

Dorset Mind

(A company limited by guarantee)

Annual Report and Financial Statements Year Ended 31 March 2019

Company registration number: 5333018

Charity registration number: 1108168



Dorset Mind

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Trustees Report

Reference and Administrative Details

Chief Executive Officer	Marianne Storey
Trustees	Kenneth Heap (Chair) B.A., Adv Dip Crim., CGET, F.Syl Karen Butters (Vice Chair) (resigned 3 January 2019) Cliff Free (appointed 15 January 2019 and resigned 18 June 2019) Jane Kilpatrick (resigned 12 February 2019) Dr Rosalind Maycock BM (appointed 15 January 2019) Dr Andrew Mayers PhD, MBPsS, FRSA Dr Laurence Mynors-Wallis MA DM MRCP FMRcPsych (appointed 3 January 2019) Ian Prankerd MAAT, MinstLM, FIAB Robert Rutherford (appointed 21 May 2019) Iain Saker MSc JP (appointed 28 November 2018) Claire Wait (Treasurer) FCCA DChA Anna Windett
Patrons and Ambassadors	Angus Campbell Esq, Patron Dr Andrew Mayers PhD, MBPsS, FRSA, Patron Calvin Glen, Ambassador Becky Ledden, Ambassador Romy Simpkins, Ambassador
Principal Office	8 Stratfield Saye 20 - 22 Wellington Road Bournemouth BH8 8JN
Company Registration Number	5333018
Charity Registration Number	1108168
Bankers	CAF Bank 25 Kings Hill Avenue West Malling ME19 4TA
Independent Examiner	Sue Wintle FMAAT Accountant Oak Accounting 27 Bascott Road Bournemouth Dorset BH11 8RJ

Dorset Mind

Trustees Report

Structure, Governance and Management

Governing Document

Dorset Mind is a charitable company limited by guarantee, incorporated on 14 January 2005 and registered as a charity on 17 February 2005. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Board of Trustees

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 Board of Trustees. Under the requirements of the Memorandum and Articles of Association the members of the Board of Trustees are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

At the 2019 AGM Ian Pranker, Claire Wait and Anna Windett are due to stand down at the AGM and all will be re-elected.

All members of the Board of Trustees give their time voluntarily and receive no benefits from the charity. Any expenses claimed from the Charity are set out in the notes to these financial statements.

Dorset Mind recognises that a diverse, skilled and committed Board of Trustees is essential for the effective governance and management of the Charity. Dorset Mind also believes that the composition of the Board of Trustees should appropriately reflect the communities it serves. Recruitment of new Trustees is the responsibility of existing Trustees.

Trustee Induction and Training

Prospective Trustees are requested to attend an interview and at least two Trustee Board Meetings before appointment or election. Following appointment, Trustees are required to complete an induction process.

Dorset Mind Board of Trustees will ensure that New Trustees are adequately trained to ensure that the Charity meets its statutory and other obligations. In addition to any training relating to specific roles, all Trustees will be required to undergo an appropriate level of training in the following areas:

- The role/responsibility of a Trustee
- Induction to Dorset Mind
- Mental Health Awareness
- Safeguarding Vulnerable Adults and Children

Organisational Structure

Dorset Mind has a Board of Trustees which meets at least bi-monthly and is responsible for finance, policies, governance and strategy. At the date of approval, the Board of Trustees had seven members from a variety of backgrounds relevant to the work of the charity.

A Schedule of Delegation is in place that sets out Sub Committees with Terms of Reference describing their roles and responsibilities. Day to day responsibility for the delivery of the strategy and provision of the services rests with the CEO and Trustees.

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Affiliation

Dorset Mind is affiliated to Mind (The National Association for Mental Health). Under the affiliation agreement, Dorset Mind agrees:

- to share the charitable objectives of Mind; to abide by and promote the mental health, social care, human rights and other public policies adopted by Mind;
- to share the Mission Statement; and
- to operate to the standards outlines in the “Mind Quality Mark”

Every three years Dorset Mind is required to undergo assessment to retain its “Mind Quality Mark”. This was completed successfully in March 2019.

