

Calderdale Wellbeing

Charity number 1132316

A company limited by guarantee number 06828871

Annual Report and Financial Statements for the year ended 31 March 2017



West Yorkshire Community Accounting Service

Calderdale Wellbeing

Annual Report and Financial Statements for the year ended 31 March 2017

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Prepared by West Yorkshire Community Accounting Service

Calderdale Wellbeing

Trustees' report for the year ended 31 March 2017

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Jenny Fagan	Chair	
Jo Budgen	Vice-chair	
Freda Davis	Treasurer	
Daniel Redman		
Kate Siobhan		Resigned May 2017
Laura Able		Resigned March 2017
Sheila Coll		Resigned June 2017
Karen Newbigging		
Liz Broadley		
Beverley Smith		
Lydia Blundell		Appointed July 2017
Carla Harrison		Appointed May 2017
Lindsay Manning		Appointed May 2017
Helen Wright		Resigned July 2016
Charity number	1132316	Registered in England and Wales
Company number	06828871	Registered in England and Wales
Registered and principal address	Bankers	
Resource Centre	CAF Bank Ltd	Shawbrook Bank
8B Hall Street	25 Kings Hill Avenue	Lutea House
Halifax	Kings Hill	Warley Hill Business Park
HX1 5AY	West Mailing	The Drive
	Kent	Great Warley
	ME19 4JQ	Brentwood
		Essex
		CH13 3BE

Independent examiner

Helen Galvin FCCA

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 24 February 2009. It is governed by a memorandum and articles of association which were adopted on 24 February 2009 and amended by special resolution on 30 July 2009. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Calderdale Wellbeing

Trustees' report (continued) for the year ended 31 March 2017

Objectives and activities

The charity's objects

The preservation, protection and enhancement of good mental health of people in Calderdale, in particular but not exclusively by the provision of support, information, advice and services.

The charity's main activities

Healthy Minds is the operating name of Calderdale Wellbeing, a charity led by people who have personal experience of mental distress. We support people to achieve and maintain good mental health and wellbeing. We believe that a person is not defined only by their mental health; it is one aspect of a person's life. With kindness and respect, together we create opportunities for people to understand and build on their strengths to overcome obstacles and better achieve what they want from their lives.

2016-17 has seen continued expansion of Healthy Minds' services in an increasingly challenging environment: austerity measures saw Calderdale CCG's financial investment in the voluntary sector come to an abrupt end at the same time as such pressures as the impact of welfare reform on individuals and families has led to more demand on the sector for support. In the past year, we have worked with 3110 people – an increase of 56% on 2015-16.

Headline-grabbing rhetoric around mental health has raised awareness and helped towards reducing stigma, but has not translated into positive action and promises of increased funding for mental health services in the public or voluntary sector have yet to transpire.

Nevertheless, Healthy Minds' reputation and profile has continued to rise in the past year, and we have been able to connect with local and regional strategic initiatives which have led to new projects – Safespace, Time Out recovery college and our new "satellite" project in Todmorden – being commissioned. Existing projects, such as Money in Mind, have also been supported to continue.

Whilst expansion is clearly welcome, in that we can better respond to demand, it brings its own challenges. Our committee and management team continue to work hard to ensure that the organisation stays apace with new developments, and we have benefitted from input from Cranfield Trust (through Lloyds Foundation's Enhance programme).

Looking towards 2017-18, we will be relocating to new premises to accommodate increased services.

Throughout all of this, we remain fiercely allegiant to our core principles of being directed by need rather than funding opportunities; of valuing people's personal experience, which informs our peer support and recovery approach; and promoting positive mental health for everyone in Calderdale.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the preservation, protection and enhancement of good mental health of people in Calderdale, in particular but not exclusively by the provision of support, information, advice and services.

Achievements and performance

Recovery & Support: peer support groups, recovery courses and workshops

Groups are held throughout Calderdale in community venues, and cover a range of issues including anxiety & depression, "self-management" for people with long-term health conditions such as chronic pain, and more general wellbeing groups, offering mindfulness, meditation and relaxation. 220 individuals have attended 14 peer support groups in the last year, with an average regular attendance of 6 people per group.

