

Registered Charity Number: 1058006
Company number: 03215318

Sheffield African Caribbean Mental Health Association Limited

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 31 March 2019

Sheffield African Caribbean Mental Health Association Limited

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Sheffield African Caribbean Mental Health Association Limited

Legal and administrative information For the year ended 31 March 2019

Also known as
SACHMA

Company Number
03215318

Charity number
1058006

Trustees
Mrs Cecelia Jackson-Chambers
Ms Vivine Gayle
Mr David Bussue
Mrs Karen Walker
Mrs Melva Keturia Robinson-Clarke
Mrs Fay Colphon (Carer Rep)
Mr Paul Watson (Service User Rep)

Company secretary
Mrs Karen Walker

Project lead
Cecelia Jackson Chambers

Principal Address
84 Andover Street
Sheffield
S3 9EH

Bankers
The Co-operative Bank
PO Box 250
Skelmersdale
WN8 6WT

Independent Examiner
Sarah Lightfoot, ACA DChA

Voluntary Action Sheffield
Community Accounting Service
The Circle
33 Rockingham Lane
Sheffield
S1 4FW

Sheffield African Caribbean Mental Health Association Limited

Trustees' annual report For the year ended 31 March 2019

The directors, who are also trustees of the charity, submit their annual report and the financial statements for the year ended 31 March 2019.

Structure, governance and management

Sheffield African Caribbean Mental Health Association Limited (SACMHA) is a charitable company limited by guarantee, incorporated on 8 August 1992. The company was established under a Memorandum of Association which identified the objects and powers of the charitable company and is governed under its Articles of Association.

The trustees of the charity are also directors of the company for the purposes of company law. Under the requirements of the Memorandum and Articles of Association the trustees are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

The Charity seeks to relieve African Caribbean persons in the area of benefit (Yorkshire and Humberside and Nottinghamshire) who are suffering from mental illness or who otherwise are in need by reason of their age, youth, disability, financial hardship or social circumstances, along with their carers and supporters. In order to best provide an effective service to service users, the board holds two seats open for service users and carer representatives. To enhance the ability of the management team the Board are able to co-opt appropriately qualified and experienced members.

The organisation also trades as SACMHA Health and Social Care and via that route offers adult health and social care services to adults irrespective of ethnicity and from a wider perspective than mental ill-health.

The board of trustees bring a broad range of skills to the organisation. The board members have experience of working with people suffering poor mental and physical health and come from a range of statutory and voluntary organisations. These skills are supported by board members with experience in business and personnel management.

None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

Trustee induction and training

Prior to attending their first board meeting all new trustees are invited to a meeting with two members of the board. This meeting provides an opportunity for the exchange and sharing of information for both the new trustee and the board. It is an opportunity to clarify any issues the trustee may have with regard to becoming a board member. In addition all new trustees are provided with an induction pack. This pack outlines the obligations of board members and provides information on the work and objectives of SACMHA. Additionally new trustees are provided with minutes of the last three board meetings enabling them to be up to date with issues currently being addressed by the board.

SACMHA seeks to ensure board members are updated on all issues that affect the management of the charity. Financial resources are made available within the organisation to enable individual board members to undertake training that will support the work of the organisation.

Sheffield African Caribbean Mental Health Association Limited

Trustees' annual report (continued)

For the year ended 31 March 2019

Organisational structure

SACMHA has a board of trustees of 9 members who meet monthly 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 the services rest with the Project Lead, who is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Project Lead has responsibility for the day-to-day operational management of the service, including individual supervision of the staff team to ensure that the team continues to develop their skills and working practices in line with new legislation and best practice.

Charitable Aims and objectives

The objects of the Charity ('the Objects') are to relieve African Caribbean persons in the area of benefit (Yorkshire and Humberside and Nottinghamshire) who are suffering from mental illness or who otherwise are in need by reason of their age, youth, disability, financial hardship or social circumstances ("the beneficiaries"), by the provision of social and health care facilities and of research, information, advice and education on all aspects of mental and physical health among the beneficiaries.

