

Company No: 02125188

Charity No: 801618

MIND in HARINGEY

Report and Financial Statements

For the Year Ended

31st March 2022

MIND in Haringey

(A company limited by guarantee and a registered charity)

	Page
Reference and Administrative Information	1
Trustees' report	2 – 6
Independent auditors' report	7 - 9
Statement of financial activities	10
Balance sheet	11
Statement of cash flows	12
Notes to the accounts	13 - 24

Reference and Administrative Information

Status	MIH is a charitable company limited by guarantee, incorporated on 2nd April 1987 and registered as a charity on 8th June 1989.
Governing document	The Company was established under a memorandum of association setting out its objects and powers and is governed under the articles of association.
Company number	02125188
Charity number	801618
Registered office and operational address	Station House 73c Stapleton Hall Road London N4 3QF
Trustees and Directors	David Pascall CBE (Chairman) Glynnis Joffe (Vice Chairman) Susanna Charwood (resigned 15th November 2021) Norman Hamilton David Mosse Liz O'Connor (Secretary) Sheena Pattni Maria Stankowich (appointed 12th July 2021; resigned 19th November 2021) Alastair Murray (appointed 17th January 2022; resigned 23rd May 2022) Courtney Brown (appointed 23rd March 2022)
Bankers	HSBC Bank plc 88 The Broadway, Muswell Hill London N10 3RX
Solicitors	Rich and Baily Alexandra House 157 Tottenham Lane London N8 7BT
Auditors	Goldwins Limited 75 Maygrove Road West Hampstead London NW6 2EG

Trustees' Report 2021 - 2022

The Trustee Board is pleased to present its report and the audited financial statements for the year ended 31st March 2022.

The company was established under a memorandum of association setting out its objects and powers and is governed under the articles of association. A revised memorandum and articles were adopted in December 2004. The organisation is a charitable company limited by guarantee, incorporated on 22nd April 1987 and registered as a charity on 8th June 1989. The registered charity number is 801618 and company number is 2125188.

Pandemic Coronavirus

Mind in Haringey continued to function effectively during the year despite the impact of the coronavirus on both our work and potential financial viability. The Trustees have continued to meet regularly on Zoom when necessary and we have been able to meet our obligations for corporate governance in difficult circumstances.

Going Concern

Despite the pandemic, MiH continues to be a going concern and our finances are in good shape. At the end of March 2022, the charity was holding unrestricted reserves of £142,323 and a cash balance of £530,673. We have won a significant number of new bids and have expanded our services and in particular our mental health first aid training which is in great demand. The Trustees consider that the charity has sufficient unrestricted reserves and cash flow to continue as a going concern for a period of at least 12 months from the date on which these financial statements are signed. For this reason, the accounts have been prepared on the going concern basis.

Organisational structure and decision making

Membership of the organisation is open to all and is free to service users. A small membership fee is required from non-service users. All members of the charitable company guarantee to contribute an amount not exceeding £10 to the assets of the charitable company in the event of winding up.

The directors of the company, who are Trustees under charity law, that served during the year and up to the date of this report are as shown above. The Trustees have no beneficial interest in the charitable company and have not received any benefits either from the charitable company or in recognition of being a Trustee. The Trustees manage the business of the charitable company and may exercise all the powers of the charitable company. The Trustees delegate to the Chief Executive responsibility for the day-to-day management of the company's affairs, within a strategy and budget agreed by the Trustees, and for implementing the decisions and policies agreed by the Trustees. The Chief Executive is assisted by managers who are each responsible for assigned projects, activities and functions. The charity holds a service user forum bi monthly to enable service users to contribute ideas towards the running of the charity. The Trustees Staff and Remuneration Committee annually conducts a skills audit of the Trustees to identify any areas where the Trustee Board needs strengthening. All newly appointed Trustees receive induction in line with the MiH Induction Policy and are required to attend a training course designed to cover all important aspects of their trusteeship, including legal responsibilities and expectations.

