

Mind in Salford

Report and financial statements
For the year ended 31st March 2019

Mind In Salford
For the year ended 31st March 2019

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:

Duncan Mann	Chair (18 th December 2018 – 31 st March 2019)
Joanne Robinson	Chair (1 st April 2018 – 18 th December 2018)
Tony Geary	Vice Chair
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.

Key Management Personnel	Markus Greenwood	Chief Executive
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Bankers	Charities Aid Foundation Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4TA
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Auditor	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 31st March 2019

The trustees present their report and the audited financial statements for the year ended 31st March 2019.

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 Mind, the National Association for Mental Health, and we work to Mind's mission that 'we won't give up until everyone experiencing a mental health problem gets support & respect.' Our charity is established as a Charitable Incorporated Organisation (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 18-65 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.
- To consider other options of service provision around mental health issues in the future;
- No grants given by Mind in Salford.

Ensuring our work delivers our aims

We review our aims and 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 to 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 expanded its provision both in terms of scope of services and in terms of area covered. 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.

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As well as the delivery of new services and new areas our work continues to focus on the provision of Advocacy and Advice services across Salford. We have also continued to deliver our community mindfulness programme and mindfulness Practitioner Training Programme (PTP)

Achievements and Performance

In this financial year we were successful in tendering for the Bolton Advocacy Hub contract for the provision of Independent Mental Health Advocacy (IMHA), Independent Mental Capacity Advocacy (IMCA), and NHS complaints advocacy across the borough. We completed the TUPE of the team of advocates from the previous provider and established a new office base in Bolton.

We have continued to grow our training arm and recruited a bank of associate trainers. This has given us the capacity to deliver a rolling programme of training including Mental Health First Aid (MHFA), Applied Suicide Intervention Skills Training (ASIST), Suicide First Aid (SFA) and Mental Health Awareness (MHA), both open access and in the workplace.

We entered the delivery phase of the Blue Light project. As the lead organisation we ran a successful service in this financial year offering therapeutic services to Blue Light staff, particularly (but not exclusively) to address the aftermath of the Manchester Bombing. Across the five Greater Manchester (GM) Minds we offered group Cognitive Behavioural Therapy (CBT), one to one counselling, Mindfulness, relaxation courses, and resilience and trauma training for Blue Light staff.

As part of a partnership with Mind in the City, Hackney & Waltham Forest we were successful in winning funding from the Government Equalities Office (GEO) to set up mental health services for people who identify as part of the LGBTQIA+ Community across Greater Manchester and London. From this we have created Rainbow Mind to champion the mental health of people in these communities. We are also piloting a mental health intervention called Radical Self-Care (RadSec) which will be evaluated by City University. The results will be published in Spring 2020.

We delivered 6 community-based mindfulness courses in this year and ran a successful cohort of 14 people on the Mindfulness Practitioner Training Programme (PTP).

We gained funding to deliver the Salford Befriending Project, a 12 month user led project tackling loneliness and isolation in older people. This project created a community response to this important issue by empowering a group of volunteers to engage a group of 37 elderly residents from Salford who were experiencing social isolation, in one to one and group sessions, and offering support to engage with their community and reduce loneliness.

We continued to deliver the Salford Advocacy Hub and forensic advocacy at our Edenfield site in Prestwich. Both services are highly rated by the commissioners and achieved all of their targets and KPI's.

Our Welfare Right and Debt service for people with mental health issues continued to receive a high number of referrals in this year. The services under this umbrella achieved all of their targets and worked to capacity throughout the year.

Who Used and Benefited From Our Services?

Our current funding covers us to work with clients in Salford, Bolton, the Edenfield Centre in Prestwich and across Greater Manchester for the Blue Light work. In total 4,697 different people accessed one or

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more of Mind in Salford's services in 2018-19. Some people accessed more than one of our services, and the total number of clients for each service area breaks down as follows:

2453 people were supported by Salford Advocacy Hub

533 were support with advocacy at the Edenfield Low & Medium Secure Unit

825 people were supported by our Welfare Rights & Debt Service

501 people accessed our Blue Light Services

290 people accessed our Bolton Advocacy Hub (5 months- contract start in November 18)

58 people accessed our Mindfulness courses

37 people accessed our older people's befriending project

576 people accessed training with us in this year (across corporate and public access provision)

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

Our Volunteers

Volunteers have played a vital role in our organisation this year. From volunteering in individual projects such as advocacy, welfare rights and our befriending project, to organisations volunteering for group activities and fundraising.