The charity's activities continue to focus on social inclusion to enable Service Users to have a voice and function as fully active members of the community.

We are working to promote choice and control for all beneficiaries of the organisation seeking to access services from SACMHA by working closely with statutory and or other third sector organisations. We have not changed our focus but have been working hard to consolidate our existing service with the aim of improving quality and our performance in service delivery.

In general terms SACMHA aims to deliver the following objectives:

- To work with and supporting carers, family and friends of members of the African and Caribbean community.
- To be more involved in discussion around the development of mental health services.
- To enable members of the African and Caribbean community their carers family and friends to access services from statutory and or/voluntary organisations to meet their assessed needs.
- To provide training opportunities for service users, carers and mental health professionals.
- To maintain adequate levels of staff with appropriate experience and qualifications to deliver the objectives of the organisation.
- To attract and maintain adequate financial resources to meet the aims of the organisation.
- To work in partnership with other agencies to promote education and employment.
- To work in partnership with other agencies to secure the widest range of services available to meet the need of Service Users.

Activities and achievements

The Charity has always predominantly provided support in the community to African and Caribbean people who are experiencing mental ill health. In recognition of the charities ability to provide a service to the wider community beyond those suffering mental ill health, our services are now accessible to anyone in need of health and social care support.

Sheffield African Caribbean Mental Health Association Limited

Trustees' annual report (continued) For the year ended 31 March 2019

Activities and achievements (continued)

The main areas of charitable activity are the provision of Self-Directed Support services for those with individual budgets, which includes:

- Community Outreach Support
- Advocacy
- Carers Support
- Payroll Services
- Budget Management
- Support Planning
- Recruitment of Personal Assistants
- Appointee-ships
- Educational activities
- Public engagement and information sharing.

Outreach Services and Resource Centre

The resource centre continued to be a fundamental part of the service during the year providing a culturally appropriate venue where Service Users can relax or engage in activities in a comfortable, safe and supportive environment. However, over the past year usage of the centre by services users has reduced and the board has decided that the building will be better put to use to generate income by providing accommodation. As such, the lunch club was discontinued after the year end the administration function moved offices.

However the organisation continues to see individual service users on an ad-hoc basis and plan to develop this outreach service more fully with the appointment of a part time outreach worker early in 2020. This post will be funded via the Tudor Trust who have provided an unrestricted grant for core salary funding..

Rampton Cultural service

We have for many years had a relationship with North Nottinghamshire Mental Health Trust initially providing food and in recent years cultural services that keep the patients in touch with their culture and the outside world generally. Funding for this service is ongoing but will be significantly reduced in the New Year leading to an agreed re-shaping of the service offer. In anticipation of these changes the working hours of members of staff have been reduced.

Hospital Advocacy service

The organisation will continue to provide an advocacy service via funding provided by Sheffield Care Trust. However the contact for Wathwood was ended in September 2019. The post holder resigned so there were no redundancy implications. The organisation will advertise and appoint to an 18.5 hour post in early 2020 thereby enabling us to continue to provide this service

Befriending service (Epic)

The befriending hospital service continues and funding remains unchallenged at this point. Where funding to be an issue this post would cease and the occupant be made redundant.

Sheffield African Caribbean Mental Health Association Limited

Trustees' annual report (continued)

For the year ended 31 March 2019

Related parties

The Charity seeks to work within national legislation and alongside local statutory and voluntary organisations active in the mental health field.

As a specialist provider of mental health services to African and Caribbean people in the Yorkshire, Humberside and Nottinghamshire area, SACMHA continues to maintain strong relationships with the Local Authority, Sheffield Health and Social Care Trust, the CCG and Nottinghamshire Mental Health Trust.

Financial review

The financial environment in which SACMHA operates has become increasingly difficult over the past few years with financial cuts having been made in all areas of adult social care.