In response to feedback, and in keeping with Healthy Minds' ethos, we have shifted focus from mental health diagnoses in groups and now offer some groups in which people can enjoy activities – yoga, walking, visual arts and an allotment. Whilst these groups maintain the peer support approach, in that everybody has some shared experience and insight, the emphasis is more on purposeful activity in a supportive environment rather than mental health itself.

Calderdale Wellbeing

Trustees' report (continued) for the year ended 31 March 2017

Achievements and performance (continued)

Complementing the support groups, we have continued to offer recovery courses and workshops, with a diverse programme covering such topics as managing anger, self-care, loss and change, and dealing with stress. Well Aware, our 6-week recovery course, remains popular at the core of the programme; a shorter, introductory course (Headspace), offers a stepping stone towards the longer Well Aware course.

82 people have participated in courses and workshops: 28% of those have remained involved with Healthy Minds through support groups, and 82% have reported increased resilience.

During this period, we commissioned an external evaluation of our Recovery & Support service, conducted by Enriched Consulting & School for Social Entrepreneurs. This measured the change in a host of self-reported wellbeing indicators that can be attributed to Healthy Minds' work. We're delighted that this has shown a great, positive impact for the people with whom we've worked: in every category, people reported a positive change of between 32 – 83% in feeling more secure, more positive, useful, improved relationships, resilience and confidence (these are just some of the indicators).

Their social return on investment (SROI) calculation has found that every £1 invested in Healthy Minds is worth £7.28 in social value.

The reports, including easily-digestible summaries, are available on the Healthy Minds website.

Service user and volunteer Sue has written a short piece to describe her recovery journey with Healthy Minds so far.

"I would like to tell you how my experience with healthy minds has helped me in my 'recovery' so far.

In January this year I decided that I must take a very difficult step into the outside world- after becoming quite severely depressed and having effectively 'removed' myself from society (work, friends, family, interaction, activity, socialising etc.) I noted that there didn't seem to be an end to the bottomless pit I had fallen into; and the further into this I got, the harder it had become to get myself out of it

The greatest support I received, and was also able to offer others, was Peer Support through the Healthy Minds Recovery Course, Well Aware. It meant a great deal to be amongst others who have had similar experiences/feelings as myself. The exchange of ideas and being a member of the recovery course in itself offered a valuable aid to my recovery. Having been involved only with the NHS and medical approaches to mental illness in the past, I noted that using a strengths based I was able to focus on my strengths rather than weaknesses in order to find the confidence to start engaging in my own recovery.

As the sessions went by I noticed how uplifted I felt and how more confident in myself I felt too.

I have continued to use a reflective journal as introduced in the recovery course as a way of checking in with myself, and where I am in terms of my own personal recovery.

I have, on a personal level, been trying to develop my own skills in offering others insight and support. As a result I have become involved in volunteering with Healthy Minds and am helping to co-facilitate the recovery course. Group work is a new area for me and I have always found working with a group of people quite frightening but I have learnt a number of things about how to facilitate a group and I am also able to present some of my own ideas in getting people to look at their own recovery."

Sue has completed volunteer training and is currently working on facilitator training since doing the recovery course in January.

Money in Mind: financial and emotional resilience project

Money in Mind is a partnership project with Noah's Ark Centre. There is a strongly-identified link between financial problems and mental health; Money in Mind offers advice and support on debt and money management, welfare benefits, and employment support to help develop financial resilience alongside addressing mental distress that may be blocking progress.

During this period, the service as a whole (across all partners) has worked with 823 people, with outcomes including:

- Healthy Minds' welfare rights service worked with 105 people on multiple issues;
- Over £300,000 income gains through claiming benefit entitlements;
- Healthy Minds' employment support service worked with 51 people, of which 6 have gained employment, 2 became self-employed, 5 received support in their current jobs and 8 progressed to volunteering;
- £1.2 million of people's debt burdens relieved.

