



CALDERDALE WELLBEING

Company Limited by Guarantee
FINANCIAL STATEMENTS
31 MARCH 2023

Company registration number: 06828871

Charity registration number: 1132316



Spenser Wilson
Chartered Accountants & Business Advisers

**CALDERDALE WELLBEING
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

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COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charitable company for the year ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name Calderdale Wellbeing

Charity registration number 1132316

Company registration number 06828871

Principal office and registered Office 1 King Street
Halifax
England
HX1 1SR

The Trustees

Paul Hunt	
Freda Davis	(Resigned 31 May 2022)
Jonathan Morrish	
Jenny Fagan	
Daniel Redman	(Resigned 14 December 2022)
Lydia Blundell	
Carla Harrison	
Naomi Sutcliffe	
Jonathan Stephen	(Resigned 14 December 2022)
Lynnette Cassidy	
David Sharman	(Resigned 12 June 2023)
Emily Turner	

Auditor Spenser Wilson Ltd
Chartered accountants & statutory auditor
Equitable House
55 Pellon Lane
Halifax
West Yorkshire
HX1 5SP

Bankers CAF Bank
25 Kings Hill Avenue
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ME19 4JQ

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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.

Method of recruitment and appointment of trustees

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

Trustees, who are also the Directors of the Charity, are appointed on the basis of their personal skills/experience and their commitment to the charity.

The Directors may appoint a person who is willing to act to be a Director.

Trustees must be over 18 years old and not disqualified from acting as a Trustee under the Charities Act 2011.

At any one time there should be a minimum of three Trustees, but no maximum. At the date of this report, there are eight Trustees.

One-third, or the number nearest to one-third, of Directors must retire from office at each Annual General Meeting. Directors required to retire by rotation are those who have been longest in office since their last appointment. Directors may be recommended for re-appointment at any general meeting.

Trustee training

Following their election, Trustees meet with the Chair and are familiarised with relevant Charity Commission and Companies House guidance for Trustees / Directors. The Chair, other Trustees and senior management in the charitable company will provide further guidance as is necessary.

Organisation structure

Calderdale Wellbeing has a Board of Trustees usually consisting of six to twelve trustees who are responsible for the strategic direction and policy of the charity.

The Board of Trustees includes a Chair and Chairs of the Finance Committee and Development Sub-Group. Board meetings are held every two months, with the Finance and Development Sub-Groups held between Board meetings.

Risk management

The Chief Officer and Board of Trustees maintain Healthy Minds' strategy and risk register which inform the annual business plan and operational plans for services.

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.

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The charity's main activities

Healthy Minds is the operating name of Calderdale Wellbeing, a registered Charity based in Halifax. 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 group activities and one-to-one 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.

Aims and Objectives

Our Vision

We want everyone in Calderdale to have better mental health.

Our Mission

- We provide high-quality mental health services to individuals and families in Calderdale.
- We promote awareness and reduce stigma by partnering with local organisations, and providing education and resources that empower people to take control of their mental health.
- We listen to our community and speak up for positive change.

Our Values

- We are a LOCAL, home-grown organisation, connected across Calderdale and committed to its communities.
- We aim to build trust by being HONEST, demonstrating that we are a safe organisation.
- We are non-judgemental, and RESPECTFUL of people's diverse experiences and strive to be as inclusive and accessible as possible.
- Our process is focussed on EMPOWERING people to recognise the choices they can make over their own lives.
- We have the strength of understanding that comes from being LED BY LIVED EXPERIENCE, enabling us to listen, relate, and meet people as equals.

Our expected outcome

- That people across Calderdale are more comfortable talking about their mental health.
 - Reducing stigma and discrimination. Increasing people's self-confidence and self-esteem.
 - Reducing feelings of isolation and strengthening a sense of commonality across Calderdale's communities.
 - That people are better equipped to manage their own mental health and to support other people.
 - Increasing people's emotional resilience through sharing coping strategies and personal experiences.
 - Increasing people's ability to take control of their own health through providing both information and opportunities. Offering volunteer training opportunities where people can develop skills and confidence.
 - Developing healthy, self-sustaining, delivery practices to increase the resilience of local communities.
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- That people know where to get help when they feel unable to manage their own mental health.
 - Deescalating critical situations through in the moment support available day and night.
 - Reducing pressure on A&E through increased awareness of capable, dedicated alternatives.

Context

Mental health services provided by the NHS have historically been unable to meet demand and are under more pressure than ever. Problems with staff recruitment and retention in the NHS stretch services even thinner and accessing timely support becomes harder, leading to escalating needs and yet more demand. There is much talk about heightened rates of mental illness, self-harm and suicide and many factors have created this: limited access to services is one, but we are also facing the fallout from greater awareness of, and reduced stigma around, mental health.

