

# Mind in Salford

Report and financial statements  
For the year ended 31<sup>st</sup> March 2018

Mind In Salford  
For the year ended 31<sup>st</sup> March 2018

**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

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 2018

The trustees present their report and the unaudited financial statements for the year ended 31<sup>st</sup> March 2018.

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 has continued to deliver innovative services and strengthened its infrastructure with the recruitment of new strategic staff. 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 focus on the provision of Advocacy and Advice services across Salford and the delivery of our community Mindfulness programme and our Mindfulness Practitioner Training Programme (PTP). We have also expanded our training offer in this financial year.

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## **Achievements and performance**

We have continued to hit or over perform on targets for our Advocacy Hub and Welfare Rights & Debt Advice contracts, with very positive feedback from commissioners.

In this year we have been successful in obtaining funding from the Big Lottery for a befriending project – targeting older people who are lonely and isolated, identified through our Advocacy Hub.

This will go live in June 2018.

We have continued to provide free Mindfulness Based Stress Reduction (MBSR) courses to people from Salford, on a low income and with a mental health issue. We successfully delivered 5 courses in the local community in this financial year.

We have delivered our Mindfulness Practitioner Training Programme to a new cohort of 11 trainees.

The programme is evolving and developing all the time and we are looking to take it into educational settings in Salford, Manchester and London.

We have expanded our training provision and recruited a Training Coordinator. The Coordinator is streamlining our training offer with a focus on workplace wellbeing and Mental Health First Aid, as well as Mental Health Espresso Sessions for staff and managers and mindfulness taster sessions.

We have continued to work closely with the other 4 minds in Greater Manchester under the banner of Mind in Greater Manchester. We have secured funding for another year for the GM Mind Strategic Lead position – they will coordinate activities and lead on the strategic direction of the partnership.

We have also secured 180k of funding through the Blue Light labor fund to deliver therapeutic interventions to Blue Light staff across Greater Manchester through the partnership of the 5 local Minds. Mind in Salford will lead on this and the service goes live in May 2018.

We successfully recruited 3 new strategic staff in this year - a Business Development & Fundraising Manager; a Communications and Campaigns Officer; and an Information & Governance Lead. These 3 new posts will strengthen the staff team, improve our infrastructure and allow us to campaign for the rights of people with mental health issues on both a local and national level.

In this financial year we held a strategic away day for senior managers and trustees to set our strategic direction and objectives for the next 5 years. The consultation will be expanded to all of our staff, volunteers and service user group for comment and collaboration and the sharing of ideas.

### **Who used and benefited from our services?**

Our current funding limits the services we provide to residents of Salford and its environs. In total, 2554 different people accessed one or more of Mind in Salford's services in 2017-18. Some people accessed more than one of our services, and the total number of clients for each service area breaks down as;

1827 people were supported by our Advocacy Hub

848 people were supported by our Advice Team

184 people accessed Mindfulness support or attended Training provided by Mind in Salford

The client group is comprised of those with mental health issues; learning disabilities; autism, older people; and people with physical and/or sensory disabilities.

Mind In Salford  
Trustees' annual report  
for the year ended 31<sup>st</sup> March 2018

### 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.

We are currently recruiting volunteers to be part of our campaigns and fundraising teams in Salford.

### Our Trustees

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

An on-going targeted recruitment for new trustees has been taking place in this financial year, encouraging the diversity of board members. There have been a number of applications and new board members will be joining the organisation in the coming months.

### Staff

We have increased our staff team in this financial year to 34. We have recruited to newly created roles and retained the majority of current staff.

## **Financial review**

The charities turnover was £826,327 in the twelve-month period. This was predominantly achieved through the delivery of service contracts (£788,309) with the remaining income received from trading activities (£32,342) and donations (£4,593). The charity continues to benefit from having a diversified income stream.

### Principal Funding Sources

Our contracts and grant-funded work streams are delivered for Salford City Council, Salford CCG, Greater Manchester Mental Health Foundation Trust (GMMH), 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 considering the overall return on investments and the opportunities available as an ongoing agenda item.

Mind In Salford  
Trustees' annual report  
for the year ended 31<sup>st</sup> March 2018

### Reserves Policy

The Management committee has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be a minimum of three months of expenditure. The reserves are needed to meet the working capital requirements of the charity and the Management Committee are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. The charities present level of reserves is £355,383. A review of the Reserves Policy will be overseen by the Treasurer and the Chief Executive on a biennial basis.

