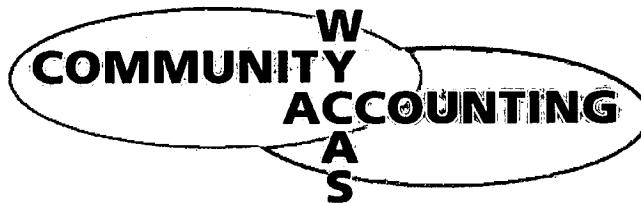


Calderdale Wellbeing

Charity number 1132316

A company limited by guarantee number 06828871

Annual Report and Financial Statements for the year ended 31 March 2018



West Yorkshire Community Accounting Service



Calderdale Wellbeing

Annual Report and Financial Statements for the year ended 31 March 2018

Contents	Page
Trustees' report	2 to 7
Examiner's report	8
Statement of financial activities	9
Balance sheet	10
Cashflow statement	11
Notes to the accounts	12 to 17

Prepared by West Yorkshire Community Accounting Service

Calderdale Wellbeing

Trustees' report for the year ended 31 March 2018

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	Resigned November 2017
Freda Davis	Treasurer	
Daniel Redman		
Kate Siobhan		Resigned May 2017
Sheila Coll		Resigned November 2017
Karen Newbigging		Resigned November 2017
Liz Broadley		Resigned September 2017
Beverley Smith		
Lydia Blundell		Appointed July 2017
Carla Harrison		Appointed May 2017
Lindsay Manning		Appointed May 2017
Helen Wright		Resigned July 2016
Naomi Sutcliffe		Appointed September 2017
Jonathan Stephen		Appointed December 2017
Steven Redman		Appointed December 2017
Kate Hallitt		Appointed February 2018
Jonathan Morrish		Appointed July 2018
Charity number	1132316	Registered in England and Wales
Company number	06828871	Registered in England and Wales
Registered and principal address	Bankers	
1 King Street	CAF Bank Ltd	Shawbrook Bank
Halifax	25 Kings Hill Avenue	Lutea House
HX1 1SR	Kings Hill	Warley Hill Business Park
	West Mailing	The Drive
	Kent	Great Warley
	ME19 4JQ	Brentwood
		Essex
		CH13 3BE

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 2018

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 registered Charity based in Halifax and Todmorden. Led by people who have personal experience of emotional distress, Healthy Minds creates opportunities for people to understand and build on their strengths to better achieve what they want from their lives. We work with Calderdale residents from primary school age upwards, raising awareness of emotional wellbeing and providing support through groups, courses and workshops alongside one-to-one support to manage life factors such as welfare rights and employment support.

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

With many exciting – and challenging – developments in the past year, Healthy Minds has continued to grow in size, local presence and reputation.

Alongside new services and an expanded staff team (the Healthy Minds team now consists of 23 paid staff which includes sessional workers [13.6 FTE] and 50 volunteers), the biggest change has been relocation to town centre 'shopfront' premises. Whilst we now have to deal with managing premises ourselves after several years relying on VAC as valued and supportive landlords, being in our own space brings with it new opportunities – not least being more publicly visible and available.

Across all services, we have worked with almost 4,700 people, an increase of 56% on 2016-17.

Safespace is Healthy Minds' newest project, providing emotional support on weekend evenings for people in distress who would otherwise use A&E, emergency services or struggle alone.

After several years of lobbying for a user-led crisis service in Calderdale, the opportunity finally arose through national work on the Crisis Care Concordat, in which Healthy Minds Forum has been involved. The NHS West Yorkshire Emergency Care Vanguard enabled pilot projects in some areas and Calderdale Clinical Commissioning Group (CCG) invited Healthy Minds to develop and deliver the Calderdale pilot. The CCG also successfully obtained capital funding through Department of Health to create the physical space, and this led to Healthy Minds moving to new premises.