Recruitment and appointment of Trustees

Trustees are elected at Annual General Meetings (AGM) by the members. During the year, the charity also advertises any Trustee vacancies. Prospective Trustees have a preliminary meeting with the Chairman of the Trustee Board and are then interviewed by the Trustees Staff and Remuneration Committee. Following this process, if the skills, knowledge, and expertise of the applicant will contribute to the charity, the individual will be recommended to the Trustee Board for co-option by the other Trustees. The co-opted Trustee's term of office is until the next AGM when they must then stand for election. Trustees are appointed for three years which may be renewed. The number of Trustees who are current users of the organisation's services shall be less than one half of the total number of Trustees. Greater diversity is also sought across the Trustee Board to match more closely the demographic profile in Haringey.

Key objectives for the future

In 2016 we developed a new mission, set of values and strategic objectives. These objectives are reviewed and modified at an annual Trustees Away Day and we shall shortly hold an Away Day to review our strategy in light of the pandemic.

Mission

- We support anyone in Haringey with mental health issues: listening to people, defending their rights, and helping them to lead fulfilling lives.
- We listen with care, respect, and reassurance to everyone we encounter.
- We seek to influence and improve mental health services in Haringey, raising awareness and challenging both stigma and discrimination.
- We are committed to easy and equal access to our services for everyone in Haringey.
- We consider opportunities for collaboration when developing services
- We seek continuous improvement in all that we do.

Our Scope of work will be:

- Prevention working with schools, colleges, sports bodies and local businesses and communities to raise awareness and to challenge stigma
- Crisis: offering a response to people in crisis who contact us, and assisting them to get the right support
- Support: offering the relevant support for better mental health and wellbeing by extending our counselling service; developing our advocacy services; and extending the range of services and activities we offer
- Our focus is on Haringey, but we will look to collaborate and share best practice with neighbouring local Minds and contribute to the development of a London Mind to improve the reach of Mind across London.

Our current strategic aims are:

Strategic Aim 1 - Achieve a well-led, managed, and governed organization

We continue to take steps to ensure excellent corporate governance and a more diverse Board. We have a talented and committed CEO and executive staff and seven Trustees. We are working with the Cranfield Trust on Board/Executive relationships and the design of our forthcoming Away Day.

Strategic Aim 2 – Make a difference to mental health issues in Haringey, be more visible in our community and easily accessible. We have expanded our reach across the borough with the Haringey Wellbeing Network service. We are building on this with access to accommodation in east Haringey in order to reach further into the more deprived areas of the Borough. We are developing our publicity and improving our profiling as an organization. We continue to develop our core services of mental health wellbeing, advocacy, youth work, counselling, mental health first aid training and suicide prevention. We continue to host the Haringey Suicide Prevention Group (HSPG) which brings together and coordinates suicide prevention work across statutory and voluntary sectors.

Strategic Aim 3 - Expand our counselling and advocacy services and improve our response to people in crisis. We have been able to extend our Advocacy work and our counselling services.

Strategic Aim 4 - Develop effective relationships within Haringey. We are ensuring that MiH listens to people with mental health issues and works with the statutory sector to improve provision in Haringey. Our local MP, Catherine West, continues as our Patron and is very supportive of our work.

Strategic Aim 5 – Improve relationships with local Minds. We are actively engaged with the Mind network where our CEO is Chair of London Mind.

Strategic Aim 6 - Ensure financial viability and income strategy. After years of significant deficits, we are now in a viable position, following a healthy surplus in the last three years. We have rethought our income strategy in recent years, looking at statutory bids, bids from trusts and foundations, income from revenue streams such as mental health training, increased donations as well as running a significant number of major fundraising events.