The charity operates a Self-Directed Support services, whereby client support budgets are paid into the charity's dedicated client bank account, and paid out as directed by the clients for their support. As per note 16 in the financial statements, the board has considered the implication of the closed SDS client accounts with overdrawn balances and have accepted that there will be no funding available from external sources. Therefore SACMHA has taken responsibility of covering these balances as at 31 March 2019, amounting to £26,952 – this is shown as a cost within the charitable activities. A further overdrawn balance of £7,951 relating to unidentified client transactions remains within the creditor. This will be further investigated and a decision taken in the 19/20 accounts regarding this balance. Cash will be transferred over, when cashflow allows, to the SDS bank account, to ensure that active client balances are fully funded by the cash in the account.

Access to funding from all external partners remains extremely challenging. Though we have had no loss of funding in 2019-19, 2019-20 will see a reduction in contracted funds – budget planning remains extremely challenging.

SACMHA continues to be reliant on volunteers working alongside a small team of paid staff and the 3 day opening pattern established in 2016 remains in situ. This mode of operation is not unique to SACMHA and the Board continues to work hard to seek out opportunities to resolve this position.

Principle funding sources

The charity maintains its funding through the provision of a range of Self-Directed Support activities and a number of contracts. The principle funders of the charity remain: Nottinghamshire Health Care and Sheffield Health and Social Care Trust.

The relationships with our primary contractors above remain central to our funding portfolio. It was hoped that income from Self Directed Support activities funded by the Local Authority would become a greater proportion of the organisations funding into the future. However though we have seen no significant loss of income in this area equally we have not seen the hoped for increase.

Reserves policy

The board has examined the charity's requirements for reserves in light of the financial risks to the organisation. It has established a policy whereby the unrestricted funds, not committed or invested in tangible fixed assets, will be £21,000.

Free reserves at 31 March 2019 were £11,128.

Sheffield African Caribbean Mental Health Association Limited

Trustees' annual report (continued) For the year ended 31 March 2019

Plans for the future

The board has determined that the resource centre will better support the objectives of the organisation either by a change of use or sale of the building. To this end the lunch club has now closed and the offices will be moved to an alternative accommodation.

We have applied for, and been successfully, in attracting funding for a part time project leader and outreach worker. The appointment of these two members of staffing 2019-20 should help us maintain our marketing strategy, increase our profile in the social care and third sector provider services in the city and develop the services we offer overall.

Risk management

The board of trustees has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated regularly. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. 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 and projects.

Procedures are in place to ensure compliance with health and safety of staff, volunteers, Service Users, or anyone accessing or providing a service to the association, in the performance of their duties. Staff have received health and safety training and evidence of the Association's compliance to health and safety legislation is monitored by the Local Authority.

Evidence of compliance with food management systems is monitored by the Environmental Health Services and Support, Training & Services plc. These procedures are periodically reviewed to ensure that they continue to meet the legal requirements for the charity's continued safe operation.

The charity has a finance officer who reports to the board on a regular basis to look at the business of the association and to monitor its finances and any potential threats to the association.

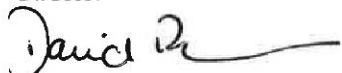
Small company provisions:

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The directors declare that they have approved the directors' annual report above on 18 December 2019

Signed on behalf of the directors:

Print name: VIVINE GAYLE
Director


Print name: DAVID BURSUE
Director


Independent examiner's report to the directors of Sheffield African Caribbean Mental Health Association Limited ('the Company')

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

Responsibilities and basis of report

As the directors of the Company 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 company'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 – matter of concern identified

I have completed my examination. I have identified matters of concern that give me reasonable cause to believe that: confirm that no matters have come to my attention in connection with the examination giving me cause to believe that accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act.

Cash received for the lunch club has not been banked during the year. Records kept show income of £2,507 and expenses of £350. Insufficient records have been kept in relation to cash collected and no cash count has been undertaken, therefore the balance of £1,202 cash included in the accounts cannot be verified.