Safespace's development was not without problems: identifying suitable premises was a difficult process, not least as DH funding unexpectedly took several months to be released; that meant that we could not realistically commit to a lease without funds and missed windows of opportunity for some potential premises. The delay also meant that we had a staff team in place, anticipating an earlier start than proved possible with the legal process of securing a lease and a further period of refurbishing the property.

Safespace finally launched in February 2018 from new premises at King Street in Halifax. As a new element in local crisis provision, we expected that it would get off to a modest start and this was the case, with 15 referrals in the first two months. Good and growing links with NHS mental health services and emergency services including the Police have helped establish the project and entering 2018-19, referrals have increased month by month. We are confident that next year's annual report will have a lot more to say about Safespace.

Calderdale Wellbeing

Trustees' report (continued) for the year ended 31 March 2018

Achievements and performance (continued)

Another new development this year has been **Time Out**, an ambitious programme for all young people in Calderdale aged 13-19, based on the idea that if we can “find our thing” – what makes us feel good and stay well – we have a better chance of coping well with life’s ups and downs and feeling happier.

Following 5 years working with young people through our mental health education programme (Open Minds, formerly Mentality), Time Out is an evolution of our approach and we were delighted to be awarded the tender from Calderdale Council for a young person’s “recovery college”, a concept that was co-produced by young people involved with Calderdale’s Tough Times reference group and the Council.

Launched in April 2017, Time Out has engaged 2,371 young people in its first year with a programme of activities that includes schools workshops. The project has also given us the opportunity to expand our volunteer base and 28 young people have been actively involved in co-producing and co-delivering Time Out activities.

Running alongside this, we also delivered workshops specifically on self-harm as part of our education programme, and this was absorbed into Time Out as it progressed.

Time Out has continued to embed as part of overall provision for children & young people’s emotional wellbeing in Calderdale, and we agreed to relinquish the “Open Minds” brand so that the overall programme could adopt that. Encompassing CAMHS, Youth Services and voluntary / community groups, the ambition is to create a co-ordinated offer across the whole system so that young people in Calderdale have the best chance of being emotionally well. Calderdale Council has agreed funding for a second year of Time Out, extending the age range to 10-19 years.

Time Out has its own branding and website. Find out more at www.timeoutcalderdale.co.uk.

As mentioned in last year’s annual report, our satellite project in **Todmorden** was in its early stages as we entered 2017-18, and we are pleased to update this year that it has been a resounding success.

Essentially providing everything that Healthy Minds does – groups, courses and workshops, including in schools – along with weekly drop-ins, the Todmorden project has focused on a local area and taken a community development approach. By bringing together lots of organisations working in the area, it has generated a collective energy that is greater than the sum of its parts. One outstanding example is a thriving Todmorden Wellbeing Network, with 50 member organisations coming together to share information and collaborate on ways to address the needs of the community.

A micro-commissioning strand, managed by our partners Staying Well, has enabled and supported smaller community groups to establish or strengthen activities, investing £30,000 directly in the community.

The Healthy Minds led activities in Todmorden have worked with 1,522 people through the year.

“Healthy Minds Todmorden saved me and my life. Prior to finding their Anxiety and Depression Group, I had suffered three decades of abuse and domestic abuse and violence. I had just been diagnosed with Clinical Complex PTSD and anxiety, depression and suicidal thoughts and was being closely monitored by my GP and Psychologist. For me personally it was phenomenal for the first time in my life to find people who understood me and what it felt like to suffer these invisible disabilities who never judged me, made me welcome and gave excellent care, advice and support. And it was local to me, only down the road, which was imperative as I can’t cope with traveling alone to a strange place, can’t cope with crowds, noise and the unknown. I was so scared at the first meeting but have looked forward to attending ever since. I have since attended several courses run by HM Todmorden and all have been excellent and useful. Thank you and long may it last.”