Current services at Mind in Haringey 2022/2023

i)Reach and Connect – ongoing June 2024

A partnership led by Public Voice, Mind in Haringey Vibrance and wise thoughts who deliver an Over 50's service using community connectors to engage older people.

ii) Haringey wellbeing network – ongoing until March 2023

A partnership led by Mind in Haringey with Bridge renewal trust to deliver mental health services and support to community of Haringey. we offer a range of services including wellbeing activities, wellbeing advocacy, social prescribing, Peer support and Mental health training.

iii) Project Future ongoing December 2024

A partnership between BEH MHT, Haringey council and other agencies and Mind in Haringey as Charity partner to deliver a holistic mental health service to young men who are at risk or involved in criminality. We no longer deliver this project at Bruce Grove youth club due to Comic relief funding ending in December 2021.

iv) Counselling services ongoing partly funded ongoing

Mind in Haringey delivers low-cost counselling, young people's counselling, Bereavement counselling, BAME counselling

V) Haringey suicide prevention group ongoing June 2023

Mind in Haringey has led /hosted the Haringey suicide prevention group for over 5 years and works in partnership with over 30 organisations in borough to deliver against the Haringey suicide prevention plan

VI) My Ends Home cooked VRU project ongoing August 2023

A partnership led by Bridge renewal trust with Mind in Haringey, Godwin foundation, NLPC and Father 2father to deliver a trauma informed community youth violence reduction project in Tottenham Hale.

VII) Safe haven /crisis café ongoing June 2023 expected to be ongoing

A partnership between Mind in Haringey, Haringey council, CCG to deliver a peer support model crisis café 365 days of the year from 5-9 pm

VIII) SMI health checkups service for BAME ongoing December 2024

A partnership between Mind in Haringey and Federation 4 health to deliver health check-ups and support for those with Serious mental illness.

IX) Great Mental health programme ongoing September 2022

A partnership led by public health with 7 partner organisations. Mind in Haringey deliver the Haringey bereavement network.

X) Reps in Mind ongoing extended again to June 2022

Mind in Haringey have been delivering an employee support line for the last 18 months

XI) NHS charities partnership bid ongoing December 2023

A partnership with NHS led by Bridge renewal trust
Mind in Haringey to provide support to young people and those with Long Covid that may experiencing mental health issues.

XII) Improving black minds funded by Zurich September 2022

Mind in Haringey funded by Zurich to deliver a BAME therapeutic service that supports the community through support groups and counselling.

Xiii) CONEL student support ongoing July 2023

Mind in Haringey have been delivering student emotional support for the last four years t students at College of Northeast London.

XV) Black thrive Haringey ongoing to September 2023

A partnership with Black thrives Global, Black thrive Lambeth, Catalyst and Mind in Haringey to address and dismantle racism and discrimination in Mental health

XVI) Mental health wellbeing project started in February 2022 until March 2023

A partnership with Mind in Haringey, Bridge renewal trust and Tottenham talking to work with grassroots organisations to deliver wellbeing activities and peer support across the borough under the Healthy neighbourhood partnership with CCG & Public Health.

XVII) HIU community care coordinators project started January 2022 to December 2022

A partnership with North Middlesex Hospital and Enfield mind working with High intensity users that visit A& E and providing them with support to reduce their visits to A & E

XVIII) Generation girls Haringey funded by Mind February 2022 – March 2023

A project funded by Mind to work with young women who are most disadvantaged and provide 1-2-1 and group support increasing their Mental health wellbeing and confidence.

Risk statement

The risks to the organisation have been identified, assessed, and reviewed by the Trustees Finance and Audit Committee in a Risk Register which is then reviewed and approved by the Trustee Board. A robust risk management strategy, outlining the controls and procedures, is in place to deal with potential risks and opportunities, and monitoring processes are used to manage the residual risks. The Risk Register has been revised to include a pandemic and approved by the Trustees.

Related parties

Mind in Haringey is affiliated to Mind (The National Association for Mental Health) Limited; and it has informal relations with some of the other affiliates in London, those in neighbouring boroughs, in matters of common interest.