Risk Management

The Board of Trustees has considered the risks to which the Charity is exposed. The Finance, Risk and Quality sub-committee of the Board of Trustees meet at least bi-monthly and systems and procedures have been established to mitigate the risks the Charity faces.

Procedures are in place to protect staff, volunteers and service users. These procedures are regularly reviewed to ensure that they continue to meet the needs of the Charity.

Objects

The Charity’s objects are ‘to promote the preservation of mental health and to assist in relieving and rehabilitating persons suffering from mental health problems or conditions of emotional or mental distress requiring advice or treatment.’

Purpose

The areas of charitable activity are the provision of services for people suffering from mental health problems and the promotion of better mental health. All activities are undertaken to meet the charitable purposes for the public benefit, and due regard has been paid to the public benefit guidance provided by the Charity Commission.

The Trustees have agreed that the Charity’s Purpose as set out in its 5 Year Strategy is to:

1. Raise awareness within general and specific communities about mental ill health. That is to say that it will EDUCATE people about symptoms - what they are, what to expect and how to spot them. They will educate people about what they can do when they experience symptoms either themselves or someone they know.
2. CHALLENGE the stigma and inequality of mental ill health so that neither stigma nor inequality prevent people receiving the information and support they need.
3. Promote the ethos of RECOVERY of mental ill health by educating people about recovery and by directly providing support services to specific communities to assist them in their own recovery.

Activities

The Charity achieves its purpose through a range of activities.

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Education and Training

In achieving its purpose to EDUCATE, the charity undertakes a range of activities including education programmes for children and young people within and outside a school setting, produces and distributes a range of educational material to adults through a range of activities online and printed media; and undertakes a range of training programmes in workplaces to educate employees and employers.

Dorset Mind Your Head is a programme that works with young people and aspects of the programme educate young people and mental wellbeing, resilience and coping. The education elements of the Young People's Programme includes

- Assemblies and PHSE lessons in Secondary Schools
- Assemblies and PHSE lessons in Middle Schools under 'Big Umbrella'

Dorset Mind Works is a programme of Workplace Mental Health that works with companies to implement the Mental Health Core Standards of the Farmer/Stevenson 'Thriving at Work' Review 2017.

Blue Light Personnel is a programme of training for people who work in 'Blue Light' services i.e. Police, Ambulance Personnel and Fire & Rescue teams. It including Mental Health Awareness, Trauma and Peer Support Training.

Challenging Stigma

In achieving its purpose to CHALLENGE the stigma and inequality of mental ill health the charity undertakes a number of campaigns, mostly online through social media, to promote change in the way communities view mental health and those who experience mental health difficulty. It also works in partnership with other organisations to achieve the same.

In 2018/19 Dorset Mind undertook a number of campaigns:

#Day2Day - an online campaign of 23 personal videos to encourage people to talk about mental health at work. The films are part of the Mind 'Mental Health at Work' Employer resource gateway.

#Istressless - was created for Mental Health Awareness in May 2018 to encourage young people to share their favourite ways of handling stress.

Red January is a campaign that focuses on encouraging people to exercise for their wellbeing. Participants were asked to commit to exercising for thirty-one days in January and notice how it affected their wellbeing.

Recovery

In achieving its purpose to promote Recovery the charity runs a series of activities (services) that support adults and children and young people to recover from mental health difficulties, build resilience and regain social skills. With the exception of the Befriending service (which provides one to one community support) all our services are self-referral and have no waiting times.

The recovery services for adults are:

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East Dorset Adult Befriending Service - To provide a professional befriending relationship which provides one to one support in the community that promotes social inclusion. Volunteer Befrienders support and encourage people to access their own community and create social opportunities, to thereby increase their self-confidence and social interaction.

Rural Dorset Adult Befriending - As East Dorset Adult Befriending, but for people who live in rural Dorset who are at an increased risk of social isolation and the stigma that comes with being more visible in a small community.

Young People Befriending Service (Dorset-Wide) - As Adult Befriending, but for young people aged 14 to 18 who live anywhere in Dorset. The aims and goals are the same, but support offered is for up to six months.

Women in Mind - Provides a safe, secure and understanding support group environment in which women with mental health problems can support each other.