Recovery & Support

“Recovery” is at the heart of what we do, and the recovery and support service is often described as the “spine” of Healthy Minds: the embodiment of our ethos and approach. This encompasses peer support groups, courses and workshops that help people achieve and maintain better emotional wellbeing.

13 peer support groups on a range of issues including anxiety and depression, chronic pain, bipolar disorder, and more general wellbeing have been provided across Calderdale, with 243 people attending. In response to feedback, some groups have more focus on shared activity and have proven popular: walking for wellbeing, yoga, allotment and arty-crafty groups give people safe, social opportunities.

The popular workshops programme, including the Well Aware and Headspace recovery courses, continued with 105 sessions and 137 participants. 92% reported that they felt better able to cope, identify achievable goals, reduced social isolation and made progress towards achieving mental health recovery.

Calderdale Wellbeing

Trustees' report (continued) for the year ended 31 March 2018

Achievements and performance (continued)

"I have been attending Healthy Minds Calderdale courses, workshops and support groups for just over a year including: yoga, gentle yoga, Beyond the Pain, Mindful Moods, Well Aware, Picture This, the wellbeing support group, the self-management support group, the anxiety and depression support group and others. I have found the provision of these to be invaluable in helping me to cope with the impact of my mental and physical health issues. I have felt unable to attend mainstream exercise for some time and the Healthy Minds yoga has allowed me to become more physically active again, whilst also providing the mental and emotional balance I need. Through Healthy Minds I have had the opportunity not just to learn skills and techniques, which are helping me to manage my conditions, but also safe spaces to put these into action without fear of judgement, amongst an understanding community. Nowhere else have I experienced this extra step of real world practice, despite many forms of therapeutic intervention. They just get what I need."

"I really look forward to my Healthy Minds sessions now. They provide me with the support I need to cope and help me to feel less isolated. They give me a sense of having some control over my depression, instead of depression having control over me. I am still in a dark place at the moment ... but it would all be a hell of a lot darker without Healthy Minds."

Money in Mind, our financial and emotional resilience project, works in partnership with St. Augustine's Centre, Christians Together Calderdale and Noah's Ark Centre; Healthy Minds' role in the partnership provides specialist support on welfare rights and employment issues.

379 people were supported in the Healthy Minds services, with 36 people going into employment and/or volunteering.

Across the partnership, over 15,000 people received advice and support (12 times the anticipated demand), around £1.3 million of people's debt burden was relieved and people's income increased by over £150,000. A significant factor appears to have been welfare reform; Christians Together reported a 200% increase in emergency food parcels following the introduction of Universal Credit in Calderdale.

"As (pensioner) carers for our (28 yr. old) mentally ill youngster, my wife and I have huge problems understanding the benefits system, especially when we are so far away from understanding how it works. The financial ramifications are pretty bad and yet the emotional stress outweighs that by a large factor. Knowing, now, that there is someone in the community who is an accessible expert in the area allows us to be brave enough to try and push onto a next stage with our youngster (together with the mental health teams), to see if we can encourage him to become more independent."

Roshani, which works to overcome stigma and promote emotional health and wellbeing in Black and Minority Ethnic (BME) communities, has continued to gain ground. Awareness-raising workshops and community events reached 209 people, with 94% reporting increased knowledge and Roshani supported Time Out's delivery of self-harm workshops in Halifax Academy with 83 participants. A women's peer support group continued throughout, with 13 participants.

Roshani has been commissioned by Calderdale Council for 3 years from 2018 as part of its Stronger Neighbourhoods programme.

"I was introduced to this group by my support worker in June 2016, prior to this I was asked to attend other groups but always felt there was no cultural understanding of my issues."

Roshani is a good fit for me; the group is very well culturally adapted to meeting my needs in terms of language and also religious beliefs. When I first attended the group I was emotionally low and could not have envisaged things improving in my life, a little over a year now and I still attend the Roshani group as much as my schedule permits me to do so and I also feel emotionally stronger. I am now back into part time employment and believe attending the support group has helped me to work through my emotional issues in safe and supported environment."

