

COMPANY REGISTRATION NUMBER: 02594511
CHARITY REGISTRATION NUMBER: 1003117

Shropshire Mental Health Support Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2022

INDEPENDENT AUDITORS LLP

Chartered Accountants
Emstrey House North
Shrewsbury Business Park
Shrewsbury
Shropshire
SY2 6LG

Shropshire Mental Health Support Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	10
Statement of financial activities (including income and expenditure account)	12
Statement of financial position	13
Statement of cash flows	14
Notes to the financial statements	15
The following pages do not form part of the financial statements	
Detailed statement of financial activities	28
Notes to the detailed statement of financial activities	29

Shropshire Mental Health Support Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name	Shropshire Mental Health Support Limited	
Charity registration number	1003117	
Company registration number	02594511	
Principal office and registered office	Suite 3 + 4 Observer House Hollywell Street Shrewsbury SY2 6BL	
The trustees	C T Ireland R Munton L M Deane A Althorp E Bates A Edwards K Trotter	(Appointed 18 November 2021) (Appointed 18 November 2021) (Appointed 18 November 2021)
Independent examiner	Jonathon Dale BA(Hons) FCA Independent Auditors LLP Emstrey House North Shrewsbury Business Park Shrewsbury Shropshire SY2 6LG	

Shropshire Mental Health Support Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Structure, governance and management

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report and accounts for the year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities.

Governing document

The organisation was formed in 1974 and registered as a charity with the Charity Commissioners for England & Wales under registration number 1003117. It was constituted as a charitable company limited by guarantee, Company registration number 2594511, in 1991. 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.

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

C T Ireland
R Munton
A Althrop
L Deane
E Bates
T Edwards
K Trotter

Recruitment and appointment of Board of Trustees

The directors of the company are also charity trustees for the purposes of charity law and 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.

The charity works to alleviate mental distress and the Board of Trustees seeks to ensure that the needs of people who have experienced mental distress are appropriately reflected through the diversity of the trustee body. To enhance the potential pool of trustees, the charity actively encourages people who use their services to become members, moving on to become volunteers and use their own experience to support and guide the charity.

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report and accounts for the year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

The board of trustees have guided the charity through some of the most challenging times, with our team of 6 trustees dynamically shaping the charity to ensure it is fit for purpose in our ever-changing

Shropshire Mental Health Support Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

world. The wealth of knowledge and skills the trustees bring, has permitted the charity to expand into a new premise with Oswestry and Shrewsbury, whilst replacing our previous I.T infrastructure and communications package with all new digital systems. It was with great sadness that we lost our stalwart trustee Alan Althorp who passed away in Summer of 2022, his dedication to the charity and all those with support needs is something that will continue in his legacy, thank you Alan from all of us at Shropshire Mental Health Support Limited. (Shropshire MHS)

Organisational structure

Shropshire MHS has a Board of Trustees of up to 12 members who meet every 4 to 8 weeks. The board is responsible for formulating the strategic direction and policies of the charity, whilst providing key governance and oversight.

The board is responsible for ensuring through governance and policies that a safe environment is provided, which also safeguards all adults accessing the service. The board of trustees currently has 6 members, who are all from a diverse background, including volunteers, service users and business leaders, giving the charity a diverse board with experience complimenting the needs of the charity.

The Officers' Committee consists of the Chair, the Vice Chair, the Treasurer, and the CEO. The Officers' committee has delegated authority.

A scheme of delegation is in place, with the board being responsible for strategic business planning and maintenance of the charity. The CEO is responsible for the day to day running of Shropshire MHS, allowing key decisions to be made without the continual approval by the board. Authority from the board is required for larger purchases and for any proposed changes to the business delivery. The responsibility for the premises, support services and Health and Safety is also delegated to the CEO.

Related parties

The charity is guided by National Policy and Legislation providing services within they key frameworks laid out. The Clinical Commissioning Group (CCG) and Local Authority both have policies, which the charity must adhere to at a local level and within funding agreements. Shropshire MHS employs the services of Aventure HR Consultancy, providing key HR, Legislation, and support with policies that the charity adheres to. All the charities policies and procedures are fully adherent to current legislation.