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 amounts of assets and liabilities within the next reporting period.

Financial Review

The charity made an surplus for the year of £100,902 (2021 £139,612) and is projecting a further surplus for next year. The unrestricted surplus was £27,965 (2021 £57,046). The total income for the year was £1,398,836 (2021 £1,231,751).

The total expenditure for the year was £1,297,934 (2021 £1,092,139).

The organisation aims to maintain free reserves at a level representing at least three months' expenditure on core costs. Total reserves and income to be carried forward into 2022 – 2023 are £582,866 of which unrestricted reserves are £156,751. With forecast budget surpluses going forward, unrestricted reserves are equivalent to approximately 8 months of core costs.

In 2016 an overdraft facility of £28,000 was put in place with HSBC. This is a precautionary measure to protect the charity's finances from phasing impacts of income and expenditure and to provide reassurance in the light of our current low level of reserves. It was not necessary to use this facility during the financial year.

Pensions

The pension scheme is compliant for auto enrolment and all eligible staff have been registered.

Public Benefit Statement

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit,

Auditors

Goldwins Limited Chartered Accountants and Registered Auditor will be proposed for appointment in accordance with Section 485 of the Companies Act 2006.

Statement of the Trustees' responsibilities

The Trustees are responsible for preparing the report of the Trustees and the financial statements in accordance with applicable law. Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees Board which is supported

by the Trustees Finance and Audit Committee is required to:

- select suitable accounting policies and then apply them consistently make judgements and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- and to prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue to operate. The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company.

As far as the Trustees are aware:

- There is no audit information of which the charitable company's auditors are unaware.
- They have taken all reasonable steps to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.
- The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.
- This report has been prepared in accordance with the Statement of Recommended Practice; Accounting and Reporting by Charities and in accordance with the special provisions of the Companies Act 2006 relating to small entities.

Approved by the Trustees Board on 18th July 2022 and signed by David Pascall CBE (Chairman, Trustees Board)



David Pascall CBE (Chairman, Trustees Board)

Company Registration No. 02125188

Independent auditors' report to the trustees of Mind in Haringey

Opinion

We have audited the financial statements of Mind in Haringey (the 'Charity') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. 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).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2022 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report (incorporating the directors' report) have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they 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.

Our 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements

made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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.

Use of our report

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity's members 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's members as a body, for our audit work, for this report, or for the opinions we have formed.

Anthony Epton

Anthony Epton (Senior Statutory Auditor)
for and on behalf of
Goldwins Limited
Statutory Auditor
Chartered Accountants
75 Maygrove Road
West Hampstead
London NW6 2EG

Date: 19 July 2022

MIND in Haringey
Statement of financial activities
(including an income and expenditure account)
For the year ended 31 March 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
<u>Income from:</u>					
Donations	3	27,835	-	27,835	21,623
Charitable Activities	4	181,093	1,152,476	1,333,569	1,156,334
Other Trading Activities	5	37,405	-	37,405	53,524
Investment Income	6	27	-	27	270
Total income		246,360	1,152,476	1,398,836	1,231,751
<u>Expenditure on:</u>					
Fundraising	7	2,456	-	2,456	1,441
Charitable activities	7	297,535	997,943	1,295,478	1,090,698
Total expenditure		299,991	997,943	1,297,934	1,092,139
Net income / (expenditure) for the year		(53,631)	154,533	100,902	139,612
Transfers between funds	16	81,596	(81,596)	-	-
Net movement in funds		27,965	72,937	100,902	139,612
<u>Reconciliation of funds:</u>					
Total funds brought forward	16	128,786	353,178	481,964	342,352
Total funds carried forward		156,751	426,115	582,866	481,964

All of the above results are derived from continuing activities.
There were no other recognised gains or losses other than those stated above.
The attached notes form part of these financial statements.