Calderdale Wellbeing

Trustees' report (continued) for the year ended 31 March 2017

Achievements and performance (continued)

Money in Mind: financial and emotional resilience project

As we move into 2017-18, Money in Mind has expanded partnerships in order to reach more vulnerable people: St. Augustine's Centre, a community project supporting refugees and asylum seekers, among others; and Christians Together Calderdale, which provides Halifax food bank.

Bringing together the expertise and experience of these four organisations means that we can reach people whose needs are not fully met by more general advice services; people who are chaotic and living "hand-to-mouth"; and BME groups who often face additional barriers in accessing support.

Open Minds: mental health education project

This project delivers mental health awareness workshops, including some on specific issues like self-harm and exam stress, to schools and community groups across Calderdale.

Over the past year, the project has delivered 81 workshops with 1351 participants, of which:

- 91% say they have better understanding of mental health issues and prevalence;
- 96% say they have better understanding of how to look after their own MH;
- 96% say they have more empathy for people affected by poor MH;

Giving us an overall 94% participants saying that their knowledge and understanding of MH has improved. It's worth noting that we ask for increase, so many who answered "no" say they already have good knowledge!

Links with Calderdale Public Health have strengthened during this year: Open Minds was additionally commissioned as part of a wider strategy on self-harm – delivery on that aspect is ongoing.

Going into 2017-18, the name "Open Minds" has been adopted for Calderdale's overall programme for children and young people's emotional health and wellbeing. What has been our Open Minds project will be absorbed into a new development, the Time Out recovery college for children and young people.

Roshani: mental health education for BME groups

Roshani's aims are to provide culturally-appropriate mental health education and support for BME groups in order to:

- enable people to manage their mental health & wellbeing more effectively;
- improve knowledge about, and access to, relevant support services;
- begin to overcome *sharam* ("shame") – the stigma attached to mental health problems.

Roshani is now in its third year, with continued interest, and has been developing resources and community workshops that are co-produced with people from the Asian community in Park Ward.

Crucially, the approach is to work in harmony with traditional, socio-cultural beliefs around mental health, rather than seeking to "correct" them.

We have been able to extend this model of working to more BME groups, in partnership with St Augustine's Centre – Calderdale's main provision for refugees and asylum seekers.

We have developed a programme of workshops to increase mental health awareness, including positive approaches to maintain / improve mental health, along with peer support groups.

Since February 2016, Roshani MH education workshops in a range of venues have engaged with 957 people from primary school-aged children through to older people, with an average 94% reporting increased knowledge around mental health issues. A further 159 people have engaged with Roshani through community events, such as Neighbours Day.

29 people attended peer support groups.

In total, Roshani has engaged with 1145 people over the past year.

Todmorden Project

We successfully tendered for a new commission to support people's emotional wellbeing in the Todmorden area following the devastating impact of floods there. Quickly established as a Healthy Minds satellite project, with a small staff team and a Todmorden office base, this project offers drop-in information sessions, additional support groups and a workshop programme. Among its aims is to bring together existing and new activities that support wellbeing across lots of organisations working in and around Todmorden. A "micro-commissioning" strand, administered in partnership with Staying Well, enables growth and generates new activities to respond to what Todmorden communities say they need.

Launched in November 2016, the Todmorden project has supported 110 people in its first quarter and engaged with 39 local organisations.

Calderdale Wellbeing

Trustees' report (continued) for the year ended 31 March 2017

Achievements and performance (continued)

Safespace

During this period, we have secured funding, in collaboration with Calderdale CCG, for a pilot project: Calderdale Safespace will offer alternative out-of-hours crisis support with a view to reducing the number of people attending A&E or being detained by the Police in a place of safety – or not getting any support otherwise, putting themselves at risk.

The service will test out approaches to generate evidence that will, hopefully, show that there are better ways of supporting people in crisis. The pilot is funded through West Yorkshire Urgent & Emergency Care Vanguard (NHS England) and Dept. of Health for 12 months' delivery. We are anticipating project launch in October 2017.

Healthy Minds Forum / Mental Health Matters

Representing the experiences of people who live with mental distress is a core function of Healthy Minds and the Forum gives people the opportunity to raise issues and influence developments around mental health, in services and strategy. Local Authority funding for the Forum came to an end during this period and we have started to explore alternative ways to maintain this important platform. There is no other dedicated forum for mental health in Calderdale as public involvement in statutory services has eroded to the minimum required by law.