The charity provides a local and national voice for the people of Shropshire, Telford and Wrekin and Powys, championing the issues facing this rural county on the national stage where relevant. Maintaining a high community profile is key to the charity, allowing it to be more accessible, whilst also reducing the stigma surrounding mental health issues. Talks are normally delivered on a weekly basis to a whole host of organisations, raising awareness of mental health and lowering the stigma within the communities we serve.

Shropshire MHS acts as a key partner to Shropshire Council, the Midlands Partnership Foundation Trust, Community Mental Health Teams, Redwoods Centre, local CCG's, Police, Ambulance, British Transport Police, Street Pastors, Samaritans, Public Health England, Coroners, and other local service providers in the provision of mental health services across the county.

Shropshire Mental Health Support Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Objectives and activities

The charity's main objective is to promote the preservation of mental health and to assist in relieving and rehabilitating a person's suffering from poor mental health, or any condition that has an impact upon a person's mental health. The charity aims to support the person to live well through;

- Advocacy
- Peer support
- Direct interventions
- Teaching and supporting people to understand techniques that support their own wellbeing
- Signposting to appropriate services
- Working in direct partnerships within Shropshire, Telford and Wrekin and Powys
- Safeguarding all vulnerable people from abuse
- Listening services
- Effectively supporting the local community to lower the stigma surrounding mental health, through education and training. Championing a supportive and compassionate suicide prevention programme.
- Outreach.
- Calmer Café's.
- Telephone support services.
- Bereavement support.
- Trauma Resilience (DNA TRiM)
- Emergency Department mental health support.
- Dual Diagnosis discharge outreach.
- IAPT support line.
- Shropshire Sanctuary.
- Reconnect Groups.

Values and beliefs

Shropshire MHS's values are at the heart of everything we do.

- Open - We actively reach out to anyone who needs us
- Together - We're stronger with our partners
- Responsive - We listen, we act, we support, we advocate
- Independent - We speak out and support responsive service provisions
- Unstoppable - We will never stop supporting people

These beliefs and values are mirrored in the service provided.

- Ensuring the service, we provide reflects the needs of the local community
- Respecting the dignity and rights of any person using our services
- Services are appropriate, safe and acceptable to service users
- The environment is welcoming to everyone, with a zero tolerance to any discriminatory behaviour
- Offer choices and promote independence where practicable
- Raise awareness and educate the public on mental health issues
- Value its staff and volunteers as a good employer
- Incorporate joint working and liaison with other relevant agencies
- Are accountable and operate within the principles of corporate governance

Shropshire Mental Health Support Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Achievements and performance

Shropshire MHS continued delivery of many key projects throughout the year, whilst also seeking new partnership/alliances with local charities with the same key values. During 2021/22 reporting period, the charity supported over 6,000 people, equating to 2 percent of the population of Shropshire. Many programmes have been changed or amended to reflect the risks associated with COVID-19 throughout 20/21.

The charity has won 2 Mayors Awards during the reporting period and is again renewing the Investors in Volunteers accreditation.

Shropshire Sanctuary continues to deliver critical interventions out of hours, whilst evolving to support new demands as and when they arise. To date the Sanctuary service has saved the public purse over £28,000,000, as well as preventing so many people from taking their lives, with the Sanctuary staff also doubling up as call handlers on the phone line in the evening.

The charity established the 24/7 telephone line in the early parts of the pandemic, it has been running ever since, supporting over 600 people continuously, whilst becoming the cornerstone of service delivery in the county.

The Integrated Care Systems (ICS) for Shropshire, Telford and Wrekin (STW) invested in DNA TRiM. DNA TRiM is a trauma resilience programme, designed to support peer networking and de-escalation following any Potentially Traumatic Experiences (PTE). With Shropshire MHS having a 24-hour presence through the call line and Shropshire Sanctuary, the charity was chosen to become the TRiM Hub for the whole of STW. The delivery of TRiM has been rolled out to Shrewsbury and Telford Hospitals (SaTH) Robert Jones Agnes Hunt (RJA) with great effect, maintaining professional staff within the workplace, whilst support and guidance is given. As part of the TRiM Hub role, Shropshire MHS also received funding for a full time Psychologist, who compliments the team and gives extremely quick access to a clinical skillset when needed. The TRiM project has grown and has delivered support to nearly 1,000 people, making it the leading provider within the U.K by reach, something we are extremely proud of.