MIND in Haringey
Balance sheet
As at 31 March 2022

	Note	2022 £	2021 £
Tangible fixed assets	11	11,862	11,795
Current assets:			
Debtors	12	277,729	90,585
Cash at bank and in hand		<u>533,951</u>	<u>643,371</u>
		811,680	733,956
Creditors: amounts falling due within one year	13	<u>(240,676)</u>	<u>(263,787)</u>
Net current assets		<u>571,004</u>	<u>470,169</u>
Total net assets	14	<u><u>582,866</u></u>	<u><u>481,964</u></u>
Funds			
Restricted funds		426,115	353,178
Unrestricted funds:			
General fund		<u>156,751</u>	<u>128,786</u>
Total funds	16	<u><u>582,866</u></u>	<u><u>481,964</u></u>

The financial statements have been prepared in accordance with the special provisions for small companies of the Companies Act 2006.

Approved by the Board of Trustees on 15th July 2022 and signed on its behalf by:



David Pascall CBE
Chairman, Trustees Board

Company Registration No. 02125188

The attached notes form part of the financial statements.

MIND in Haringey
Statement of cash flows
For the year ended 31 March 2022

	Note	2022 £	2021 £	2021 £
Cash flows from operating activities:				
Net cash provided by / (used in) operating activities	18	(106,935)		275,235
Cash flows from investing activities:				
Interest/ rent/ dividends from investments		27	270	
Purchase of fixed assets		(2,512)	(2,190)	
		_____	_____	
Cash provided by / (used in) investing activities		(2,485)		(1,920)
		_____		_____
Change in cash and cash equivalents in the year		(109,420)		273,315
Cash and cash equivalents at the beginning of the year		643,371		370,056
		_____		_____
Cash and cash equivalents at the end of the year		533,951		643,371
		=====		=====

1. Accounting policies

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) - (Charities SORP FRS 102) and the Companies Act 2006.

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

Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. 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 amounts of assets and liabilities within the next reporting period.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that 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. Income received in advance for the provision of specified service is deferred until the criteria for income recognition are met.

Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation 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), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, 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.

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.

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.

1. Accounting policies (continued)

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise of trading costs and the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of delivering services and other activities undertaken to further the purposes of the charity and their associated support costs.

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 and its activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Freehold property 50 years
- Fixtures and fittings 4 years
- Improvements and refurbishment 4 years

Debtors

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

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.

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.

MIND in Haringey
Notes to the financial statements
For the year ended 31 March 2022

1. Accounting policies (continued)

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 loans which are subsequently measured at amortised cost using the effective interest method.

Pensions

The pension scheme in operation became compliant for auto enrolment purposes on 1st November 2016 and all staff eligible have been registered.

2. Detailed comparatives for the statement of financial activities

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
<u>Income from:</u>			
Donations	21,623	-	21,623
Charitable Activities	252,003	904,331	1,156,334
Other Trading Activities	53,524	-	53,524
Investment Income	270	-	270
Total income	327,420	904,331	1,231,751
<u>Expenditure on:</u>			
Fundraising	1,441	-	1,441
Charitable activities	317,145	773,553	1,090,698
Total expenditure	318,586	773,553	1,092,139
Net income / (expenditure) for the year	8,834	130,778	139,612
Transfers between funds	48,212	(48,212)	-
Net movement in funds	57,046	82,566	139,612
<u>Reconciliation of funds:</u>			
Total funds brought forward	71,740	270,612	342,352
Total funds carried forward	128,786	353,178	481,964

MIND in Haringey
Notes to the financial statements
For the year ended 31 March 2022

3. Income from donations

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Donations	27,835	-	27,835	21,623
	<u>27,835</u>	<u>-</u>	<u>27,835</u>	<u>21,623</u>