One example has been service users' vociferous battle over the closure of art psychotherapy services: the Forum supported a group to raise objections to the process, including a lack of consultation and engagement with people who have been receiving therapy. The result has been to keep the debate on the agenda and Calderdale CCG continues to seek a solution with the service provider. Halifax's MP, Holly Lynch, also raised questions in Parliament on behalf of the Forum, in relation to welfare reform and mental health.

As a user-led organisation, we want the Forum to be at the forefront of Healthy Minds and ensure that it is a genuine and empowering platform for people to have a voice. As "co-production" – an approach that values service users' and professionals' experience and knowledge equally – gains more traction, the Forum is well-placed to be part of developments.

Mental Health Matters is a similar forum for organisations that have an interest in mental health. Its aims include keeping organisations up to date with local, regional and national developments, and to maintain honest dialogue with the likes of commissioners. Among the discussions this year has been the ending of Calderdale CCG and Council funding for the voluntary sector and the implications of that; Holly Lynch MP, also attended to listen to concerns from organisations affected.

As there is no longer funding for MH Matters, it's currently in hiatus, although it still serves as a network for information-sharing and collaboration. The MH Matters website (<http://www.mentalhealthmatters-calderdale.uk/>) hosts information resources, including service directories.

Volunteering

Volunteers have been involved in our organisation since 2012 and have become an integral part of all our projects. We now have 46 volunteers and six trustees, the vast majority of whom have had personal experience of mental distress or ill-health and who are therefore best-placed to ensure we remain committed to our values of peer support, co-production and recovery.

36% volunteers have remained involved for 2 years or more.

In the last year:

6 volunteers have become paid sessional workers;

2 volunteers have become members of the Healthy minds staff team;

5 volunteers have co-delivered training in group facilitation and walk leader training;

1 has become a registered tutor with the Workers' Educational Association (WEA)

Calderdale Wellbeing

Trustees' report (continued) for the year ended 31 March 2017

Achievements and performance (continued)

One volunteer's story:

"I decided to volunteer for Healthy Minds because I was unemployed with my own mental health problems – I have anxiety, depression and post-traumatic stress disorder. I wanted a role that had meaning, would help me build my confidence and help me recover from my own nightmares. I have been given training and support and a meaningful direction. I am working in primary schools, co-facilitating workshops with Healthy Minds staff. We give talks to pupils and I share with them some of my experience of having mental health issues, and sometimes the pupils share some of their worries and fears. It's an honour and a joy. I'm delighted to express my deep respect and gratitude for what this organisation has done for me personally. Thank you."

Financial review

The net income for the year after transfers was £15,899, including net income of £3,652 on unrestricted funds and net income of £12,247 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £25,292.

The organisation will develop a level of free reserves (i.e. unrestricted funds). These are intended to be set aside for contingencies and to meet the liabilities of the organisation in the event of closure.

It is proposed that in principle we should aim to build up reserves equivalent to 1 month's running costs, along with redundancy costs and any contractual obligations such as phone rental, office rental. The figure will be reviewed annually.

Calderdale Wellbeing

Trustees' report (continued) for the year ended 31 March 2017

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees:

Signed.....27.11.2017..... (Trustee)

Name.....*F.M. Davis*.....

Date.....F.M. DAVIS.....

Calderdale Wellbeing

Independent examiner's report to the trustees of Calderdale Wellbeing

I report on the accounts of the charitable company for the year ended 31 March 2017, which are set out on pages 10 to 17.

Respective responsibilities of the trustees and the examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to examine the accounts under section 145 of the 2011 Act, follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act and state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with section 386 of the Companies Act 2006; and

to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS 102)).