Calderdale Wellbeing

Trustees' report (continued) for the year ended 31 March 2018

Achievements and performance (continued)

Volunteering

Healthy Minds would not be what it is without a dedicated group of volunteers who are amazingly generous with their time, skills and experience. With the support of the Volunteer Coordinator, we have 50 registered volunteers involved in creating, developing and delivering services and activities.

This year, volunteers have taken the lead in bringing their own ideas to fruition: a writing workshop, arts group and walking groups.

"Being a part of 'Healthy minds' has been a lifeline for me. Not only has my knowledge of mental health grown, but my confidence has too. I have co-facilitated workshops and groups; this has given me my voice back. Healthy minds groups have also allowed me to work through my own issues in order to help others going through similar experiences. The fact that Healthy minds is peer-support led and most groups meet that ethos – it helps to know that others have had similar experiences.

I have grown as a person and in my career. Healthy minds reaches out to those in need and supports them the best they can by listening to people and guiding them along their own journey to recovery."

Financial review

The net expenditure for the year after transfers was £6,451, including net income of £2,441 on unrestricted funds and net expenditure of £8,892 on restricted funds.

Reserves policy

The charity's free reserves at the year end were £27,733.

Those responsible for implementing this policy are the Chief Officer, The Finance Officer, and the Treasurer, on behalf of the Board.

This policy has been developed in line with guidance from the Charity Commission and other sources. The Board recognises that it has a duty to HM staff, service users, stakeholders and funders to implement and periodically review the policy.

In line with prudent financial practice, the aim of the policy is to increase the amount of free reserves held by Healthy Minds over a period of time and to aim to achieve a minimum of 3 months running costs for the organisation.

To do this an amount will be agreed at the beginning of each financial year, put into the Reserves account, and not used for any other purpose.

The purpose of Reserves is to have the funds required to wind down or close the organisation ensuring all contractual commitments are fulfilled, when there is not the funding income to continue to operate.

The calculation of the amount includes:

A calculation of the redundancy entitlement of all staff

A calculation of 3 months running costs excluding staff, but including rent, gas, electricity, phones and photocopiers (leased)

We have calculated the reserve policy amount for 2018/19 is £23,620.

This policy is to be reviewed annually, and as required.

10th December 2018

Calderdale Wellbeing

Trustees' report (continued) for the year ended 31 March 2018

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..... *J Fagan* (Trustee)

Name..... *Jon Fagan*

Date..... *20/12/18*

Calderdale Wellbeing

Independent examiner's report to the trustees of Calderdale Wellbeing

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2018, which are set out on pages 9 to 17.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('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 charitable company'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 ACCA which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed: 