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.

The trustees have revamped the Induction pack with the aim of a targeted skills recruitment in the 19/20 financial year.

Staff

Our staff team reached 39 in number this year. We have created some new roles and retained the majority of current staff.

Fundraising

Mind in Salford receives donations from members of the public and organisations, as well as legacies and sponsorships. It does not however, employ the services of a professional fund-raiser or solicit donations from particular individuals or groups of people at large.

Because of this, the charity has not seen it necessary to undertake to be bound by any voluntary scheme for regulating fund-raising or voluntary standard for fund-raising in respect of activities on behalf of the charity.

Therefore, there have been no failures to comply with such a standard.

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Fund-raising activities are carried out by persons and organisations on behalf of, but not commissioned by, Mind in Salford. Generally these take the form of sponsored activities, charity of the year collections, small scale events etc. Mind in Salford does not currently monitor these, prior to the funds being handed over.

No complaints have been received by the charity concerning fund-raising activities or as far as Mind in Salford is aware, by any person or organisation contributing funds.

Financial Review

The charities turnover was £ 1,084,514 in the twelve month period. This was predominantly achieved through the delivery of service contracts (£1,003,257) with the remaining income received from trading activities (£44,197), donations (£36,745) and bank interest (£315). The charity aims to continue to diversify its income streams.

Principal Funding Sources

Our service contracts are delivered for:

Salford City Council, Salford CCG, Bolton CCG, Greater Manchester Mental Health Trust, Salford Citizens Advice Bureau and National Citizens Advice.

Our Grants are from:

Befriending project; Peter Kershaw Trust, Duchy of Lancaster Benevolent Fund and Big Lottery Awards For All.

Wellbeing and Mindfulness Projects; BUPA and The Booth Charities.

Investment Policy

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are spent in the short term. Any surplus made by the charity is being considered by the management committee in terms of opportunities for investment as a standing agenda item.

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 levels of reserves is £ 460,090. A review of the Reserves Policy is undertaken by the Treasurer and Chief Executive on a biennial basis.

Plans for the Future

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Having taken forward the developmental priorities from staff, volunteers and trustees garnered through strategic away days in the previous financial year, we have been scoping services around one to one therapy, peer support, and compassion focused interventions for mental health.

We have also been focusing on the consolidation our core services such as Advocacy and Advice provision after a period of sustained organisational growth.

Structure, governance and management

The organisation is a Charitable Incorporated Organisation, registered as a charity on 10th 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.

Where new trustees are appointed they are given a formal induction to the work of the charity and provided with the information they need to fulfil their roles, which includes information about the role of trustees and charity law. New trustee roles are promoted through local and national volunteering websites and through local stakeholder networks. Applicants are sent a trustees pack and asked to fill in a trustee application form. Applicants are shortlisted by a minimum of two trustees and all shortlisted trustee applicants will be invited to have a phone conversation with the charities chair followed by an interview by at least two current trustees. New Trustees are appointed when they have the necessary skills and capacity to contribute to the charities management and development.

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.

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).

Statement of responsibilities of the trustees

Mind In Salford
Trustees' annual report
For the year ended 31st March 2019

The law applicable to charities in England & Wales 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.

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 29th January 2020 and signed on their behalf by

Duncan Mann

Chair

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

Opinion

We have audited the financial statements of Mind in Salford (the 'charity') for the year ended 31 March 2019 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2019, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

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

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or

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

- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 6, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Other Matters

The previous year's financial statements for 2017/18 were unaudited and therefore the comparative figures in these financial statements and unaudited.