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:  Name: Helen Galvin

Relevant professional qualification or body: FCCA

Date: 29.11.2017

West Yorkshire Community Accounting Service
Stringer House
34 Lupton Street
Leeds
LS10 2QW

Calderdale Wellbeing
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2017

	Notes	2017 Unrestricted funds £	2017 Restricted funds £	2017 Total funds £	2016 Total funds £
Income from:					
Grants and donations	(2)	3,072	287,105	290,177	214,267
Fees and contract income		15,677	-	15,677	3,001
Bank interest		372	-	372	407
Other income		881	-	881	-
Total income		20,002	287,105	307,107	217,675
Expenditure on:					
Salaries and NIC	(3)	13,105	211,916	225,021	195,552
Telephone and internet		124	2,982	3,106	3,064
Travel expenses		20	2,039	2,059	1,460
Venue hire and meeting expenses		702	14,105	14,807	12,642
Support group refreshments		7	1,251	1,258	1,318
Staff expenses		34	212	246	379
Recruitment expenses		-	25	25	120
Printing and publicity		200	2,238	2,438	1,468
Postage and stationery		354	1,904	2,258	1,590
Legal fees		-	738	738	564
Consultancy fees		-	16,875	16,875	2,892
Independent examination		319	677	996	852
Equipment		152	2,886	3,038	2,077
Insurance		75	1,118	1,193	3,389
Office rent		294	6,444	6,738	6,469
Training		1,710	1,245	2,955	2,350
Website		70	393	463	51
Supervision		37	245	282	253
Volunteer expenses		39	2,043	2,082	1,908
IT Support		84	549	633	402
Governance		200	949	1,149	227
Subscriptions		-	105	105	69
Bank charges		26	63	89	5
Management services		-	1,134	1,134	-
CRB checks		-	44	44	-
Sessional workers		-	426	426	-
Partnership core funding costs		-	1,050	1,050	-
Total expenditure		17,552	273,656	291,208	239,101
Net income / (expenditure)		2,450	13,449	15,899	(21,426)
Transfers between funds		1,202	(1,202)	-	-
Net movement in funds		3,652	12,247	15,899	(21,426)
Fund balances brought forward		21,640	95,999	117,639	139,065
Fund balances carried forward	(4)	25,292	108,246	133,538	117,639

All incoming resources and resources expended derive from continuing activities.

Calderdale Wellbeing

Balance sheet

as at 31 March 2017

	2017	2017	2017	2016
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Current assets				
Debtors and prepayments	(5) 25	-	25	13,115
Cash at bank and in hand	(6) 27,124	230,656	257,780	219,303
Total current assets	<u>27,149</u>	<u>230,656</u>	<u>257,805</u>	<u>232,418</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(7) 1,857	19,526	21,383	12,012
Deferred income	-	102,884	102,884	102,767
Total current liabilities	<u>1,857</u>	<u>122,410</u>	<u>124,267</u>	<u>114,779</u>
Net current assets	<u>25,292</u>	<u>108,246</u>	<u>133,538</u>	<u>117,639</u>
Total assets less current liabilities	<u>25,292</u>	<u>108,246</u>	<u>133,538</u>	<u>117,639</u>
Net assets	<u>25,292</u>	<u>108,246</u>	<u>133,538</u>	<u>117,639</u>
Funds				
Unrestricted funds	25,292	-	25,292	21,640
Restricted funds	-	108,246	108,246	95,999
Total funds	<u>25,292</u>	<u>108,246</u>	<u>133,538</u>	<u>117,639</u>


For the year ending 31 March 2017 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2015).

The financial statements were approved by the board of trustees on

Date: 27.11.2017.....

Signed: .....

(Trustee)

Name F M DAVIS.....

Calderdale Wellbeing

Notes to the accounts

for the year ended 31 March 2017

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015). The charity constitutes a public benefit entity as defined by FRS 102.

Reconciliation with previous Generally Accepted Accounting Practice In preparing the accounts

The trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. They have determined that no such restatement is required.