### **Plans for the future**

In March 2018 we held a strategic away day for the senior management team and trustees of Mind in Salford. This was the beginning of the process for the creation of a new 5 year strategic plan, to set the vision, objectives and innovations of the organisation for 2018–2023.

The senior staff and trustees came up with a list of strategic priorities that will form the basis of a consultation to go out to all staff and volunteers and to our service user group #Mind to inform the development of the new plan.

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

Mind In Salford  
Trustees' annual report  
for the year ended 31<sup>st</sup> March 2018

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.

## **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 22/01/2019 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 2018 which are set out on pages 8 to 21.

**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

Date 29<sup>th</sup> January 2019



Mind in Salford  
Statement of Financial Activities  
for the period ended 31 March 2018

	Note	Unrestricted funds £	Restricted funds £	2018 Total funds £	2017 Total funds £
<b>Income from:</b>					
Donations and legacies	3	5,593	-	5,593	15,497
Charitable activities:	4	653,041	135,268	788,309	737,599
Other trading activities	5	32,342	-	32,342	39,068
Investments	6	83	-	83	5
<b>Total income</b>		<b>691,059</b>	<b>135,268</b>	<b>826,327</b>	<b>792,169</b>
<b>Expenditure on:</b>					
Raising funds	7	59,566	-	59,566	25,965
Charitable activities:	8	536,648	142,707	679,355	630,372
<b>Total expenditure</b>		<b>596,214</b>	<b>142,707</b>	<b>738,921</b>	<b>656,337</b>
<b>Net income/(expenditure) for the period</b>	10	<b>94,845</b>	<b>(7,439)</b>	<b>87,406</b>	<b>135,832</b>
Transfer between funds		-	-	-	-
<b>Net movement in funds for the period</b>		<b>94,845</b>	<b>(7,439)</b>	<b>87,406</b>	<b>135,832</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		264,637	8,067	272,704	136,872
<b>Total funds carried forward</b>		<b>359,482</b>	<b>628</b>	<b>360,110</b>	<b>272,704</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 2018

	Note	2018	2017
		£	£
<b>Fixed assets</b>			
Tangible assets	14	4,099	6,316
<b>Total fixed assets</b>		<b>4,099</b>	<b>6,316</b>
<b>Current assets</b>			
Debtors	15	21,500	42,893
Cash at bank and in hand		491,801	274,613
<b>Total current assets</b>		<b>513,301</b>	<b>317,506</b>
<b>Liabilities</b>			
Creditors: amounts falling due in less than one year	16	(157,290)	(51,118)
<b>Net current assets</b>		<b>356,011</b>	<b>266,388</b>
<b>Total assets less current liabilities</b>		<b>360,110</b>	<b>272,704</b>
<b>Net assets</b>		<b>360,110</b>	<b>272,704</b>
<b>Funds of the charity:</b>			
Restricted income funds	17	628	8,067
Unrestricted income funds	18	359,482	264,637
<b>Total charity funds</b>		<b>360,110</b>	<b>272,704</b>

The notes on pages 11 to 21 form part of these accounts.

Approved by the trustees on 24/01/2019 and signed on their behalf by:

Duncan Mann (Trustee)

Mind in Salford  
Statement of Cash Flows  
for the period ending 31 March 2018

	Note	2018 £	2017 £
<b>Cash provided by/(used in) operating activities</b>	20	<b>220,695</b>	<b>105,128</b>
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		83	5
Purchase of tangible fixed assets		(3,590)	(1,643)
<b>Cash provided by/(used in) investing activities</b>		<b>(3,507)</b>	<b>(1,638)</b>
Increase/(decrease) in cash and cash equivalents in the year		217,188	103,490
Cash and cash equivalents at the beginning of the year		274,613	171,123
<b>Cash and cash equivalents at the end of the year</b>		<b>491,801</b>	<b>274,613</b>

Notes to the accounts for the period ended 31 March 2018

**1 Accounting policies**

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

**a Basis of preparation**

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

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

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

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

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

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

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

Notes to the accounts for the period ended 31 March 2018 (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 2018 (continued)

**f Fund accounting**

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

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

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

**g Expenditure and irrecoverable VAT**

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

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

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

**h Allocation of support costs**

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

**i Operating leases**

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

**j Tangible fixed assets**

Individual or group of similar fixed assets costing £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 2018 (continued)