I confirm that no other matters have come to my attention that give me cause to believe in any material respect:

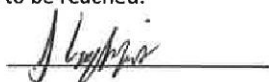
1. the accounts do not accord with those records; or
2. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
3. the 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 organisations preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have identified the following additional matters of concern during my work:

1. Note 16 details the decision to underwrite the negative closed client SDS accounts, which I believe is the correct course of action to allow the active client accounts to be properly funded. However, the accounting transaction associated with this decision is to recognise the cost to SACHMA as exceptional expenditure. This issue has arisen because of historic issues of spending money out of a client account before money was received in from the external funders. Since no future external funding will be found, SACHMA is funding these costs.
2. The above issue has decreased free reserves by £26,952. There is a further potential £7,951, as detailed in note 16 that may need to be funded in the 2019/20 accounts. Free reserves as at 31 March 2019 are low, and below the target. The trustees' report makes reference to 2 contracts being lost and planned work to the building to convert it to accommodation. I therefore have concerns about the going concern of the charity.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Signed:



Sarah Lightfoot, ACA DChA

Voluntary Action Sheffield
Community Accountancy Service
The Circle
33, Rockingham Lane
Sheffield
S1 4FW

Date:

19 December 2019

Sheffield African Caribbean Mental Health Association Limited

Statement of Financial Activities

(incorporating the income and expenditure account)

For the year ended 31 March 2019

	Notes	Unrestricted funds £	Restricted funds £	Total 2019 £	Unrestricted funds £	Restricted funds £	Total 2018 £
Income from:							
Donations		671	-	671	1,200	-	1,200
Charitable activities	2	68,873	2,425	71,298	92,296	-	92,296
Other trading activities	3	-	-	-	5,758	-	5,758
Investments	4	4	-	4	12	-	12
Total income:		69,548	2,425	71,973	99,266	-	99,266
Expenditure on:							
Charitable activities	5	86,143	-	86,143	94,803	-	94,803
Charitable activities - exceptional expenditure		26,952	-	26,952	-	-	-
Total expenditure		113,095	-	113,095	94,803	-	94,803
Net income/(expenditure)		(43,547)	2,425	(41,122)	4,463	-	4,463
Total funds brought forward		128,929	-	128,929	124,466	-	124,466
Total funds carried forward		85,382	2,425	87,807	128,929	-	128,929

Sheffield African Caribbean Mental Health Association Limited

Balance Sheet

As at 31 March 2019

	Notes	2019 £	2018 £
Fixed Assets			
Tangible Assets	8	74,254	74,254
Current assets			
Debtors	9	12,965	13,565
Cash at bank and in hand	10	42,639	57,149
Total current assets		55,604	70,714
Creditors: amounts falling due within one year	11	(42,051)	(16,039)
Net current assets		13,553	54,675
Total assets less current liabilities		87,807	128,929
Creditors: amounts falling due after more than one year		-	-
Total net assets		87,807	128,929
Funds of the Charity			
Unrestricted funds		85,382	128,929
Restricted funds	12	2,425	-
Total funds	13	87,807	128,929

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


The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

Approved by the Board on 18.12.19

Signed on behalf of the board by:

(print name): VIVINE GAYLE
Director 

Sheffield African Caribbean Mental Health Association Limited

Notes to the Accounts

For the year ended 31 March 2019

1 Accounting Policies

(a) General

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. The financial statements have adopted Charities SORP (FRS 102) Bulletin 1 and taken advantage of the exemption not to prepare a Statement of cashflows.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value. There are no restatements require to any balance.

(b) 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.

Contract income is included in the year in which the service took place.

(c) 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.

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

(d) Tangible fixed assets

All items of capital expenditure below £500 are written off as incurred.

Depreciation has been calculated to write down the cost of all tangible fixed assets over their expected useful lives on the following basis:

Fixtures, fittings and equipment	15% straight line
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Properties are held at cost, and depreciated over the life of the asset. However, changes in market prices may indicate that the residual value of the properties has stayed the same or increased. In this case, the depreciation charge for the year will be £nil for the year, being a change in the accounting estimate.

(e) 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.

(f) Trade debtors

Trade debtors are amounts due from customers for 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 company will not be able to collect all amounts due according to the original terms of the receivables.

(g) Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Sheffield African Caribbean Mental Health Association Limited

Notes to the Accounts (continued)

For the year ended 31 March 2019

1 Accounting Policies

(h) Fund accounting

Unrestricted funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor.