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

Slade & Cooper Limited
Statutory Auditors
Green Fish Resource Centre
46-50 Oldham Street
Manchester
M4 1LE

Date: 30 January 2020

Slade & Cooper Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Mind in Salford
Statement of Financial Activities
for the period ended 31 March 2019

	Note	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
Income from:					
Donations and legacies	3	36,745	-	36,745	5,593
Charitable activities:	4	737,552	265,705	1,003,257	788,309
Other trading activities	5	44,197	-	44,197	32,342
Investments	6	315	-	315	83
Total income		818,809	265,705	1,084,514	826,327
Expenditure on:					
Raising funds	7	93,722	-	93,722	59,566
Charitable activities:	8	618,302	261,937	880,239	679,355
Total expenditure		712,024	261,937	973,961	738,921
Net income/(expenditure) for the period	10	106,785	3,768	110,553	87,406
Transfer between funds		-	-	-	-
Net movement in funds for the period		106,785	3,768	110,553	87,406
Reconciliation of funds					
Total funds brought forward		359,482	628	360,110	272,704
Total funds carried forward		466,267	4,396	470,663	360,110

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 2019

	Note	£	2019	£	£	2018	£
Fixed assets							
Tangible assets	15			6,177			4,099
				<hr/>			<hr/>
Total fixed assets				6,177			4,099
Current assets							
Debtors	16	63,557			21,500		
Cash at bank and in hand		556,996			491,801		
		<hr/>			<hr/>		
Total current assets		620,553			513,301		
Liabilities							
Creditors: amounts falling due in less than one year	17	(156,067)			(157,290)		
		<hr/>			<hr/>		
Net current assets				464,486			356,011
				<hr/>			<hr/>
Total assets less current liabilities				470,663			360,110
				<hr/>			<hr/>
Net assets				470,663			360,110
				<hr/> <hr/>			<hr/> <hr/>
Funds of the charity:							
Restricted income funds	18			4,396			628
Unrestricted income funds	19			466,267			359,482
				<hr/>			<hr/>
Total charity funds				470,663			360,110
				<hr/> <hr/>			<hr/> <hr/>

The notes on pages 15 to 26 form part of these accounts.

Approved by the trustees on 29th January 2020 and signed on their behalf by:

Duncan Mann (Chair)

Mind in Salford
Statement of Cash Flows
for the period ending 31 March 2019

	Note	2019 £	2018 £
Cash provided by/(used in) operating activities	21	71,311	220,695
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		315	83
Purchase of tangible fixed assets		(6,431)	(3,590)
Cash provided by/(used in) investing activities		(6,116)	(3,507)
Increase/(decrease) in cash and cash equivalents in the year		65,195	217,188
Cash and cash equivalents at the beginning of the year		491,801	274,613
Cash and cash equivalents at the end of the year		556,996	491,801

Notes to the accounts for the period ended 31 March 2019

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 2019 (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 2019 (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 2019 (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 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 £	2019 £	Unrestricted £	Restricted £	2018 £
Community Fundraising	5,339	-	5,339	360	-	360
Corporate Donations	17,506	-	17,506	-	-	-
Donations	12,206	-	12,206	4,593	-	4,593
Legacies	1,694	-	1,694	640	-	640
Total	36,745	-	36,745	5,593	-	5,593

Mind in Salford

Notes to the accounts for the period ended 31 March 2019 (continued)

4 Income from charitable activities

	Unrestricted £	Restricted £	2019 £	Unrestricted £	Restricted £	2018 £
Salford Advocacy (Salford City Council)	381,000	-	381,000	381,000	-	381,000
NHS England Secure (NHS Salford CCG)	199,928	-	199,928	196,566	-	196,566
MacColl Ward Advocacy	13,450	-	13,450	13,450	-	13,450
Bolton Advocacy	71,774	-	71,774	-	-	-
Subtotal for Advocacy	666,152	-	666,152	591,016	-	591,016
MAS (Citizen's Advice)	-	104,020	104,020	-	104,020	104,020
United Utilities	-	29,832	29,832	-	31,248	31,248
Salford Advice Service (NHS Salford CCG)	45,000	-	45,000	45,000	-	45,000
Young Person	26,400	-	26,400	17,025	-	17,025
Subtotal for Welfare Rights and Debt Advice	71,400	133,852	205,252	62,025	135,268	197,293
Blue Light	-	108,141	108,141	-	-	-
Tackling Loneliness	-	12,602	12,602	-	-	-
Reboot	-	11,110	11,110	-	-	-
Subtotal for Other Income	-	131,853	131,853	-	-	-
Total	737,552	265,705	1,003,257	653,041	135,268	788,309

5 Income from other trading activities

	2019 £	2018 £
Mindfulness	23,974	22,800
Training	17,186	8,282
Grant	-	1,260
Student Placements	1,260	-
Miscellaneous	1,777	-
	44,197	32,342

All income from other trading activities is unrestricted.