As a consequence, there has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated goods for resale are valued at the amount actually realised upon their sale.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Calderdale Wellbeing

Notes to the accounts

for the year ended 31 March 2017

1 Accounting policies (continued)

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Calderdale Wellbeing
Notes to the accounts continued
for the year ended 31 March 2017

2 Grants and donations	2017		2016	
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
The Tudor Trust	-	25,000	25,000	30,000
Community Foundation for Calderdale (CFFC)	-	46,018	46,018	6,250
Henry Smith	-	36,917	36,917	14,083
Calderdale MBC (CMBC)	-	22,507	22,507	6,892
The George A Moore Foundation	-	-	-	1,000
Clinical Commissioning Group (CCG)	-	124,137	124,137	155,199
Lloyds Bank	-	19,410	19,410	-
The Brelms Trust	-	5,000	5,000	-
The Newby Trust	-	8,000	8,000	-
NHS England	-	116	116	-
Donations	3,072	-	3,072	843
	<u>3,072</u>	<u>287,105</u>	<u>290,177</u>	<u>214,267</u>

3 Staff costs and numbers	2017	2016
	£	£
Gross salaries	204,348	177,258
Social security costs	14,072	11,431
Employment allowance	(3,000)	(2,000)
Pensions	9,601	8,863
	<u>225,021</u>	<u>195,552</u>

The average number employees during the year was 13.8 (2016:12).
There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2017	2016
	£	£
Costs of the scheme to the charity for the year	9,601	8,863
Amount of any contributions outstanding at the year end	-	1,378

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
The Tudor Trust	5,594	25,000	23,141	-	7,454
CCG (1)	74,461	-	14,746	-	59,715
CMBC - Financial Resilience	3,542	11,244	14,786	-	-
The George A Moore Foundation	778	-	134	-	643
Henry Smith Charity (2)	2,587	36,917	32,670	(804)	6,030
CFFC - Health Connections Scheme	-	12,500	12,371	(129)	-
CCG (2)	9,036	32,900	41,856	(80)	-
CCG (3)	-	79,000	79,000	-	-
Lloyds Bank	-	19,410	14,776	(119)	4,515
CCG (4)	-	12,237	4,244	(70)	7,923
The Brelms Trust	-	5,000	2,352	-	2,648
The Newby Trust	-	8,000	1,836	-	6,164
CMBC - Childrens Services	-	11,263	6,464	-	4,799
CFFC - Flood Relief Fund	-	33,518	25,164	-	8,354
NHS England	-	116	116	-	-
	<u>95,999</u>	<u>287,105</u>	<u>273,656</u>	<u>(1,202)</u>	<u>108,246</u>

Calderdale Wellbeing
Notes to the accounts continued
for the year ended 31 March 2017

4 Restricted funds (continued)

Fund name	Purpose of restriction
The Tudor Trust	For volunteer support
CCG (1)	To provide mental health recovery and support sessions
CMBC - Financial Resilience	For the 'Money In Mind' project
The George A Moore Foundation	Towards the allotment project
Henry Smith Charity (2)	Towards the setting up of six new mental health support groups and peer support
CFFC - Health Connections Scheme	To set up the Roshani project to promote awareness and challenge stigma around mental health in BME communities
CCG (2)	For the 'Open Minds Mental Health Education' project
CCG (3)	For peer support groups
Lloyds Bank	Towards well aware workshops
CCG (4)	For supported self management
The Brelms Trust	For the Roshani project
The Newby Trust	Towards the 'Money In Mind' project worker
CMBC - Childrens Services	To run self harm education projects in schools
CFFC - Flood Relief Fund	To run support groups, drop in advice and information. Along education projects in schools, which is all in Todmorden.
NHS England	For out of hours support

5 Debtors and prepayments

	2017	2016
	£	£
Debtors	-	13,090
Prepayments	25	25
	<u>25</u>	<u>13,115</u>

6 Cash at bank and in hand

	2017	2016
	£	£
Current accounts	6,698	6,152
Saving accounts	251,046	213,054
Cash in hand	36	97
	<u>257,780</u>	<u>219,303</u>

7 Creditors and accruals

	2017	2016
	£	£
Creditors	11,122	11,160
Accruals	10,261	852
	<u>21,383</u>	<u>12,012</u>

Calderdale Wellbeing
Notes to the accounts continued
for the year ended 31 March 2017

8 Trustee expenses

During the year 4 trustees were paid a total of £314 in respect of travel (previous year: 1 trustee and £19).