Designated funds are set aside by the charity's trustees for a specific purpose.

(i) Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

(j) Going concern

The trustees believe that the charity can continue to operate for 12 months from the signing of the accounts because, despite the loss of contracts, they have a plan to generate income from the building owned.

2 Income from charitable activities

Provision of services	Funder	Unrestricted funds £	Restricted funds £	Total 2019 £	Unrestricted funds £	Restricted funds £	Total 2018 £
Acute Care Advocacy	SH&SC	24,203	-	24,203	24,000	-	24,000
Advocacy together	Together	15,500	-	15,500	15,500	-	15,500
EPIC project	SH&SC	6,000	-	6,000	-	-	-
Self Directed Support fees		5,540	-	5,540	29,601	-	29,601
Dementia Support group	SOAR	-	1,000	1,000	-	-	-
Dementia Support group	Talbot Trust	-	1,425	1,425	-	-	-
Back-a-yard Rampton	Notts Healthcare	12,360	-	12,360	12,360	-	12,360
Back-a-yard Wathwood	Notts Healthcare	2,400	-	2,400	3,600	-	3,600
Lunch club		2,870	-	2,870	7,235	-	7,235
		<u>68,873</u>	<u>2,425</u>	<u>71,298</u>	<u>92,296</u>	<u>-</u>	<u>92,296</u>

3 Income from trading activities

	Unrestricted funds £	Restricted funds £	Total 2019 £	Unrestricted funds £	Restricted funds £	Total 2018 £
Other income	-	-	-	5,758	-	5,758
	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,758</u>	<u>-</u>	<u>5,758</u>

4 Income from investments

	Unrestricted funds £	Restricted funds £	Total 2019 £	Unrestricted funds £	Restricted funds £	Total 2018 £
Interest receivable	4	-	4	12	-	12
	<u>4</u>	<u>-</u>	<u>4</u>	<u>12</u>	<u>-</u>	<u>12</u>

Sheffield African Caribbean Mental Health Association Limited

Notes to the Accounts (continued) For the year ended 31 March 2019

5 Expenditure on charitable activities

	Notes	Unrestricted funds £	Restricted funds £	Total 2019 £	Unrestricted funds £	Restricted funds £	Total 2018 £
Staff costs	6	48,591	-	48,591	49,016	-	49,016
Training and recruitment		762	-	762	204	-	204
Activities and provisions		5,139	-	5,139	6,467	-	6,467
Travel and transport		-	-	-	615	-	615
Lunch club		6,214	-	6,214	8,475	-	8,475
Rates		(216)	-	(216)	535	-	535
Maintenance and repairs		1,747	-	1,747	3,480	-	3,480
Cleaning and environmental		2,901	-	2,901	2,724	-	2,724
Light, heat and water		4,188	-	4,188	4,314	-	4,314
Telephone		3,653	-	3,653	3,862	-	3,862
Printing, stationery and postage		2,771	-	2,771	1,577	-	1,577
Advertising		80	-	80	742	-	742
Insurance		3,565	-	3,565	3,180	-	3,180
Bank charges		129	-	129	268	-	268
Legal and professional fees		-	-	-	13	-	13
Depreciation		-	-	-	-	-	-
Other		210	-	210	400	-	400
Office costs		-	-	-	918	-	918
IT costs (inc database)		2,497	-	2,497	3,088	-	3,088
SDS costs		2,117	-	2,117	2,903	-	2,903
Payroll fees		745	-	745	972	-	972
<u>Support costs</u>							
Trustee expenses		-	-	-	-	-	-
Independent examination fees	7	1,050	-	1,050	1,050	-	1,050
		86,143	-	86,143	94,803	-	94,803
Expenditure on charitable activities - exceptional expenditure							
SDS coverage of negative inactive balance	16	26,952	-	26,952	-	-	-
		26,952	-	26,952	-	-	-

6 Staff Costs and Numbers

	2019 £	2018 £
Salaries	48,004	48,824
Employer's NI	2,409	2,412
Employer's allowance	(2,409)	(2,412)
Pension costs	587	192
	48,591	49,016

No employee received emoluments of more than £50,000. The average number of employees during the year was 4.3 (2018: 4.0).