Wellbeing in Mind Support Groups (Dorchester, Sherborne, Verwood) - Wellbeing Support Groups are for anyone aged 18 or over who wants to be mentally healthy. The Group's focus is to educate people about common mental health issues like stress, anxiety and depression, how to spot the signs and symptoms as well as finding helpful ways of coping and improving them.

Dorchester Wellbeing Project - A six-month pilot offering wellbeing activities and talking support. Activities like yoga, drumming, visiting an alpaca farm along with mindful walking are some of the activities offered with a view to selecting top five activities that can be integrated into all our Wellbeing Groups.

Active in Mind Bournemouth - Open to anyone experiencing mental health problems, and their support workers. The group aims to provide a warm, welcoming and safe environment in which everyone feels supported, encouraged and stimulated.

Mind-Out (Bournemouth and Weymouth) - A safe, confidential and accepting space for LGB and Trans+ people experiencing mental health issues and offers recovery-based peer and staff support.

Carers in Mind - A monthly support group to help carers who live with a mental health condition take a break from caring and focus on self-care. It provides an opportunity to gain support through talking to people who have similar experiences.

Restored Eating Disorders Services - Restored at Dorset Mind seeks to support, empower and restore lives to overcome the effects of eating disorders. The service supports people with Anorexia, Bulimia, Binge Eating Disorders as well as un-diagnosed conditions. Restored provides counselling, mentoring and a Recovery Support Group.

Mind Blue Light Counselling - Is a self-referral counselling service for any 'blue light' personnel. People can access between six and twelve sessions for support with mild to moderate wellbeing challenges. A further six sessions can be accessed if required.

Adult Recovery Service Counselling - A charged-for service for adults aged 18+ to people throughout Dorset.

The recovery services for young people are:

Dorset Mind Your Head - the recovery support options of the Young People's Programme include:

- A Wellbeing Mentorship Programme

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Trustees Report

- Connected Minds: Activity-based support groups outside school in Dorchester, Blandford and Weymouth
- Wellbeing Support Groups: Bournemouth, Christchurch and Purbeck
- Counselling: Dorchester, Ferndown, Purbeck and Christchurch
- Befriending across the county
- Young Ambassadorship Programme
- Resilience Workshops

Volunteers

Dorset Mind's services could not be provided without volunteers. Our team of committed volunteers have helped to deliver the Befriending Service and volunteers have helped with all other services, as well as with administration, fund-raising and mental health promotion.

Achievements and Performance

Numbers

Dorset Mind has undertaken more activity this year than in previous years and the Board of Trustees express thanks to the people, organisation, partners and funders who help us to undertake this work.

Service Number of Sessions Total Receiving Support

Adult Recovery Services 1,996 547

Young People Programme 170 10,672

Workplace Training 168 1,516

TOTAL 2,334 12,735

Education and Training

Workplace Training

In total, 1,516 adults received training in the workplace.

Young People

Big Umbrella Education 620

Education in Secondary Schools 8,522

TOTAL 9,142

Campaigning

In 2018/19 Dorset Mind's campaigning and stigma reducing activity reached:

- 100,864 people through online social media campaigns
- 6,428 views online of our social media posts; and
- 4,047 people face to face at events

13,500 follow Dorset Mind across its social media channels of Facebook, Twitter, LinkedIn and Instagram.

#Day2Day received 2,509 views online. Across all digital platforms this campaign accounted for over 100,000 views; including over 28,000 on LinkedIn. On Twitter, it achieved 10.2 million impressions and over 2,648 tweets.

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#StressLess had 1,633 views online, and interactive materials visibly displayed in 3 schools and in Poole Town Centre.

Red January was undertaken by 136 participants. A multi-faceted social media campaign across all our social media channels reached 27,386 people on Facebook and had 69,336 impressions on Twitter.