Notes to the accounts for the period ended 31 March 2019 (continued)

6 Investment income

	Unrestricted £	Restricted £	2019 £	Unrestricted £	Restricted £	2018 £
Income from bank deposits	315	-	315	83	-	83
	315	-	315	83	-	83

7 Cost of raising funds

	2019 £	2018 £
Salary	60,953	35,767
Other Personnel Costs	13,730	9,992
Premises	1,520	120
Administration	2,000	4,636
External Training Provider	5,967	4,042
Other	3,712	2,783
Support costs	5,840	2,646
Accounting	-	(420)
	93,722	59,566

All expenditure on cost of raising funds is unrestricted.

Notes to the accounts for the period ended 31 March 2019 (continued)

8 Analysis of expenditure on charitable activities

	Advocacy £	Welfare Rights and Debt Advice £	Other £	2019 £	Advocacy £	Welfare Rights and Debt Advice £	2018 £
Salary	509,278	160,740	35,992	706,010	437,810	138,882	576,692
Other Personnel Costs	22,353	6,518	1,394	30,265	16,015	5,004	21,019
Premises	1,945	-	-	1,945	-	-	-
Administration	4,996	768	359	6,123	1,733	1,205	2,938
External Provider	423	59,803	2,815	63,041	85	10,748	10,833
Other	1,870	1,839	319	4,028	428	1,459	1,887
Support costs	46,307	17,982	4,538	68,827	48,375	17,611	65,986
	<u>587,172</u>	<u>247,650</u>	<u>45,417</u>	<u>880,239</u>	<u>504,446</u>	<u>174,909</u>	<u>679,355</u>
				2019 £			2018 £
Restricted expenditure				261,937			142,707
Unrestricted expenditure				618,302			536,648
				<u>880,239</u>			<u>679,355</u>

9 Analysis of governance and support costs

	Basis of apportionment	Support £	Governance £	2019 £	Support £	Governance £	2018 £
HR	No. of Staff	1,115	-	1,115	1,035	-	1,035
Payroll Bureau	No. of Staff	1,644	-	1,644	1,909	-	1,909
Insurance Expense	No. of Staff	1,929	-	1,929	2,077	-	2,077
Rent and Rates	No. of Staff	35,985	-	35,985	32,960	-	32,960
Computer Hardware	No. of Staff	3,746	-	3,746	5,200	-	5,200
Computer Peripherals	No. of Staff	-	-	-	96	-	96
Computer Software	No. of Staff	4,120	-	4,120	1,512	-	1,512
Comp TechSupport	No. of Staff	1,920	-	1,920	790	-	790
Postage	No. of Staff	1,697	-	1,697	1,816	-	1,816
Stationery	No. of Staff	6,601	-	6,601	4,702	-	4,702
Telephone	No. of Staff	-	-	-	1,541	-	1,541
Advertising	No. of Staff	-	-	-	1,987	-	1,987
Professional Fees	No. of Staff	1,380	-	1,380	6,266	-	3,297
Bank Service Charges	No. of Staff	303	-	303	3,297	-	283
Equipment (Dep.)	No. of Staff	607	-	607	283	-	607
Misc. Exp	No. of Staff	1,397	-	1,397	607	-	174
Refreshments	No. of Staff	882	-	882	174	-	50
Subscriptions	No. of Staff	1,832	-	1,832	50	-	1,130
Accounting	No. of Staff	9,510	-	9,510	1,130	-	6,266
		<u>74,668</u>	<u>-</u>	<u>74,668</u>	<u>67,432</u>	<u>-</u>	<u>67,432</u>

Notes to the accounts for the period ended 31 March 2019 (continued)

10 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2019 £	2018 £
Depreciation	4,353	5,807
Auditor's remuneration - audit fees	3,360	-
Independent examiner's fees	-	1,200
	<hr/>	<hr/>

11 Staff costs

Staff costs during the period were as follows:

	2019 £	2018 £
Wages and salaries	700,172	552,275
Social security costs	48,010	47,859
Pension costs	18,781	15,325
HMRC Holiday Allowance	-	(3,000)
Redundancy and termination costs	-	-
	<hr/>	<hr/>
	766,963	612,459
	<hr/>	<hr/>

No employees has employee benefits in excess of £60,000 (2018: Nil).