**k Debtors**

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

**l Cash at bank and in hand**

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

**m Creditors and provisions**

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

**n Financial Instruments**

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

**2 Legal status of the charity**

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

**3 Income from donations and legacies**

	Unrestricted £	Restricted £	2018 £	2017 £
Community Fundraising	360	-	360	-
Donations	4,593	-	4,593	15,497
Legacies	640	-	640	-
<b>Total</b>	<b>5,593</b>	<b>-</b>	<b>5,593</b>	<b>15,497</b>
<i>Total by fund 31 March 2017</i>	<i>264,637</i>	<i>8,067</i>	<i>272,704</i>	

# Mind in Salford

## Notes to the accounts for the period ended 31 March 2018 (continued)

### 4 Income from charitable activities

	Unrestricted £	Restricted £	2018 £	2017 £
Salford Advocacy (Salford City Coun	381,000	-	381,000	387,654
NHS England Secure (NHS Salford C	196,566	-	196,566	186,549
MacColl Ward Advocacy	13,450	-	13,450	
Subtotal for Advocacy	591,016	-	591,016	574,203
MAS (Citizen's Advice)	-	104,020	104,020	102,514
United Utilities	-	31,248	31,248	10,417
Salford Advice Service (NHS Salford	45,000	-	45,000	50,465
Young Person	17,025	-	17,025	
Subtotal for Welfare Rights and Deb	62,025	135,268	197,293	163,396
<b>Total</b>	653,041	135,268	788,309	737,599

### 5 Income from other trading activities

	2018 £	2017 £
Mindfulness	22,800	25,800
Training	8,282	13,058
Student Placements	1,260	-
Miscellaneous	-	210
	32,342	39,068

All income from other trading activities is unrestricted.



# Mind in Salford

## Notes to the accounts for the period ended 31 March 2018 (continued)

### 6 Investment income

	Unrestricted £	Restricted £	2018 £	2017 £
Income from bank deposits	83	-	83	5
	<hr/>	<hr/>	<hr/>	<hr/>
	83	-	83	5
	<hr/>	<hr/>	<hr/>	<hr/>

### 7 Cost of raising funds

	2018 £	2017 £
Salary	35,767	4,968
Other Personnel Costs	9,992	8,390
Premises	120	248
Administration	4,636	2,610
External Training Provider	4,042	6,983
Other	2,783	1,911
Support costs	2,646	855
Accounting	(420)	-
	<hr/>	<hr/>
	59,566	25,965
	<hr/>	<hr/>

All expenditure on cost of raising funds is unrestricted.

Mind in Salford  
Notes to the accounts for the period ended 31 March 2018 (continued)

**8 Analysis of expenditure on charitable activities**

	Advocacy £	Welfare Rghts and Debt Advice £	2018 £	2017 £
Salary	437,810	138,882	576,692	505,620
Other Personnel Costs	16,015	5,004	21,019	43,467
Administration	1,733	1,205	2,938	1,428
External Provider	85	10,748	10,833	4,481
Other	428	1,459	1,887	1,190
Governance and Support costs	48,375	17,611	65,986	74,189
	<u>504,446</u>	<u>174,909</u>	<u>679,355</u>	<u>630,375</u>
			2018 £	2017 £
Restricted expenditure			142,707	107,575
Unrestricted expenditure			536,648	522,797
			<u>679,355</u>	<u>630,372</u>

**9 Analysis of governance and support costs**

	Basis of apportionment	Support £	Governance £	2018 £	2017 £
Ind. examiner's fees	Activity's Income	-	1,200	1,200	1,620
HR	Number of Staff	1,035	-	1,035	3,031
Payroll Bureau	Number of Staff	1,909	-	1,909	2,047
Insurance Expense	Number of Staff	2,077	-	2,077	538
Rent and Rates	Number of Staff	32,960	-	32,960	32,000
Computer Hardware	Number of Staff	5,200	-	5,200	4,003
Computer Peripherals	Number of Staff	96	-	96	-
Computer Software	Number of Staff	1,512	-	1,512	4,152
Comp TechSupport	Number of Staff	790	-	790	1,212
Postage	Number of Staff	1,816	-	1,816	-
Stationery	Number of Staff	4,702	-	4,702	8,539
Telephone	Number of Staff	1,541	-	1,541	-
Advertising	Number of Staff	1,987	-	1,987	-
Accounting	Number of Staff	6,266	-	6,266	5,500
Professional Fees	Number of Staff	3,297	-	3,297	6,417
Bank Service Charges	Number of Staff	283	-	283	467
Equipment (Dep.)	Number of Staff	607	-	607	607
Misc. Exp	Number of Staff	174	-	174	1,073
Refreshments	Number of Staff	50	-	50	1,889
Subscriptions	Number of Staff	1,130	-	1,130	1,949
		<u>67,432</u>	<u>1,200</u>	<u>68,632</u>	<u>75,044</u>