Recovery

Adult Recovery Services

One to One Befriending 12
Support Groups 310
Counselling (new at end Mar 2019) 1
Information Telephone Line 223
Total 546

Children and Young People Recovery Services

Befriending 6
Big Umbrella 121 25
Peer Mentor Programme 60
Counselling 18
Connected Minds 35
Wellbeing Support Groups 8
DMYH Workshops 1,327
Young Ambassadors 8
Parent Workshops 44
TOTAL 1,555

Volunteering

Dorset Mind registered 240 volunteers of whom 73 were regularly involved in our work:

Events and Fundraising 15
Marketing and Social Media 4
Ambassadors 7
Children & Young People Programme 47
Adult Services 19
TOTAL 92

Achievements and Performance

Outcomes

Across its activities, Dorset Mind uses a range of methods to measure and record its impact and the outcomes its beneficiaries experience

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Education

Adult Training

For all external training courses, delegates are requested to complete an evaluation form which asks them to score knowledge before and after training, as well as a net promoter score of how likely they would recommend the training (scale of 1-10).

83% of people stated their knowledge around mental health had improved as a result of attending training. The average Net Promoter Score across the year was 9.39/10. HR directors at seven of our companies have noticed a reduction in absenteeism or presenteeism.

Young People

Our education to young people is delivered through assemblies, PHSE lessons and talks. Overall 72% of participants reported that our interventions were helpful or very helpful.

Campaigning

To monitor the impact of our campaigns and activities to tackle stigma beyond counting numbers, we seek feedback through personal experiences.

“I saw #Day2Day on Facebook and it prompted me to reach out to for support”

Facebook Follower

“Quote from Matt Desmier about someone opening up to him through #Day2Day”

Digital Agency CEO

“#StressLess campaign helped me to talk to my friends more about how I feel”

Student At Corfe Hills School

“Red January has got me into running and I’ve carried on even after the campaign ended”

Red January Participant

Recovery

Adult Recovery Services

Using the Warwick-Edinburgh Mental Wellbeing Scale as a measure, our Adult Recovery Services showed an average 3.4-point increase in wellbeing score across all groups and services. This shows an increase from low to moderate wellbeing.

Feedback from our services showed an 89.4% rating of very good or excellent.

100% of all respondents said they would recommend the services.

Young People Services

The average increase in mood score of the young people attending our groups is 0.7 using a mood score between 1 and 5. An improvement of 35%.

Using the Short Warwick-Edinburgh Mental Wellbeing Scale as a measure, Young People showed an average 3.2-point increase in wellbeing. This shows an increase from low to moderate wellbeing. This is an average percentage increase of 21%.

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79% of young people who received individual support reported they were a bit better or much better. 87% who received counselling showed a positive improvement in mood. On average the improvement was by 30%.

Financial Review

Income and Expenditure

During the year total incoming resources were £429,885 (2018: £185,960), the final result for the year was a surplus of £118,378 (2018: £47,205).

Reserves Policy

The Board of Trustees 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 equal to the weighted financial impact of the operational and regulatory risks identified in the charities risk register which is £114k at the 2019 year-end.

Unrestricted reserves are held for the following purposes:

- To maintain services through periods of reduced funding and cash flow;
- To develop new projects;
- To pay redundancy and recruitment costs; and
- To respond to adverse incidents.

At the year end the charity held total free unrestricted reserves (excluding designated funds) of £108,540 (2018: £91,975).

The annual report was approved by the trustees of the charity on 17 October 2019 and signed on its behalf by:

.....
Kenneth Heap (Chair) B.A., Adv Dip Crim., CGET, F.Syl
Trustee

Dorset Mind

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Dorset Mind for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 17 October 2019 and signed on its behalf by:

.....
Kenneth Heap (Chair) B.A., Adv Dip Crim., CGET, F.Syl
Trustee

Dorset Mind

Independent Examiner's Report to the trustees of Dorset Mind

I report to the charity trustees on my examination of the accounts of the Charitable Company for the year ended 31 March 2019.