Shropshire MHS has continued to host trainee RMN's, O. T's, Physiotherapists on work placements and Social Workers. The unique environment we have allows professionals to gain critical experience in supporting people with mental health issues. The soft approach within the charity is a stark contrast to that of statutory sector providers, the contrast between the two approaches allows the trainees to see the effects of both systems at work rather than just on a theoretical basis. Shropshire MHS actively recruits new volunteers, training and supporting them in the provision of the services to those with mental health needs. Many of our volunteers are inspired by the work and go on to seek employment within the professional side of our sector, with key hands on skills provided within the charity. Growth of roots up professionals can only serve to enhance our profile as a quality provider of mental health services within the 3rd sector.

Premises - The current lease expires on 31st March 2023, the property needs some repairs and so the charity has approached external parties to explore future requirements, whilst leasing Park House in Abbey Foregate in the short term.

Reach - The drop-in centre has remained closed throughout the pandemic; however specific groups have been delivered as follows. - Unity, Reconnect, Walking for Health, Allotment Group, Women's Group.

It remains challenging, balancing the risk of infection and the support needed by those with mental health support needs, this will be monitored throughout the coming year.

Shropshire Mental Health Support Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Shropshire MHS is the only 3rd sector provider to open 7 days a week within the County, providing that essential support when the statutory sector is not available. It is vital that the reach of the charity extends far beyond its head office in Shrewsbury, with service delivery now taking place in Whitchurch, Market Drayton, Ludlow, Bridgnorth and Oswestry, in various forms. Shropshire MHS has been working in conjunction with Shrewsbury College, aiming to support students and staff alike, this is a key partnership for the future, allowing the charity to provide solutions to anxiety and depression, caused by stress and the pressures of society.

Shropshire Sanctuary, the call line and the TRiM Hub have raised the profile of the charity, allowing further partnerships to be forged across the sector, but it is key to focus on the fact that we are an impartial and trusted service provider, being trusted by all who use our services.

The shop at Redwoods continues to support the charity in its objectives, providing funding from the revenue within the shop, whilst supporting beneficiaries to gain invaluable experience. Key investments have been made in the shop, as well as an expansion of the healthy range and a valuable stock of personal items for staff and patients to purchase.

Shropshire Mental Health Support Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Financial review

Reserves policy

The reserves within the charity have grown steadily throughout the year and reflect the key strategic reserves that are needed to ensure stability and fulfil Charity Commission Regulations. Key areas for this success are attributable to the stringent fiscal policy within the charity and steady revenue flow from the Shop in Redwoods and fundraisers who support us. The shop manager has worked tirelessly to improve the margins and the breadth of service delivery. The shop is now a key financial asset to the charity. The aim of the charity is to increase the amount held in reserve, to be above 12 months turnover, with the turnover continually increasing, so the amount held in reserves must increase to secure the stability required by the charity into 2022/23.

Our dedicated Treasurer has enabled the charity to report a balanced account sheet for the past 10 years, the environment remains challenging with very little security in the medium term. Further cuts could still materialise from the statutory sector, so opportunities and calculated risks must be taken as and when required.

Shropshire CCG will be changing into Shropshire ICS on the 1st April 2022 and funding will again need to be assured from all those who invest in the services the charity provides.

Total income generated has increased from £544,842 in 2021 to £692,751 in 2022. £59,700 has been deferred to the 2022 financial year (2021: £Nil).

Expenditure incurred for 2022 was £571,246 compared with £429,600 in the prior year.

The charity made a surplus of £121,505 in 2022 compared with a surplus of £115,242 in 2021.

The closing fund balances were: unrestricted funds £267,916 and restricted funds £344,544.