Notes to the accounts for the period ended 31 March 2018 (continued)

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

This is stated after charging/(crediting):

	2018 £	2017 £
Depreciation	5,807	4,610
Independent examiner's fees	1,200	1,620
	<hr/> <hr/>	<hr/> <hr/>

**11 Staff costs**

Staff costs during the period were as follows:

	2018 £	2017 £
Wages and salaries	552,275	477,090
Social security costs	47,859	36,498
Pension costs	15,325	-
HMRC Holiday Allowance	(3,000)	(3,000)
	<hr/>	<hr/>
	612,459	510,588
	<hr/> <hr/>	<hr/> <hr/>

No employees has employee benefits in excess of £60,000 (2017: Nil).

The average number of staff employed during the period was 23.67 (2017: 21.67).

The average full time equivalent number of staff employed during the period was 21.67 (2017: 19.65).

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 £47,513.85 (2017: £42,735.77).

**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 (2017: 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 (2017: nil).

## Notes to the accounts for the period ended 31 March 2018 (continued)

**13 Government grants**

The government grants recognised in the accounts were as follows:

	2018 £	2017 £
MAS	104,020	102,514
UU	31,248	-
	<hr/>	<hr/>
	135,268	102,514
	<hr/>	<hr/>

There were no unfulfilled conditions and contingencies attaching to the grants

**14 Corporation tax**

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

**15 Fixed assets: tangible assets**

	Office equipment £	Computer equipment £	Total £
<b>Cost</b>			
At 1 April 2017	3,036	12,010	15,046
Additions	-	3,590	3,590
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2018	3,036	15,600	18,636
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At 1 April 2017	1,129	7,601	8,730
Charge for the year	607	5,200	5,807
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2018	1,736	12,801	14,537
	<hr/>	<hr/>	<hr/>
<b>Net book value</b>			
At 31 March 2018	1,300	2,799	4,099
	<hr/>	<hr/>	<hr/>
At 31 March 2017	1,907	4,409	6,316
	<hr/>	<hr/>	<hr/>

## Notes to the accounts for the period ended 31 March 2018 (continued)

**16 Debtors**

	2018 £	2017 £
Accounts receivable	13,303	38,468
Trade debtors	2,604	2,601
Other debtors	991	994
Prepayments and accrued income	4,602	830
	<hr/>	<hr/>
	21,500	42,893
	<hr/>	<hr/>

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

	2018 £	2017 £
Trade creditors	20,280	17,880
Other creditors and accruals	8,037	2,895
Deferred income	128,973	30,343
	<hr/>	<hr/>
	157,290	51,118
	<hr/>	<hr/>

**18 Analysis of movements in restricted funds**

	Balance at 1 April 2017 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2018 £
<b>Welfare Rights and Debt Advice</b>					
MAS	8,265	104,020	(112,285)	-	-
UU	(198)	31,248	(30,422)	-	628
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	8,067	135,268	(142,707)	-	628
	<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 advise, 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 2018 (continued)

**19 Analysis of movement in unrestricted funds**

	Balance at 1 April 2017 £	Income £	Expenditure £	Transfers £	As at 31 March 2018 £
General fund	264,637	691,059	(596,214)	-	359,482
	<u>264,637</u>	<u>691,059</u>	<u>(596,214)</u>	<u>-</u>	<u>359,482</u>
	<u>264,637</u>	<u>691,059</u>	<u>(596,214)</u>	<u>-</u>	<u>359,482</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	4,099	-	-	4,099
Other net current assets/(liabilities)	355,383	-	628	356,011
	<u>359,482</u>	<u>-</u>	<u>628</u>	<u>360,110</u>
Total	<u>359,482</u>	<u>-</u>	<u>628</u>	<u>360,110</u>

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

	2018 £	2017 £
<b>Net income/(expenditure) for the year</b>	87,406	135,832
<b>Adjustments for:</b>		
Depreciation charge	5,807	4,610
Dividends, interest and rents from investments	(83)	(5)
Decrease/(increase) in debtors	21,393	39,819
Increase/(decrease) in creditors	106,172	(75,128)
	<u>220,695</u>	<u>105,128</u>
<b>Net cash provided by/(used in) operating</b>	<u>220,695</u>	<u>105,128</u>