Responsibilities and basis of report

As the charity's trustees (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Sue Wintle FMAAT
Accountant

Oak Accounting
27 Bascott Road
Bournemouth
Dorset
BH11 8RJ

24 October 2019

Dorset Mind

Statement of Financial Activities for the Year Ended 31 March 2019 (Including Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total 2019 £
Income and Endowments from:				
Donations	2	176,946	148,898	325,844
Charitable activities	3	53,645	20,455	74,100
Investment income	4	171	-	171
Restored transfer	5	29,770	-	29,770
Total Income		<u>260,532</u>	<u>169,353</u>	<u>429,885</u>
Expenditure on:				
Charitable activities	6	<u>(234,019)</u>	<u>(77,488)</u>	<u>(311,507)</u>
Total Expenditure		<u>(234,019)</u>	<u>(77,488)</u>	<u>(311,507)</u>
Net income		26,513	91,865	118,378
Transfers between funds		<u>(6,457)</u>	<u>6,457</u>	<u>-</u>
Net movement in funds		20,056	98,322	118,378
Reconciliation of funds				
Total funds brought forward		<u>91,975</u>	<u>26,918</u>	<u>118,893</u>
Total funds carried forward	15	<u><u>112,031</u></u>	<u><u>125,240</u></u>	<u><u>237,271</u></u>

Dorset Mind

Statement of Financial Activities for the Year Ended 31 March 2019 (Including Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total 2018 £
Income and Endowments from:				
Donations	2	101,643	51,631	153,274
Charitable activities	3	5,056	27,582	32,638
Investment income	4	48	-	48
Total Income		<u>106,747</u>	<u>79,213</u>	<u>185,960</u>
Expenditure on:				
Charitable activities	6	<u>(57,814)</u>	<u>(80,941)</u>	<u>(138,755)</u>
Total Expenditure		<u>(57,814)</u>	<u>(80,941)</u>	<u>(138,755)</u>
Net income/(expenditure)		48,933	(1,728)	47,205
Transfers between funds		<u>(6,991)</u>	<u>6,991</u>	<u>-</u>
Net movement in funds		41,942	5,263	47,205
Reconciliation of funds				
Total funds brought forward		<u>50,033</u>	<u>21,655</u>	<u>71,688</u>
Total funds carried forward	15	<u><u>91,975</u></u>	<u><u>26,918</u></u>	<u><u>118,893</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2018 is shown in note 15.

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Balance Sheet

31 March 2019

	Note	2019 £	2018 £
Fixed assets			
Tangible assets	11	3,491	-
Debtors	12		
- due within one year		31,352	42,716
Cash at bank and in hand		<u>206,827</u>	<u>77,875</u>
		238,179	120,591
Creditors: Amounts falling due within one year	13	<u>(4,399)</u>	<u>(1,698)</u>
Net current assets		<u>233,780</u>	<u>118,893</u>
Net assets		<u>237,271</u>	<u>118,893</u>
Funds of the charity:			
Restricted funds		125,240	26,918
Unrestricted income funds			
Unrestricted funds		<u>112,031</u>	<u>91,975</u>
Total funds	15	<u>237,271</u>	<u>118,893</u>

For the financial year ending 31 March 2019 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

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Balance Sheet

31 March 2019

The financial statements on pages 12 to 26 were approved by the trustees, and authorised for issue on 17 October 2019 and signed on their behalf by:

.....
Kenneth Heap (Chair) B.A., Adv Dip Crim., CGET, F.Syl
Trustee

.....
Claire Wait (Treasurer) FCCA DChA
Trustee

Company Registration Number: 5333018

Dorset Mind

Notes to the Financial Statements

Year Ended 31 March 2019

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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 Companies Act 2006.

Basis of preparation

Dorset Mind meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Dorset Mind is a registered charity, registration number 1108168, company number 5333018, registered in the United Kingdom. The address of the charity is given in the reference and administrative details on page 1 of these financial statements. The nature of the charity's operations and principal activities are described in the Trustees annual report.

The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

Exemption from preparing a cash flow statement

The charity adopted Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

Voluntary income including donations, gifts and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

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Notes to the Financial Statements

Year Ended 31 March 2019

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Charitable activities

Income from charitable activities includes income recognised as earned (as the related services are provided).