9 Related party transactions

Key management personnel

The key management personnel of the charity comprises the Chief Executive Officer only. The total employee benefits of the key management personnel of the charity were £39,498 (2016:£35,581).

There were no other related party transactions.

10 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:

	Rent	Photocopier
	£	£
Within one year	1,500	-
In the second to fifth years inclusive	-	1,450
	<u>1,500</u>	<u>1,450</u>

Calderdale Wellbeing

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2017

	2017 Unrestricted funds £	2016 Unrestricted funds £	2017 Restricted funds £	2016 Restricted funds £	2017 Total funds £	2016 Total funds £
Income						
Grants and donations	3,072	843	287,105	213,424	290,177	214,267
Fees and contract income	15,677	3,001	-	-	15,677	3,001
Bank interest	372	407	-	-	372	407
Other income	881	-	-	-	881	-
Total income	20,002	4,251	287,105	213,424	307,107	217,675
Expenditure						
Salaries and NIC	13,105	19,232	211,916	176,320	225,021	195,552
Telephone and internet	124	412	2,982	2,652	3,106	3,064
Travel expenses	20	1	2,039	1,459	2,059	1,460
Venue hire and meeting expenses	702	1,350	14,105	11,292	14,807	12,642
Support group refreshments	7	84	1,251	1,234	1,258	1,318
Staff expenses	34	4	212	375	246	379
Recruitment expenses	-	-	25	120	25	120
Printing and publicity	200	392	2,238	1,076	2,438	1,468
Postage and stationery	354	318	1,904	1,272	2,258	1,590
Legal fees	-	48	738	516	738	564
Consultancy fees	-	2,823	16,875	69	16,875	2,892
Independent examination	319	210	677	642	996	852
Equipment	152	630	2,886	1,447	3,038	2,077
Insurance	75	183	1,118	3,206	1,193	3,389
Office rent	294	1,424	6,444	5,045	6,738	6,469
Training	1,710	1,550	1,245	800	2,955	2,350
Website	70	-	393	51	463	51
Supervision	37	108	245	145	282	253
Volunteer expenses	39	169	2,043	1,739	2,082	1,908
IT Support	84	117	549	285	633	402
Governance	200	-	949	227	1,149	227
Subscriptions	-	69	105	-	105	69
Bank charges	26	5	63	-	89	5
Management services	-	-	1,134	-	1,134	-
CRB checks	-	-	44	-	44	-
Sessional workers	-	-	426	-	426	-
Partnership core funding costs	-	-	1,050	-	1,050	-
Total expenditure	17,552	29,129	273,656	209,972	291,208	239,101
Net income / (expenditure)	2,450	(24,878)	13,449	3,452	15,899	(21,426)
Transfers between funds	1,202	-	(1,202)	-	-	-
Net movement in funds	3,652	(24,878)	12,247	3,452	15,899	(21,426)
Fund balances brought forward	21,640	46,518	95,999	92,547	117,639	139,065
Fund balances carried forward	25,292	21,640	108,246	95,999	133,538	117,639

Calderdale Wellbeing

Trustees' report (continued) for the year ended 31 March 2017

Achievements and performance (continued)

One volunteer's story:

"I decided to volunteer for Healthy Minds because I was unemployed with my own mental health problems – I have anxiety, depression and post-traumatic stress disorder. I wanted a role that had meaning, would help me build my confidence and help me recover from my own nightmares. I have been given training and support and a meaningful direction. I am working in primary schools, co-facilitating workshops with Healthy Minds staff. We give talks to pupils and I share with them some of my experience of having mental health issues, and sometimes the pupils share some of their worries and fears. It's an honour and a joy. I'm delighted to express my deep respect and gratitude for what this organisation has done for me personally. Thank you."

Financial review

The net income for the year after transfers was £15,899, including net income of £3,652 on unrestricted funds and net income of £12,247 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £25,292.

The organisation will develop a level of free reserves (i.e. unrestricted funds). These are intended to be set aside for contingencies and to meet the liabilities of the organisation in the event of closure.

It is proposed that in principle we should aim to build up reserves equivalent to 1 month's running costs, along with redundancy costs and any contractual obligations such as phone rental, office rental. The figure will be reviewed annually.