Principal funding sources

Principal funding was primarily from Shropshire CCG and Shropshire Council who now joint fund the provision of the drop in centre and outlying groups within the county. Funding by the statutory sector remains the single largest funding source, but all key projects are ring fenced in their service provision.

The resilience of the charity is in the diversity of the funding streams, the board of trustees are continually sourcing new streams for the future requirements of the charity. No project or service delivery will be undertaken by Shropshire MHS unless it is fully funded and able to stand alone. No single project can be allowed to jeopardise the charity and its future service delivery.

The charity has maintained a tight fiscal policy, which is certainly paying off. The Treasurer and CEO are astute in all their financial actions, ensuring the charity is financially sound for years to come.

Having a surplus in this financial year, is indicative of the charities drive to succeed within the sector and innovate into the future.

Shropshire MHS works extremely close with partners, some of these partners support the charity in kind, with donations of furniture and other goods, allowing all funding to be utilised on service delivery. Networking in this manner has allowed the charity to significantly cut operating costs, with many more partners being willing to donate goods rather than cash.

Shropshire MHS always fully supports and publicly acknowledges its partners, valuing our key partners

Shropshire Mental Health Support Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

in this manner has led to very mutually beneficial relationships, without which Shropshire MHS would find operating more difficult. The nurturing of key relationships is vital to Shropshire MHS now and in the future.

Investment policy

Investments are within the prime bank account, interest rates remain low, but a saver account has been opened, this will offset account charges on the primary account.

Summary

Services will have to evolve and be fast with their responses. Suicides and suicide thoughts are present in a great majority of those seeking support, with this, skill sets will have to be enhanced to deal with and support these needs.

DNA TRiM will be a prime focus as the charity looks to support as many professionals as possible, maintaining them within the workplace.

Virgin Just Giving has closed and the charity has expanded its scope with Just Giving, Facebook, PayPal and new text donations coupled with QR codes.

The charity has expressed its desire to purchase its own premises, or to find suitable premises that it can occupy in partnership with support from CCG or Local Authority. The search for a suitable long-term property will continue into 2023.

The board has 6 excellent trustees, these will bring together key skills to enhance future growth and delivery within the charity.

Shropshire MHS continues to work with partners, supporting the delivery of key mental health work across the county. This will continue into 2023 and beyond as the focus remains on joint working and joint outcomes. The landscape for service delivery will change and this will become evident as CCG's retire on the 31st of March 2022 and ICS's take over their role, but with far greater emphasis on partnerships across the communities to achieve greater outcomes.

Continuing to focus on the following:

- Continued development of alternative funding streams through grant applications, allowing Shropshire MHS reduce reliance on the statutory sector.
- Review operating processes to ensure optimal use of resources.
- Pursue partnerships with other charities, who share our core values.
- Continue to provide services to the hard to reach within the county.
- Development of trustee's core skills.
- Review memorandum of articles to ensure their continued relevance to the organisations aims, goals and objectives.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

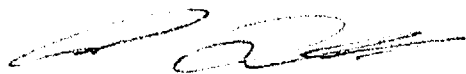
Shropshire Mental Health Support Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

The trustees' annual report was approved on 1 December 2022 and signed on behalf of the board of trustees by:



**C T Ireland
Trustee**

Shropshire Mental Health Support Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Shropshire Mental Health Support Limited

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Shropshire Mental Health Support Limited ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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).

Shropshire Mental Health Support Limited

Company Limited by Guarantee

**Independent Examiner's Report to the Trustees of Shropshire Mental Health
Support Limited *(continued)***

Year ended 31 March 2022

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.