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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Notes to the Financial Statements

Year Ended 31 March 2019

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer equipment	3 years straight line basis

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

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Notes to the Financial Statements

Year Ended 31 March 2019

2 Income from donations

	Unrestricted funds	Restricted funds	Total 2019	Total 2018
	General £	funds £	£	£
Donations and legacies;				
Appeals and donations	161,167	48,780	209,947	105,606
Legacies	-	-	-	100
Grants, including capital grants;				
Grants received	15,779	100,118	115,897	47,568
	<u>176,946</u>	<u>148,898</u>	<u>325,844</u>	<u>153,274</u>

3 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2019	Total 2018
	General £	funds £	£	£
Contractual income from government or public authorities	-	20,455	20,455	22,044
Provision of training	45,323	-	45,323	5,056
Service user charges	6,929	-	6,929	5,538
Trading income	1,393	-	1,393	-
	<u>53,645</u>	<u>20,455</u>	<u>74,100</u>	<u>32,638</u>

Dorset Mind

Notes to the Financial Statements

Year Ended 31 March 2019

4 Investment income

	Unrestricted funds		
	General	Total	Total
	£	2019	2018
		£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	171	171	48

5 Restored transfer

On 1 June 2018 Dorset Mind acquired all the assets and liabilities of Restored Eating Disorders (registered charity number 1174057) for £nil consideration. These assets and liabilities were brought into Dorset Mind's accounts at that date at their fair value. Income and expenses in relation to Restored Eating Disorders have been included in Dorset Mind's Statement of Financial Activities from 1 June 2018.

Details of the transfer of assets and liabilities on 1 June 2018 are as follows:-

	£
Bank and cash	29,770

Dorset Mind

Notes to the Financial Statements

Year Ended 31 March 2019

6 Expenditure on charitable activities

Charitable activities expenditure

	Total 2019 £	Total 2018 £
Fundraising costs	8,948	648
Wages and salaries	229,600	103,878
Subcontract	1,098	-
HR Support service	1,932	1,565
Staff training	2,982	412
Room hire	8,497	2,890
Telephone	2,135	1,424
Printing, postage and stationery	6,308	2,126
Sundry expenses	2,499	363
Travel and subsistence	10,717	6,001
Clinical supervision	1,545	690
Rent and rates	14,915	11,425
Insurance	804	857
Premises costs	4,458	40
Equipment lease costs	1,460	-
Computer equipment and consumables	1,179	1,197
Subscriptions and affiliation fees	2,461	1,144
Advertising and promotion	1,259	712
Consultancy fees	2,581	1,200
Bank charges	197	60
Bookkeeping and payroll	4,194	1,255
Depreciation	625	-
Governance costs	1,113	868
	<u>311,507</u>	<u>138,755</u>

Governance costs

	Unrestricted funds	Total 2019 £	Total 2018 £
	General £		
Independent Examiner's remuneration	396	396	330
Trustees expenses	297	297	378
Other governance costs	420	420	160
	<u>1,113</u>	<u>1,113</u>	<u>868</u>

Dorset Mind

Notes to the Financial Statements

Year Ended 31 March 2019

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2019 £	2018 £
Operating leases - plant and machinery	1,460	-
Depreciation of fixed assets	625	-
Independent examiners fee	<u>396</u>	<u>330</u>

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

During the year expenses totalling £297 (2018: £378) were paid to trustees'.

9 Staff costs

The aggregate payroll costs were as follows:

	2019 £	2018 £
Staff costs during the year were:		
Wages and salaries	219,631	101,396
Social security costs	6,477	1,694
Pension costs	<u>3,492</u>	<u>788</u>
	<u>229,600</u>	<u>103,878</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2019 No	2018 No
	<u>24</u>	<u>12</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £25,379 (2018 - £16,920).

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Dorset Mind

Notes to the Financial Statements

Year Ended 31 March 2019

11 Tangible fixed assets

	Computer equipment £	Total £
Cost		
Additions	4,116	4,116
At 31 March 2019	4,116	4,116
Depreciation		
Charge for the year	625	625
At 31 March 2019	625	625
Net book value		
At 31 March 2019	3,491	3,491

12 Debtors

	2019 £	2018 £
Trade debtors	5,452	33,374
Prepayments	11,100	6,636
Accrued income	14,800	2,706
	31,352	42,716

13 Creditors: amounts falling due within one year

	2019 £	2018 £
Pension scheme creditor	-	86
Accruals	4,399	1,612
	4,399	1,698

14 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £3,492 (2018 - £788). Contributions totalling £nil (2018: £86) were outstanding at the year end and are included in creditors.