Name: Helen Galvin

Relevant professional qualification or body: FCCA

Date: 22/12/18

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 2018

	Notes	2018 Unrestricted funds £	2018 Restricted funds £	2018 Total funds £	2017 Total funds £
Income from:					
Grants and donations	(2)	8,863	501,514	510,377	290,177
Fees and contract income		3,050	-	3,050	15,677
Bank interest		679	-	679	372
Other income		-	-	-	881
Total income		12,592	501,514	514,106	307,107
Expenditure on:					
Salaries and NIC	(3)	3,530	353,279	356,809	225,021
Telephone and internet		-	5,116	5,116	3,106
Travel expenses		612	2,343	2,955	2,059
Venue hire and meeting expenses		1,682	10,246	11,928	14,807
Support group refreshments		175	1,319	1,494	1,258
Staff expenses		57	381	438	246
Recruitment expenses		-	-	-	25
Printing and publicity		69	3,114	3,183	2,438
Postage and stationery		15	2,503	2,518	2,258
Legal fees		-	2,943	2,943	738
Consultancy fees		649	38,859	39,508	16,875
Independent examination		684	996	1,680	996
Equipment		159	4,978	5,137	3,038
Insurance		-	1,452	1,452	1,193
Office rent and service charges		-	14,869	14,869	6,738
Building alterations		-	39,134	39,134	-
Training		3,094	2,454	5,548	2,955
Website		-	104	104	463
Supervision		-	110	110	282
Volunteer expenses		7	2,828	2,835	2,082
IT Support		-	776	776	633
Governance		-	474	474	1,149
Subscriptions		-	214	214	105
Bank charges		18	120	138	89
Utilities		-	986	986	-
Partnership working		-	17,121	17,121	1,134
Emergency welfare payment		20	-	20	-
CRB checks		-	506	506	44
Sessional workers		-	376	376	426
Partnership core funding costs		-	2,185	2,185	1,050
Total expenditure		10,771	509,786	520,557	291,208
Net income / (expenditure)		1,821	(8,272)	(6,451)	15,899
Transfers between funds		620	(620)	-	-
Net movement in funds		2,441	(8,892)	(6,451)	15,899
Fund balances brought forward		25,292	108,246	133,538	117,639
Fund balances carried forward	(4)	27,733	99,354	127,087	133,538

All incoming resources and resources expended derive from continuing activities.

Calderdale Wellbeing

Balance sheet

as at 31 March 2018

	2018	2018	2018	2017
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Current assets				
Debtors and prepayments	(5) 4,775	1,634	6,409	25
Cash at bank and in hand	(6) 32,211	108,543	140,754	257,780
Total current assets	<u>36,986</u>	<u>110,177</u>	<u>147,163</u>	<u>257,805</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(7) 9,253	8,323	17,576	21,383
Deferred income	-	2,500	2,500	102,884
Total current liabilities	<u>9,253</u>	<u>10,823</u>	<u>20,076</u>	<u>124,267</u>
Net current assets	<u>27,733</u>	<u>99,354</u>	<u>127,087</u>	<u>133,538</u>
Total assets less current liabilities	<u>27,733</u>	<u>99,354</u>	<u>127,087</u>	<u>133,538</u>
Net assets	<u>27,733</u>	<u>99,354</u>	<u>127,087</u>	<u>133,538</u>
Funds				
Unrestricted funds	27,733	-	27,733	25,292
Restricted funds	-	99,354	99,354	108,246
Total funds	<u>27,733</u>	<u>99,354</u>	<u>127,087</u>	<u>133,538</u>

For the year ending 31 March 2018 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: 20/12/18

Signed: J Fagan (Trustee)

Name Jen Fagan

Calderdale Wellbeing
Statement of cash flows
for the year ended 31 March 2018

	2018	2017
	£	£
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	<u>(117,705)</u>	<u>37,871</u>
Cash flows from investing activities:		
Dividends and interest	679	372
Purchase of tangible fixed assets	-	-
Net cash provided by (used in) investing activities	<u>679</u>	<u>372</u>
Change in cash and cash equivalents in the reporting period	(117,026)	38,243
Cash and cash equivalents at the beginning of the reporting period	<u>257,780</u>	<u>219,537</u>
Cash and cash equivalents at the end of the reporting period	<u>140,754</u>	<u>257,780</u>
Reconciliation of net movement in funds to net cash flow from operating activities	2018	2017
	£	£
Net movement in funds for the reporting period (as per the statement of financial activities)	(6,451)	15,899
Adjustments for:		
Dividends and interest from investments	(679)	(372)
(Increase) / decrease in debtors	(6,384)	13,090
Increase / (decrease) in deferred income	(100,384)	(117)
Increase / (decrease) in creditors	<u>(3,807)</u>	<u>9,371</u>
Net cash provided by (used in) operating activities	<u>(117,705)</u>	<u>37,871</u>
Analysis of cash and cash equivalents	2018	2017
	£	£
Cash in hand	20	36
Notice deposits (less than 30 days)	65,734	182,744
Notice deposits (more than 30 days)	<u>75,000</u>	<u>75,000</u>
Total cash and cash equivalents	<u>140,754</u>	<u>257,780</u>

Calderdale Wellbeing

Notes to the accounts

for the year ended 31 March 2018

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.