4. Income from charitable activities

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Support for Resident	-	8,667	8,667	-
Young Black Mind	-	16,649	16,649	20,930
Federation 4 Health	-	39,412	39,412	26,275
Counselling	42,683	-	42,683	91,318
Reach & Connect	-	70,496	70,496	76,398
Psychosis - Mind	-	-	-	4,631
BAME Therapeutic Service	-	59,760	59,760	-
Black Thrive Haringey	-	83,963	83,963	-
Generation Girls' Haringey	-	1,667	1,667	-
Great Mental Health Project	-	45,000	45,000	-
Kick Start	-	11,017	11,017	-
Middlesex Care Coordinator	-	8,325	8,325	-
MyEnd (Home Cooked)	-	26,250	26,250	-
Stay Well Winter Campaign Project	-	3,126	3,126	-
Mind Premier League Series	19,000	-	19,000	-
ESP	-	-	-	4,375
Communication Workers Union	27,500	-	27,500	22,500
Suicide Prevention	-	10,000	10,000	12,000
Fundraising	129	-	129	1,369
Digital Transformation System (CRM)	-	3,000	3,000	1,267
Central Services (Various Grants)	3,365	-	3,365	51,378
Veteran Project - Zurich	-	26,356	26,356	15,144
Haringey Wellbeing Network	-	316,960	316,960	309,961
Project Future	-	256,168	256,168	305,214
Community Protect	-	25,392	25,392	31,977
Digital Worker Project	-	11,666	11,666	8,333
Community Protect/Great Mental Health	-	4,365	4,365	29,310
Digital Intern	-	22,650	22,650	15,214
Safe Haven	-	100,387	100,387	62,662
Training & Consultancy	88,416	-	88,416	56,128
Eat & Eat Vouchers	-	1,200	1,200	9,950
Total	<u>181,093</u>	<u>1,152,476</u>	<u>1,333,569</u>	<u>1,156,334</u>

MIND in Haringey
Notes to the financial statements
For the year ended 31 March 2022

5. Income from other trading activities

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Central Services	16,270	-	16,270	32,120
Fundraising	21,135	-	21,135	21,404
	<u>37,405</u>	<u>-</u>	<u>37,405</u>	<u>53,524</u>

6. Income from investments

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Bank interest	27	-	27	270
	<u>27</u>	<u>-</u>	<u>27</u>	<u>270</u>

MIND in Haringey
Notes to the financial statements
For the year ended 31 March 2022

7. Analysis of expenditure

	Basis of allocation	Cost of raising funds £	Charitable activities £	Support costs £	Governance costs	Total 2022 £	Total 2021 £
Staff costs	Direct	-	662,404	134,874	-	797,278	635,997
Direct costs	Direct	2,456	412,383	-	-	414,839	362,724
Support costs	Staff time	-	-	82,037	-	82,037	89,638
Audit Fees		-	-	-	3,780	3,780	3,780
		2,456	1,074,787	216,911	3,780	1,297,934	1,092,139
Support costs allocation		-	216,911	(216,911)	-	-	-
Audit Fees		-	3,780	-	(3,780)	-	-
Total expenditure 2022		2,456	1,295,478	-	-	1,297,934	1,092,139
Total expenditure 2021		1,441	1,090,698	-	-	1,092,139	

Of the total expenditure, £299,991 was unrestricted (2021: £318,586) and £997,943 was restricted (2021: £773,553).

MIND in Haringey
Notes to the financial statements
For the year ended 31 March 2022

8. Net income/(expenditure) for the year

This is stated after charging:

	2022	2021
	£	£
Depreciation	2,445	1,817
Auditors' remuneration — audit	3,780	3,780
Operating lease rentals — property	<u>9,144</u>	<u>-</u>

9. Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2022	2021
	£	£
Salaries and wages	722,865	579,866
Social security costs	56,221	42,808
Pension costs	<u>18,192</u>	<u>13,323</u>
	<u>797,278</u>	<u>635,997</u>

No employee received remuneration in excess of £60,000 in the year (2021: none).