Jonathon Dale

Jonathon Dale BA(Hons) FCA
Independent Examiner

Independent Auditors LLP
Emstrey House North
Shrewsbury Business Park
Shrewsbury
Shropshire
SY2 6LG

7 DECEMBER 2022

Shropshire Mental Health Support Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

		2022		2021	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	30,013	–	30,013	41,719
Charitable activities	6	121,596	536,475	658,071	499,202
Other trading activities	7	4,653	–	4,653	3,921
Investment income	8	14	–	14	–
Total income		<u>156,276</u>	<u>536,475</u>	<u>692,751</u>	<u>544,842</u>
Expenditure					
Expenditure on charitable activities	9,10	(104,974)	(466,272)	(571,246)	(429,600)
Total expenditure		<u>104,974</u>	<u>466,272</u>	<u>571,246</u>	<u>429,600</u>
Net income and net movement in funds		<u>51,302</u>	<u>70,203</u>	<u>121,505</u>	<u>115,242</u>
Reconciliation of funds					
Total funds brought forward		216,614	274,341	490,955	375,713
Total funds carried forward		<u>267,916</u>	<u>344,544</u>	<u>612,460</u>	<u>490,955</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Shropshire Mental Health Support Limited

Company Limited by Guarantee

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	16	21,547	3,907
Current assets			
Stocks	17	3,662	3,966
Debtors	18	4,216	61,013
Cash at bank and in hand		650,878	431,460
		<u>658,756</u>	<u>496,439</u>
Creditors: amounts falling due within one year	19	<u>67,843</u>	<u>9,391</u>
Net current assets		<u>590,913</u>	<u>487,048</u>
Total assets less current liabilities		<u>612,460</u>	<u>490,955</u>
Net assets		<u>612,460</u>	<u>490,955</u>
Funds of the charity			
Restricted funds		344,544	274,341
Unrestricted funds		267,916	216,614
Total charity funds	22	<u>612,460</u>	<u>490,955</u>

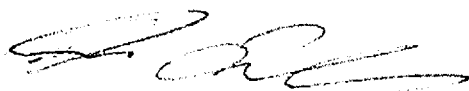
For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 1 December 2022, and are signed on behalf of the board by:



C T Ireland
Trustee

Shropshire Mental Health Support Limited

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2022

	2022	2021
	£	£
Cash flows from operating activities		
Net income	121,505	115,242
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	1,589	730
Other interest receivable and similar income	(14)	–
Interest payable and similar charges	214	76
Accrued (income)/expenses	(1,536)	3,696
<i>Changes in:</i>		
Stocks	304	(1,211)
Trade and other debtors	56,797	(31,728)
Trade and other creditors	59,988	(11,589)
Cash generated from operations	<u>238,847</u>	<u>75,216</u>
Interest paid	(214)	(76)
Interest received	14	–
Net cash from operating activities	<u>238,647</u>	<u>75,140</u>
Cash flows from investing activities		
Purchase of tangible assets	(19,229)	–
Net cash used in investing activities	<u>(19,229)</u>	<u>–</u>
Net increase in cash and cash equivalents	219,418	75,140
Cash and cash equivalents at beginning of year	431,460	356,320
Cash and cash equivalents at end of year	<u>650,878</u>	<u>431,460</u>

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

Shropshire Mental Health Support Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Suite 3 + 4 Observer House, Hollywell Street, Shrewsbury, SY2 6BL.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Shropshire Mental Health Support Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Shropshire Mental Health Support Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	10% reducing balance
Motor vehicles	-	25% reducing balance
Equipment	-	25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Shropshire Mental Health Support Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The charity is a company limited by guarantee. In the event of winding up each member agrees to contribute an amount not exceeding £1 to the charity's assets.

Shropshire Mental Health Support Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations and legacies	<u>30,013</u>	<u>–</u>	<u>30,013</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations and legacies	<u>31,750</u>	<u>9,969</u>	<u>41,719</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Shop income	49,236	–	49,236
Grant income	67,469	536,475	603,944
Sundry income	4,891	–	4,891
Attendance funding	–	–	–
Management charge	–	–	–
	<u>121,596</u>	<u>536,475</u>	<u>658,071</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Shop income	47,374	–	47,374
Grant income	142,977	288,296	431,273
Sundry income	1,652	–	1,652
Attendance funding	903	–	903
Management charge	18,000	–	18,000
	<u>210,906</u>	<u>288,296</u>	<u>499,202</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Sponsorships	2,146	2,146	1,836	1,836
Fundraising events	2,507	2,507	2,085	2,085
	<u>4,653</u>	<u>4,653</u>	<u>3,921</u>	<u>3,921</u>