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.

Grants payable with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

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 2018

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.

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 2018

2 Grants and donations	2018	2018	2018	2017
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
The Tudor Trust	-	15,000	15,000	25,000
Community Foundation for Calderdale (CFFC)	-	113,112	113,112	46,018
Henry Smith	-	17,200	17,200	36,917
Calderdale MBC (CMBC)	-	132,925	132,925	22,507
Clinical Commissioning Group (CCG)	-	-	-	124,137
Lloyds Bank	-	24,854	24,854	19,410
The Brelms Trust	-	5,000	5,000	5,000
The Newby Trust	-	-	-	8,000
NHS England	-	102,884	102,884	116
Department of Health and Social Care	-	48,000	48,000	-
Your Consortium Ltd	-	2,700	2,700	-
Natwest Bank	-	34,715	34,715	-
Northpoint Wellbeing Ltd	-	1,634	1,634	-
Police and Crime Commissioner for West Yorkshire	-	3,490	3,490	-
Donations	8,863	-	8,863	3,072
	<u>8,863</u>	<u>501,514</u>	<u>510,377</u>	<u>290,177</u>

3 Staff costs and numbers	2018	2017
	£	£
Gross salaries	323,938	204,348
Social security costs	21,833	14,072
Employment allowance	(3,000)	(3,000)
Pensions	14,038	9,601
	<u>356,809</u>	<u>225,021</u>

The average number employees during the year was 24.3 (2017: 13.8).
There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2018	2017
	£	£
Costs of the scheme to the charity for the year	14,038	9,601
Amount of any contributions outstanding at the year end	-	-
Amount of any contributions prepaid at the year end	-	-

Calderdale Wellbeing
Notes to the accounts continued
for the year ended 31 March 2018

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
The Tudor Trust	7,454	15,000	17,625	-	4,829
CCG (1)	59,715	-	59,715	-	-
The George A Moore Foundation	643	-	448	-	195
Henry Smith Charity (2)	6,030	17,200	22,610	(620)	-
Lloyds Bank	4,515	24,854	29,369	-	-
CCG (2)	7,923	-	5,033	-	2,890
The Brelms Trust	2,648	5,000	5,000	-	2,648
The Newby Trust	6,164	-	6,164	-	-
CMBC (1)	4,799	11,263	16,062	-	-
CFFC - Flood Relief Fund	8,354	113,112	112,323	-	9,143
Safespace (1)	-	106,374	77,642	-	28,733
CMBC (2)	-	36,662	32,891	-	3,771
CMBC (3)	-	85,000	52,482	-	32,518
Your Consortium Ltd	-	2,700	2,700	-	-
Natwest Bank	-	34,715	24,236	-	10,479
Safespace (2)	-	48,000	43,852	-	4,148
Northpoint Wellbeing Ltd	-	1,634	1,634	-	-
	108,246	501,514	509,786	(620)	99,354

Fund name	Purpose of restriction
The Tudor Trust	For volunteer support.
CCG (1)	To provide mental health recovery and support sessions.
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.
Lloyds Bank	The transfer to unrestricted funds was as reported to the funder.
Lloyds Bank	Towards well aware workshops.
CCG (2)	For supported self management.
The Brelms Trust	For the Roshani project.
The Newby Trust	Towards the 'Money In Mind' project worker.
CMBC (1)	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.
Safespace (1)	For out of hours emotional support.
CMBC (2)	For welfare rights and employment support.
CMBC (3)	For children and young peoples emotional wellbeing.
Your Consortium Ltd	Towards peer support for young needs people.
Natwest Bank	For welfare rights and employment support.
Safespace (2)	To develop the Safespace.
Northpoint Wellbeing Ltd	For school drop in sessions.