The total employee benefits including pension contributions of the key management personnel were £166,613 (2021: £109,747)

The charity trustees were not paid or received any other benefits from employment with the Charity in the year (2021: £nil) neither were they reimbursed expenses during the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2022	2021
	No.	No.
Charitable Activities	45	38
Support	<u>5</u>	<u>5</u>
	<u>50</u>	<u>43</u>

MIND in Haringey
Notes to the financial statements
For the year ended 31 March 2022

11. Tangible fixed assets

	Improvements of leasehold premises £	Furniture, fittings and equipment £	Total £
Cost:			
At 1 April 2021	34,932	35,789	70,721
Additions	-	2,512	2,512
At 31 March 2022	<u>34,932</u>	<u>38,301</u>	<u>73,233</u>
Depreciation:			
At 1 April 2021	24,779	34,147	58,926
Charges in year	1,269	1,176	2,445
At 31 March 2022	<u>26,048</u>	<u>35,323</u>	<u>61,371</u>
Net Book Value:			
At 31 March 2022	<u>8,884</u>	<u>2,978</u>	<u>11,862</u>
At 31 March 2021	<u>10,153</u>	<u>1,642</u>	<u>11,795</u>

All tangible fixed assets are used to fulfil the charity's objects.

12. Debtors

	2022 £	2021 £
Grants, Contract Income & Other Receivables	267,310	87,781
Prepayments	10,419	2,804
	<u>277,729</u>	<u>90,585</u>

13. Creditors: amounts falling due within one year

	2022 £	2021 £
Other Creditors (payroll clearing & total trade creditor)	9,270	120,148
Taxation and Social Security	-	36,969
Accruals	3,780	2,720
Deferred Income	227,626	53,950
Loan Payable (Bounce Back Loan)	-	50,000
	<u>240,676</u>	<u>263,787</u>

MIND in Haringey
Notes to the financial statements
For the year ended 31 March 2022

14. Analysis of net assets between funds - 2022

	Restricted funds	General funds	Total funds
	£	£	£
Tangible fixed assets	11,862	-	11,862
Current assets	414,253	397,427	811,680
Current liabilities	-	(240,676)	(240,676)
	<u>426,115</u>	<u>156,751</u>	<u>582,866</u>

Analysis of net assets between funds - 2021

	Restricted funds	General fund	Total funds
	£	£	£
Tangible fixed assets	11,795	-	11,795
Current assets	341,383	392,573	733,956
Current liabilities	-	(263,787)	(263,787)
	<u>353,178</u>	<u>128,786</u>	<u>481,964</u>

15. Pension scheme

The pension scheme in operation became compliant for auto enrolment purposes on 1st November 2016 and all staff eligible have been registered. Pension contributions owed as at 31.03.22 £Nil (2021: £Nil).

MIND in Haringey
Notes to the financial statements
For the year ended 31 March 2022