7 Independent examiner's fees

	2019 £	2018 £
Independent examination fees (including tax return)	1,050	1,050
Other fees paid to the independent examiner's organisation:		
SDS costs - payroll	2,117	2,903
Training	125	-
	2,242	2,903

Sheffield African Caribbean Mental Health Association Limited

Notes to the Accounts (continued)

For the year ended 31 March 2019

8 Tangible Fixed Assets

	Fixtures, fittings & equipment £	Property £	Total £
Cost or Valuation			
As at 1 April 2018	7,380	74,254	81,634
As at 31 March 2019	7,380	74,254	81,634
Depreciation			
As at 1 April 2018	7,380	-	7,380
As at 31 March 2019	7,380	-	7,380
Net Book Value			
As at 31 March 2019	-	74,254	74,254
As at 31 March 2018	-	74,254	74,254

9 Debtors

	2019 £	2018 £
Trade debtors	12,965	13,565
	12,965	13,565

10 Cash at bank and in hand

	Note	2019 £	2018 £
Cash at bank and in hand		21,830	36,113
SDS bank account	16	20,809	21,036
		42,639	57,149

Sheffield African Caribbean Mental Health Association Limited

Notes to the Accounts (continued) For the year ended 31 March 2019

11 Creditors: amounts falling due within one year

	Note	2019 £	2018 £
Trade creditors		1,611	1,782
SDS monies held	16	38,195	12,369
Accruals		1,857	1,402
Other taxes and social security		388	486
		42,051	16,039

12 Restricted funds

	Brought forward £	Income £	Expenditure £	Transfers £	Carried forward £
Dementia support group	-	2,425	-	-	2,425
	-	2,425	-	-	2,425

13 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Unrestricted Funds £	Restricted Funds £	Total 2018 £
Tangible fixed assets	74,254	-	74,254	74,254	-	74,254
Current assets	53,179	2,425	55,604	70,714	-	70,714
Creditors: amounts falling due within one year	(42,051)	-	(42,051)	(16,039)	-	(16,039)
	85,382	2,425	87,807	128,929	-	128,929

14 Trustees remuneration, benefits and expenses

No trustees were paid remuneration or reimbursed for expenses during the year.

15 Related party transactions

There were no transactions with related parties during the year.

Sheffield African Caribbean Mental Health Association Limited

Notes to the Accounts (continued) For the year ended 31 March 2019

16 SDS monies held

	2019 £	2018 £
Active client accounts	46,146	48,441
Closed client accounts	-	(22,087)
Unidentified client transactions	(7,951)	(13,985)
SDS monies held	<u>38,195</u>	<u>12,369</u>
SDS bank account	20,809	21,036
Monies due from SACHMA, in the charity's bank account	(17,386)	
Monies due to SACHMA, currently held in the client monies bank account		8,667

The charity operates a Self-Directed Support services, whereby client support budgets are paid into the charity's dedicated client bank account, and paid out as directed by the clients for their support.

Last year the accounts reported that there was a maximum potential of £36,072 held within the SDS monies which may not be recoverable from external sources (closed client accounts and unidentified client transactions), and that further work needed to be done to recover amounts on the closed client accounts and allocate unidentified client transactions.

This work has now been performed and approximately £6,034 unidentified client transactions have now been correctly allocated. This has left £26,952 negative balances on closed client accounts and £937 positive balance on closed client accounts. The trustees have determined that none of the negative balances are recoverable from other sources and that SACMHA will have to cover this shortfall. Therefore £26,952 has been recognised as a SACMHA expense.

The trustees plan to transfer this sum to the SDS bank account, so that the active client account balances are fully available in cash at any given time. However, this transfer has not been made yet.

£7,951 unidentified client transactions remains within the SDS monies held creditor and will be further investigation during the following financial year. Any unresolved balances after this time will be underwritten by SACHMA in the 2020 accounts.