Calderdale Wellbeing
Notes to the accounts continued
for the year ended 31 March 2018

5 Debtors and prepayments	2018	2017
	£	£
Debtors	1,634	-
Prepayments	4,775	25
	<u>6,409</u>	<u>25</u>

6 Cash at bank and in hand	2018	2017
	£	£
Current accounts	37,838	6,698
Saving accounts	102,896	251,046
Cash in hand	20	36
	<u>140,754</u>	<u>257,780</u>

7 Creditors and accruals	2018	2017
	£	£
Creditors	15,896	11,122
Accruals	1,680	10,261
	<u>17,576</u>	<u>21,383</u>

8 Trustee expenses	2018	2017
	£	£
Total amount paid	404	314
Number of trustees who were paid expenses	3	4
Nature of the expenses	Travel	Travel

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 £42,093 (2017: £39,498).

There were no other related party transactions during this year or the previous year.

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	19,000	1,936
In the second to fifth years inclusive	12,667	2,721
	<u>31,667</u>	<u>4,657</u>

Calderdale Wellbeing

Statement of Financial Activities including comparatives for all funds

(including summary income and expenditure account)

for the year ended 31 March 2018

	2018	2017	2018	2017	2018	2017
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants and donations	8,863	3,072	501,514	287,105	510,377	290,177
Fees and contract income	3,050	15,677	-	-	3,050	15,677
Bank interest	679	372	-	-	679	372
Other income	-	881	-	-	-	881
Total income	12,592	20,002	501,514	287,105	514,106	307,107
Expenditure						
Salaries and NIC	3,530	13,105	353,279	211,916	356,809	225,021
Telephone and internet	-	124	5,116	2,982	5,116	3,106
Travel expenses	612	20	2,343	2,039	2,955	2,059
Venue hire and meeting expenses	1,682	702	10,246	14,105	11,928	14,807
Support group refreshments	175	7	1,319	1,251	1,494	1,258
Staff expenses	57	34	381	212	438	246
Recruitment expenses	-	-	-	25	-	25
Printing and publicity	69	200	3,114	2,238	3,183	2,438
Postage and stationery	15	354	2,503	1,904	2,518	2,258
Legal fees	-	-	2,943	738	2,943	738
Consultancy fees	649	-	38,859	16,875	39,508	16,875
Independent examination	684	319	996	677	1,680	996
Equipment	159	152	4,978	2,886	5,137	3,038
Insurance	-	75	1,452	1,118	1,452	1,193
Office rent and service charges	-	294	14,869	6,444	14,869	6,738
Building alterations	-	-	39,134	-	39,134	-
Training	3,094	1,710	2,454	1,245	5,548	2,955
Website	-	70	104	393	104	463
Supervision	-	37	110	245	110	282
Volunteer expenses	7	39	2,828	2,043	2,835	2,082
IT Support	-	84	776	549	776	633
Governance	-	200	474	949	474	1,149
Subscriptions	-	-	214	105	214	105
Bank charges	18	26	120	63	138	89
Utilities	-	-	986	-	986	-
Partnership working	-	-	17,121	1,134	17,121	1,134
Emergency welfare payment	20	-	-	-	20	-
CRB checks	-	-	506	44	506	44
Sessional workers	-	-	376	426	376	426
Partnership core funding costs	-	-	2,185	1,050	2,185	1,050
Total expenditure	10,771	17,552	509,786	273,656	520,557	291,208
Net income / (expenditure)	1,821	2,450	(8,272)	13,449	(6,451)	15,899
Transfers between funds	620	1,202	(620)	(1,202)	-	-
Net movement in funds	2,441	3,652	(8,892)	12,247	(6,451)	15,899
Fund balances brought forward	25,292	21,640	108,246	95,999	133,538	117,639
Fund balances carried forward	27,733	25,292	99,354	108,246	127,087	133,538