Shropshire Mental Health Support Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

8. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	14	14	–	–

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Main costs	1,135	441,268	442,402
Shop costs	50,995	–	50,997
Support costs	52,844	25,004	77,847
	<u>104,974</u>	<u>466,272</u>	<u>571,246</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Main costs	117,677	201,805	319,482
Shop costs	48,275	–	48,275
Support costs	46,294	15,549	61,843
	<u>212,246</u>	<u>217,354</u>	<u>429,600</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Main costs	442,402	77,847	520,249	381,325
Shop costs	50,997	–	50,997	48,275
	<u>493,399</u>	<u>77,847</u>	<u>571,246</u>	<u>429,600</u>

11. Analysis of support costs

	Main costs £	Shop costs £	Total 2022 £	Total 2021 £
Rent and rates	41,144	–	41,144	25,410
Advertising and website costs	2,249	–	2,249	13,418
Light & heat	8,968	–	8,968	6,312
Cleaning, equipment and repairs	9,210	–	9,210	6,233
Insurance	2,823	–	2,823	1,100

Shropshire Mental Health Support Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

Postage, stationery and photocopier	4,270	64	4,334	2,172
Legal and professional fees	4,460	–	4,460	–
Accountancy and payroll costs	2,856	–	2,856	6,392
Bank charges	214	–	214	76
Depreciation and impairment	1,589	–	1,589	730
	<u>77,783</u>	<u>64</u>	<u>77,847</u>	<u>61,843</u>

12. Net income

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>1,589</u>	<u>730</u>

13. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,800</u>	<u>2,500</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	398,357	280,050
Social security costs	24,538	15,046
Employer contributions to pension plans	5,411	3,576
	<u>428,306</u>	<u>298,672</u>

The average head count of employees during the year was 36 (2021: 30). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Admin staff	<u>36</u>	<u>30</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

15. Trustee remuneration and expenses

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Shropshire Mental Health Support Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

16. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost				
At 1 April 2021	6,769	–	5,450	12,219
Additions	–	12,995	6,234	19,229
At 31 March 2022	<u>6,769</u>	<u>12,995</u>	<u>11,684</u>	<u>31,448</u>
Depreciation				
At 1 April 2021	4,193	–	4,119	8,312
Charge for the year	258	89	1,242	1,589
At 31 March 2022	<u>4,451</u>	<u>89</u>	<u>5,361</u>	<u>9,901</u>
Carrying amount				
At 31 March 2022	<u>2,318</u>	<u>12,906</u>	<u>6,323</u>	<u>21,547</u>
At 31 March 2021	<u>2,576</u>	<u>–</u>	<u>1,331</u>	<u>3,907</u>

17. Stocks

	2022 £	2021 £
Raw materials and consumables	<u>3,662</u>	<u>3,966</u>

18. Debtors

	2022 £	2021 £
Prepayments and accrued income	4,089	–
Other debtors	127	61,013
	<u>4,216</u>	<u>61,013</u>

19. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	61,860	3,696
Social security and other taxes	3,260	5,695
Other creditors	2,723	–
	<u>67,843</u>	<u>9,391</u>

20. Deferred income

	2022 £	2021 £
Amount deferred in year	<u>59,700</u>	<u>–</u>

Shropshire Mental Health Support Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

21. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,411 (2021: £3,576).

22. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Unrestricted funds	216,614	156,276	(104,974)	–	267,916

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Unrestricted funds	189,718	246,577	(212,246)	(7,435)	216,614

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Market Drayton Self Help Group	276	–	–	–	276
Whitchurch Self Help Group	60	–	–	–	60
Calmer Cafe	6,918	18,985	(19,569)	–	6,334
Outreach	19,664	42,286	(28,681)	–	33,269
Telephone Support	8,590	22,379	(30,969)	–	–
Covid 19	1,501	2,000	(3,501)	–	–
Bereavement Support	1,668	29,521	(17,855)	–	13,334
Rebranding	–	–	–	–	–
Reconnect Project - Berwyn Prison	–	1,200	(1,200)	–	–
Trauma Resilience Management	46,460	–	(20,823)	–	25,637
A & E Support	606	24,750	(21,735)	–	3,621

Shropshire Mental Health Support Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

22. Analysis of charitable funds *(continued)*

Sanctuary Funding	188,598	245,204	(253,377)	–	180,425
TRIM - Co-ordinator	–	35,000	(22,937)	–	12,063
TRIM - Administrator	–	20,001	(4,383)	–	15,618
HEP Equalities					
Oswestry	–	65,000	(31,864)	–	33,136
Outreach Dual					
Diagnosis	–	25,000	(5,201)	–	19,799
Kickstart	–	5,149	(4,177)	–	972
	<u>274,341</u>	<u>536,475</u>	<u>(466,272)</u>	<u>–</u>	<u>344,544</u>

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Market Drayton Self Help Group	–	300	(24)	–	276
Whitchurch Self Help Group	–	105	(45)	–	60
Calmer Cafe	3,088	22,238	(18,408)	–	6,918
Outreach	14,077	31,715	(26,128)	–	19,664
Telephone Support	–	24,844	(16,254)	–	8,590
Covid 19	–	5,000	(3,499)	–	1,501
Bereavement Support	–	4,802	(3,134)	–	1,668
Rebranding	–	13,419	(13,419)	–	–
Reconnect Project - Berwyn Prison	–	–	(7,435)	7,435	–
Trauma Resilience Management	–	48,090	(1,630)	–	46,460
A & E Support	–	2,250	(1,644)	–	606
Sanctuary Funding	168,830	145,502	(125,734)	–	188,598
TRIM - Co-ordinator	–	–	–	–	–
TRIM - Administrator	–	–	–	–	–
HEP Equalities					
Oswestry	–	–	–	–	–
Outreach Dual					
Diagnosis	–	–	–	–	–
Kickstart	–	–	–	–	–
	<u>185,995</u>	<u>298,265</u>	<u>(217,354)</u>	<u>7,435</u>	<u>274,341</u>

Shropshire Mental Health Support Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

22. Analysis of charitable funds *(continued)*

The restricted fund balance of £344,544 as at 31 March 2022 consists of the following sub-funds:

Market Drayton Self Help Group

Located within the North Shropshire Town, the Market Drayton Group is a peer support element of the charity that is hosted within a community hall on a weekly basis. Many activities and elements are supported within the peer support setting.

Whitchurch Self Help Group

Located within the North Shropshire Town, the Whitchurch Group is a peer support element of the charity that is hosted within a community hall on a weekly basis. Many activities and elements are supported within the peer support setting.

Calmer Cafe

Calmer Cafe is a crisis cafe model, this allows a drop-in service and instant de-escalation of crisis, with support tailored around the person. The atmosphere is that of a coffee shop, with a host of beverages being served free of charge to those with support needs. The service is commissioned initially for 3 years, from March 2020 until March 2023.

Outreach

Assertive outreach enables the service provision of 2 key workers, who in coordination with the Crisis team and CMHT, provide support to the person within their own home and environment, allowing a stabilising and empowering effect. The outreach is short and targeted over approximately 6 weeks.

Bereavement Support

The Bereavement support service is to support people who have been bereaved by suicide or sudden or unexplained death.

Trauma Resilience Management

TRIM - Co-ordinator

The TRiM Co-ordinator co-ordinates the service, which provides structured support for people who have been affected by trauma, it's aim is to provide bespoke support for people experiencing trauma which enables them to continue to work. It supports the three hospitals and the council. The co-ordinator will ensure that the process is followed once a referral comes through and will often visit the place of work to carry out support sessions and/or arrange for other practitioners to attend alongside.

TRIM - Administrator

The TRiM administrator assists the co-ordinator with the service.

A & E Support

A & E Outreach service was started to support people who may present to A & E to seek support with their mental health, so rather than be in the A & E environment, people can be referred to us for support.