The average number of staff employed during the period was 32.08 (2018: 23.67).

The average full time equivalent number of staff employed during the period was 27.5 (2018: 21.67).

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 £50,288 (2018: £47,514).

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 (2018: 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 (2018: nil).

Notes to the accounts for the period ended 31 March 2019 (continued)

13 Government grants

The government grants recognised in the accounts were as follows:

	2019 £	2018 £
MAS	104,020	104,020
United Utilities	29,832	31,248
	<hr/>	<hr/>
	133,852	135,268
	<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 £
Cost			
At 1 April 2018	3,036	15,600	18,636
Additions	-	6,431	6,431
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2019	3,036	22,031	25,067
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 April 2018	1,736	12,801	14,537
Charge for the year	607	3,746	4,353
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2019	2,343	16,547	18,890
	<hr/>	<hr/>	<hr/>
Net book value			
At 31 March 2019	693	5,484	6,177
	<hr/>	<hr/>	<hr/>
At 31 March 2018	1,300	2,799	4,099
	<hr/>	<hr/>	<hr/>

Notes to the accounts for the period ended 31 March 2019 (continued)

16 Debtors

	2019 £	2018 £
Accounts receivable	59,426	13,303
Trade debtors	2,325	2,604
Other debtors	925	991
Prepayments and accrued income	881	4,602
	<hr/>	<hr/>
	63,557	21,500
	<hr/> <hr/>	<hr/> <hr/>

17 Creditors: amounts falling due within one year

	2019 £	2018 £
Accounts Payable	32,752	20,280
Trade creditors	20,270	-
Other creditors and accruals	3,954	8,037
Deferred income	99,091	128,973
	<hr/>	<hr/>
	156,067	157,290
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Notes to the accounts for the period ended 31 March 2019 (continued)

18 Analysis of movements in restricted funds

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2019 £
Other					
Blue Light	-	108,141	(108,141)	-	-
Tackling Loneliness	-	12,602	(10,450)	-	2,152
Reboot	-	11,110	(9,396)	-	1,714
Welfare Rights and Debt Advice					
MAS	-	104,020	(103,427)	-	593
United Utilities	628	29,832	(30,523)	-	(63)

Total	628	265,705	(261,937)	-	4,396
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Previous reporting period

	Balance at 1 April 2017 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2018 £
Welfare Rights and Debt Advice					
MAS	8,265	104,020	(112,285)	-	-
United Utilities	(198)	31,248	(30,422)	-	628
Total	8,067	135,268	(142,707)	-	628

Name of	Description, nature and purposes of the fund
MAS	Government funded Money Advice Service (MAS) and NHS provides welfare rights and debt advice for people in Salford receiving treatment for a mental health condition, whether from their GP, Psychiatrist, CPN or other specialist. Our advice is free, independent and impartial and we are regulated by the FCA.
UU	To provide debt advice, income maximisation and financial capability to people who have poor Mental Health and on low incomes in Salford

19 Analysis of movement in unrestricted funds

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers £	As at 31 March 2019 £
General fund	359,482	818,809	(712,024)	-	466,267
	359,482	818,809	(712,024)	-	466,267

Previous reporting period

	Balance at 1 April 2017 £	Income £	Expenditure £	Transfers £	As at 31 March 2018 £
General fund	264,637	691,059	(596,214)	-	359,482
	264,637	691,059	(596,214)	-	359,482

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

Notes to the accounts for the period ended 31 March 2019 (continued)

20 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	6,177	-	-	6,177
Fixed asset investments	-			-
Other net current assets/(liabilities)	460,090	-	4,396	464,486
Total	466,267	-	4,396	470,663

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

	2019 £	2018 £
Net income/(expenditure) for the year	110,553	87,406
Adjustments for:		
Depreciation charge	4,353	5,807
Dividends, interest and rents from investments	(315)	(83)
Decrease/(increase) in debtors	(42,057)	21,393
Increase/(decrease) in creditors	(1,223)	106,172
Net cash provided by/(used in) operating	71,311	220,695