | 2018<br>£     | 2017<br>£     |
|---|---------------|---------------|
| <b>Amounts falling due within one year:</b> |               |               |
| Trade debtors                               | 31,282        | 38,783        |
| Other debtors                               | 6,110         | 5,235         |
| Prepayments and accrued income              | 2,535         | 3,883         |
|   | <u>39,927</u> | <u>47,901</u> |

# ADHAR PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2018

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

|                                    | 2018          | 2017          |
|------------------------------------|---------------|---------------|
|                                    | £             | £             |
| Other taxation and social security | 7,644         | 12,677        |
| Trade creditors                    | 1,450         | 6,126         |
| Other creditors                    | 1,038         | 1,520         |
| Accruals and deferred income       | 2,000         | 2,160         |
|                                    | <u>12,132</u> | <u>22,483</u> |

#### 11 Unrestricted funds

Endowment funds represent assets which must be held permanently by the charity. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

|                     | Movement in funds          |                |                  |              | Balance at 31<br>March 2018 |
|---------------------|----------------------------|----------------|------------------|--------------|-----------------------------|
|                     | Balance at 1<br>April 2017 | Income         | Expenditure      | Transfers    |                             |
|                     | £                          | £              | £                | £            | £                           |
| Own Funds           | 8,617                      | 4,196          | (6,890)          | -            | 5,923                       |
| Other Projects      | 691                        | 1,540          | (226)            | 2,724        | 4,729                       |
| P & D P Services    | 41,985                     | 95,578         | (104,880)        | -            | 32,683                      |
| County PDP Services | 18,348                     | 12,164         | (188)            | -            | 30,324                      |
| DOLS                | 58                         | 52,664         | (62,995)         | -            | (10,273)                    |
|                     | <u>69,699</u>              | <u>166,142</u> | <u>(175,179)</u> | <u>2,724</u> | <u>63,386</u>               |

# ADHAR PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

### 12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

|                        | Balance at 1<br>April 2017 | Movement in funds |                  |                | Balance at 31<br>March 2018 |
|------------------------|----------------------------|-------------------|------------------|----------------|-----------------------------|
|                        |                            | Income            | Expenditure      | Transfers      |                             |
|                        | £                          | £                 | £                | £              | £                           |
| Mental Health East     | 1                          | 29,990            | (29,991)         | -              | -                           |
| Mental Health North    | 12                         | 43,299            | (43,310)         | -              | 1                           |
| Mental Health ACC      | 39                         | 17,500            | (17,539)         | -              | -                           |
| Other Projects         | 828                        | -                 | -                | -              | 828                         |
| BME Health CCG         | 5                          | 12,500            | (12,505)         | -              | -                           |
| Lloyds                 | 524                        | -                 | (1,000)          | 476            | -                           |
| TAI CHI & QIGONG       | 6,400                      | -                 | (3,200)          | (3,200)        | -                           |
| Mental Health Advocacy | -                          | 24,877            | (3,657)          | -              | 21,220                      |
|                        | <u>7,809</u>               | <u>128,166</u>    | <u>(111,202)</u> | <u>(2,724)</u> | <u>22,049</u>               |

### 13 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities made up as follows:

|                | Balance at 1<br>April 2017 | Movement in funds |             | Balance at 31 March<br>2018 |
|----------------|----------------------------|-------------------|-------------|-----------------------------|
|                |                            | Income            | Expenditure |                             |
|                | £                          | £                 | £           | £                           |
| Property Fund  | 7,742                      | -                 | -           | 7,742                       |
| Transport Fund | 25,000                     | -                 | -           | 25,000                      |
|                | <u>32,742</u>              | <u>-</u>          | <u>-</u>    | <u>32,742</u>               |

### 14 Analysis of net assets between funds

|  | Unrestricted<br>Funds | Designated<br>Funds | Restricted<br>Funds | Total          |
|--|-----------------------|---------------------|---------------------|----------------|
|  | £                     | £                   | £                   | £              |
| Fund balances at 31 March 2018 are represented by: |                       |                     |                     |                |
| Current assets/(liabilities)                       | 63,386                | 32,742              | 22,049              | 118,177        |
|  | <u>63,386</u>         | <u>32,742</u>       | <u>22,049</u>       | <u>118,177</u> |

# ADHAR PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2018**

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### 15 Related party transactions

There were no disclosable related party transactions during the year (2017 - none).

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

|                        | <b>2018</b>       | <b>2017</b>       |
|------------------------|-------------------|-------------------|
|                        | <b>£</b>          | <b>£</b>          |
| Aggregate compensation | 54,500            | 54,500            |
|                        | <u>          </u> | <u>          </u> |