Shropshire Mental Health Support Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

22. Analysis of charitable funds *(continued)*

Sanctuary Funding

The Sanctuary is commissioned by Shropshire CCG to provide an alternative to S136 of the MHA, acting as a prime suicide prevention service that is assertive in its actions. The service is open from 1700hrs until 0900hrs every day of the year, with service extensions on Saturday and Sunday. Sanctuary is commissioned on a 1 year contract each year by the CCG, upon review of key performance indicators.

HEP Equalities Oswestry

HEP Oswestry funding is aimed at reducing the health inequalities in areas that are more prone to people being disadvantaged, so our commissioned work for HEP is to provide 2 days in Oswestry for people who may have addiction and or mental health needs, and we provide our Reconnect programme there on Tuesdays and Fridays along with a 'drop-in' session.

Kickstart

Kickstart scheme was a government funded initiative to support young people into employment, we were funded by the Shropshire Chamber in conjunction with the job centre to prove a work placement for 2 people. It has now finished.

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	21,547	–	21,547
Current assets	314,212	344,544	658,756
Creditors less than 1 year	(67,843)	–	(67,843)
Net assets	<u>267,916</u>	<u>344,544</u>	<u>612,460</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	3,907	–	3,907
Current assets	212,707	274,341	487,048
Creditors less than 1 year	(9,391)	–	(9,391)
Net assets	<u>207,223</u>	<u>274,341</u>	<u>481,564</u>

24. Analysis of changes in net debt

	At 1 Apr 2021 £	Cash flows £	At 31 Mar 2022 £
Cash at bank and in hand	<u>431,460</u>	<u>219,418</u>	<u>650,878</u>

Shropshire Mental Health Support Limited

Company Limited by Guarantee

Management Information

Year ended 31 March 2022

The following pages do not form part of the financial statements.

Shropshire Mental Health Support Limited

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Donations and legacies	30,013	41,719
	<u>30,013</u>	<u>41,719</u>
Charitable activities		
Shop income	49,236	47,374
Grant income	603,944	431,273
Sundry income	4,891	1,652
Attendance funding	—	903
Management charge	—	18,000
	<u>658,071</u>	<u>499,202</u>
Other trading activities		
Sponsorships	2,146	1,836
Fundraising events	2,507	2,085
	<u>4,653</u>	<u>3,921</u>
Investment income		
Bank interest receivable	14	—
	<u>14</u>	<u>—</u>
Total income	<u>692,751</u>	<u>544,842</u>

Shropshire Mental Health Support Limited

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
Expenditure on charitable activities		
Main costs		
<i>Activities undertaken directly</i>		
Wages and social security	(381,109)	(266,693)
Employer's NIC	(23,792)	(15,046)
Pension costs	(5,171)	(3,576)
Management charges	–	(18,000)
Travel and volunteer expenses	(7,011)	(6,957)
Telephone	(3,842)	(5,283)
Sundries	(15,302)	(3,741)
Groups and activities	(3,312)	(75)
Subscriptions	(2,863)	(111)
	<u>(442,402)</u>	<u>(319,482)</u>
Support costs		
Rent and rates	41,144	25,410
Advertising	1,153	13,418
Light & heat	8,968	6,312
Equipment and repairs	3,156	4,365
Insurance	2,823	1,100
Postage, stationery and photocopier	4,334	2,172
Legal and professional fees	4,460	–
Accountancy and payroll costs	2,856	6,392
Website costs	1,096	–
Depreciation and impairment	1,589	730
Bank charges	214	76
Cleaning	6,054	1,868
	<u>77,847</u>	<u>61,843</u>
Shop costs		
<i>Activities undertaken directly</i>		
Opening stock	3,966	2,755
Purchases	32,459	36,090
Closing stock	(3,662)	(3,966)
Wages and social security	17,248	13,357
Employer's NIC	746	–
Pension costs	240	–
Travel and volunteer expenses	–	39
	<u>50,997</u>	<u>48,275</u>
Expenditure on charitable activities	<u>(571,246)</u>	<u>(429,600)</u>