16. Movements in funds
For the year ended 31 March 2022

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
<u>Restricted Funds:</u>					
Young Black Mind	14,830	16,649	(26,716)	(3,330)	1,433
Federation 4 Health	13,650	39,412	(37,481)	(3,941)	11,640
Support for Resident	-	8,667	(6,995)	-	1,672
BAME Therapeutic Service	-	59,760	(30,681)	(11,952)	17,127
Suicide Prevention	6,042	10,000	(5,769)	(1,000)	9,273
Reach & Connect	6	70,496	(67,991)	(2,511)	-
Community Protect	25,900	25,392	(10,000)	(6,348)	34,944
Veteran Project - Zurich	1,370	26,356	(18,373)	-	9,353
Digital Worker Project	5,167	11,666	(11,322)	(1,167)	4,344
Haringey Wellbeing Network	2,146	316,960	(294,526)	(19,581)	4,999
Project Future	255,619	256,168	(263,351)	(4,527)	243,909
Black Thrive Haringey	-	83,963	(28,685)	(16,793)	38,485
Safe Haven	10,319	100,387	(82,258)	(10,039)	18,409
Digital Intern	-	22,650	(22,370)	(280)	-
Digital Transformation System (CRM)	-	3,000	(180)	-	2,820
Generation Girls' Haringey	-	1,667	-	-	1,667
Covid-19 Response	-	-	(17,003)	17,003	-
Pears/Mind	6,912	-	(6,825)	(87)	-
CCG Flu Campaign Protect	1,267	-	-	-	1,267
Great Mental Health Project	-	45,000	(26,034)	(9,000)	9,966
Middlesex Care Coordinator	-	8,325	(8,325)	-	-
MyEnd (Home Cooked)	-	26,250	(15,714)	(5,250)	5,286
Stay Well Winter Campaign Project	-	3,126	(2,250)	-	876
Kick Start	-	11,017	(9,848)	(1,169)	-
Community Protect Great Mental Health	-	4,365	(2,217)	-	2,148
Eat & Eat Vouchers	9,950	1,200	(3,029)	(1,624)	6,497
Total Restricted Funds	353,178	1,152,476	(997,943)	(81,596)	426,115
<u>Unrestricted Funds</u>					
General Fund	128,786	246,360	(299,991)	81,596	156,751
Total Unrestricted Funds	128,786	246,360	(299,991)	81,596	156,751
Total Funds	481,964	1,398,836	(1,297,934)	-	582,866

Additional Note: A transfer of £20,398 was made from the unrestricted fund to Covid-19 Response Project. This is a restricted project and its fund should not have been included in the unrestricted fund.

Other Transfers: These transfers represent the various percentages of management and administrative recharges of central services overheads to restricted projects.

MIND in Haringey
Notes to the financial statements
For the year ended 31 March 2022

16. Movement in funds 2021
For the year ended 31 March 2022

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
<u>Restricted Funds:</u>					
Young Black Mind	11,123	20,930	(15,130)	(2,093)	14,830
Federation 4 Health	-	26,275	(9,998)	(2,627)	13,650
Psychosis - Mind	9,655	4,631	(9,150)	(5,136)	-
ESP	-	4,375	(14,305)	9,930	-
Suicide Prevention	4,997	12,000	(6,155)	(4,800)	6,042
Reach & Connect	394	76,398	(71,786)	(5,000)	6
Community Protect	-	31,977	(6,077)	-	25,900
Veteran Project - Zurich	4,599	15,144	(13,573)	(4,800)	1,370
Digital Worker Project	-	8,333	(3,166)	-	5,167
Haringey Wellbeing Network	3,059	309,961	(295,874)	(15,000)	2,146
Project Future	236,785	305,214	(273,960)	(12,420)	255,619
Pears/Mind	-	15,214	(8,302)	-	6,912
Safe Haven	-	62,662	(46,077)	(6,266)	10,319
CCG Flu Campaign Protect	-	1,267	-	-	1,267
Eat & Eat Vouchers	-	9,950	-	-	9,950
Total Restricted Funds	270,612	904,331	(773,553)	(48,212)	353,178
<u>Unrestricted Funds:</u>					
General Fund	71,740	327,420	(318,586)	48,212	128,786
Total Unrestricted Funds	71,740	327,420	(318,586)	48,212	128,786
Total Funds	342,352	1,231,751	(1,092,139)	-	481,964

17 Related Party Transaction

There were no related party transactions during the year (2021: None).

MIND in Haringey
Notes to the financial statements
For the year ended 31 March 2022

18. Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2022	2021
	£	£
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	100,902	139,612
Depreciation	2,445	1,817
Interest, rent and dividends from investments	(27)	(270)
(Increase)/ decrease in debtors	(187,144)	(52,325)
Increase/ (decrease) in creditors	(23,111)	186,401
Net cash provided by / (used in) operating activities	<u>(106,935)</u>	<u>275,235</u>