Dorset Mind

Notes to the Financial Statements

Year Ended 31 March 2019

15 Funds

	Balance at 1 April 2018 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2019 £
Unrestricted funds					
<i>General</i>					
Unrestricted fund	91,975	260,532	(234,019)	(6,457)	112,031
Restricted funds					
Active in Mind	1,667	7,425	(7,118)	360	2,334
Rural Dorset	2,538	36,207	(6,330)	-	32,415
Women in Mind	-	4,684	(5,292)	608	-
Panacea	484	3,346	(3,284)	-	546
Adult befriending	-	6,358	(11,847)	5,489	-
Mind Out	-	6,066	(756)	-	5,310
Verwood Wellbeing	53	1,500	(791)	-	762
Youth appeal	22,176	25,440	(26,569)	-	21,047
Blue light training	-	36,047	(1,092)	-	34,955
Restored	-	29,770	(14,409)	-	15,361
The stable	-	12,510	-	-	12,510
Total restricted funds	<u>26,918</u>	<u>169,353</u>	<u>(77,488)</u>	<u>6,457</u>	<u>125,240</u>
Total funds	<u>118,893</u>	<u>429,885</u>	<u>(311,507)</u>	<u>-</u>	<u>237,271</u>

Dorset Mind

Notes to the Financial Statements

Year Ended 31 March 2019

	Balance at 1 April 2017 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2018 £
Unrestricted funds					
<i>General</i>					
Unrestricted fund	41,533	106,747	(57,814)	1,509	91,975
<i>Designated</i>					
Wind up fund	8,500	-	-	(8,500)	-
Total unrestricted funds	<u>50,033</u>	<u>106,747</u>	<u>(57,814)</u>	<u>(6,991)</u>	<u>91,975</u>
Restricted funds					
Active in Mind	2,333	8,459	(10,863)	1,738	1,667
Rural Dorset	-	9,359	(6,821)	-	2,538
Women in Mind	-	5,222	(5,460)	238	-
Panacea	-	3,641	(3,157)	-	484
Adult befriending	1,589	7,947	(11,623)	2,087	-
Mind Out	-	7,744	(10,672)	2,928	-
Verwood Wellbeing	412	961	(1,320)	-	53
Youth appeal	10,142	35,880	(23,846)	-	22,176
Education in Mind	4,000	-	(4,000)	-	-
Dorset Community Foundation	3,179	-	(3,179)	-	-
Total restricted funds	<u>21,655</u>	<u>79,213</u>	<u>(80,941)</u>	<u>6,991</u>	<u>26,918</u>
Total funds	<u><u>71,688</u></u>	<u><u>185,960</u></u>	<u><u>(138,755)</u></u>	<u><u>-</u></u>	<u><u>118,893</u></u>

Dorset Mind

Notes to the Financial Statements

Year Ended 31 March 2019

The specific purposes for which the funds are to be applied are as follows:

The Befriending Service – community based (Bournemouth and wider community and West Howe) providing one to one support to members of the local community who have been referred by a local Community Mental Health Team.

Women in Mind – Bournemouth - providing support for women with common and serious mental health problems, and an opportunity to share their issues in a supportive environment.

Panacea – Bournemouth (2 locations) - providing a range of support services for people with anxiety and conditions such as agoraphobia, social phobia and obsessive-compulsive disorder.

The Active in Mind Group – Bournemouth - providing an opportunity for sporting and other activities, including badminton, table tennis and pool.

Mind Out – Bournemouth and Weymouth - providing support to lesbian, gay, bisexual and transgendered people with mental health problems.

Wellbeing Service – Verwood - promoting mental wellbeing and providing support for common mental health problems.

Rural Dorset - funding for services in rural areas.

Youth Services - funding in respect of 'Dorset Mind Your Head' service.

Blue Light Training - funding received in respect of emergency services 'Blue Light' training.

Restored - funding in respect of Restored Eating Disorder service.

The Stable - funding in respect of a specific project.

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General £	£	£
Tangible fixed assets	3,491	-	3,491
Current assets	112,939	125,240	238,179
Current liabilities	(4,399)	-	(4,399)
Total net assets	<u>112,031</u>	<u>125,240</u>	<u>237,271</u>

17 Related party transactions

There were no related party transactions in the year.