As our expected outcomes describe, at Healthy Minds we believe that people should be comfortable talking about mental health, and that it should be considered normal to seek help when needed. It is good that people can more readily identify their mental health needs - that is what sparked the idea for Healthy Minds 15 years ago - but we need to be conscious that having mental health needs risks being conflated with having mental illness: there is an alarming readiness to label our emotional, psychological reactions to the challenges that life presents as "problems" and "disorders". We can too quickly inflate negative and distressing feelings to the level of mental health crises, and in doing this we can erode our capacity to learn to handle adversity by experiencing and getting through it, with support if required. Healthy Minds is not anti-psychiatry: a diagnosis can be helpful for someone to make sense of what they are experiencing, and, of course, some people have vulnerabilities and life circumstances that mean their distress is such that specialist, clinical mental health treatment is what's needed.

Our position is that clinical treatment is not necessarily the only option and that channelling everyone into NHS services results in the NHS becoming over-burdened and unavailable to those who really need them.

If we can start to spread the load across services so that people get the support that best meets their needs, we may begin to turn the tide. The Voluntary and Community Sector (VCS) is increasingly recognised for its contribution in the wider health and social care system, with more VCS services being commissioned by local authorities and the NHS. A good deal of progress has been made towards closer, integrated working - this report will describe how several Healthy Minds services are delivered in collaboration with statutory services. There are cultural and ideological differences to work through, and some way to go yet in achieving parity between statutory and voluntary sectors, but there is momentum and willingness to grapple with these issues.

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STRATEGIC REPORT

The following sections for achievements and performance and financial review form the strategic report of the charity.

ACHIEVEMENTS AND PERFORMANCE

As described above, we are working with many challenges in a changing environment. Our strategy for 2022-25 outlines an approach that recognises and responds to, but is not passively at the mercy of, forces beyond our control.

The following report details each of our strategic priorities, with the relevant activities and performance outlined in each section.

Priority 1: Healthy Minds to have the financial and organisational structures to ensure sustainability

"Sustainability" is about more than just having the financial resources to keep going. It is also being an organisation that makes efficient use of resources; having a team equipped with the right skills, experience and capacity; and having an authentic organisational culture that attracts and retains the best people to achieve our aims and objectives.

Core team

We have invested in establishing a strong core team to develop and maintain administrative and organisational functions that enable service teams to focus on frontline delivery.

The Operational Management Group of two Operational Managers and a Business Manager work alongside the Chief Officer to ensure we keep on track with the actions identified in our strategy and the business and service-level operational plans.

The Finance Team continue to wrangle increasingly complex income and expenditure into coherence. Others in the core team include roles introduced last year: the Marketing and Communications Officer (Amber Ray joined us in January 2023, taking over from Georgia, who has moved into a new role of Membership and Engagement - more detail on this below) and the Community Fundraiser (see below); both of these are now established, permanent roles in the team.

Well-known to many people involved with Healthy Minds is Wendy Anderson, who decided to leave in January 2023 after nearly 11 years - the longest-serving member of the Healthy Minds team. As receptionist and admin worker, Wendy was often the first point of contact for callers and visitors when they get in touch to seek support, and her kindness, patience and understanding has helped people feel safe and comfortable. Much-loved across the whole Healthy Minds team, Wendy has been in many roles in her time here and we are going to miss her.

Community fundraising

Vicky Garrod joined us in a new role as Community Fundraiser in 2021 to better support members of the community and businesses who want to help Healthy Minds by raising funds through various intrepid deeds. This year, Vicky has helped foster relationships with the Rotary Club of Halifax and Halifax Minster, who held a Comfort & Joy Christmas Concert in December in support of Healthy Minds, raising an impressive total over £3,170.

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Vicky has also supported people to participate in the virtual London Marathon, with 12 runners in October 2022 raising a combined total of over £6,600. These are just a few examples of the great efforts people have put in to raise money in support of Healthy Minds, and income from such endeavours doubled from 1.8% of our overall income last year to 3.6% this year.

We are also grateful for the support of local employers and businesses, including Covea Insurance and Woolshops Shopping Centre. Matalan also kindly agreed to permit Healthy Minds staff to use their car park, which has been an enormous help for the team.

Thanks to everyone who has supported us throughout the year.

The charitable company does not use any external fundraisers. All fundraising undertaken during the year was monitored by the Trustees.

Calderdale Cares 4 Us (CC4U) / Calderdale Wellbeing Services & Staff Wellbeing

Calderdale Cares 4 Us was a project established with funding from Calderdale Public Health to offer a range of wellbeing support activities for public and voluntary sector workers in the borough, in recognition of the pressures arising from frontline work during the Covid pandemic. The programme included 1-1 counselling, massage, stone carving lessons and foraging, among many other creative and therapeutic activities, all free to access and provided by accredited practitioners throughout Calderdale.

Although the bulk of the programme was delivered in the 2021-22 financial year - and was included in last year's annual report - a second phase ran in February 2023 to use up remaining resources. In this phase, 290 people engaged with a range of 540 activities. 98% people reported that their emotional wellbeing improved; 95% that their ability to manage their wellbeing improved; and 92% improved resilience. 100% providers said it had improved their business prospects after a very tough time during the pandemic - the funding was, therefore, kept within and supported the local economy.

"I felt I might be approaching crisis and this has helped to steer what was deteriorating mental health back in the right track." (Police officer)

CC4Us funding was very much a one-off investment and we are exploring opportunities to continue this work so that the progress made in supporting workers' mental health isn't just a temporary measure but becomes an ongoing and sustainable part of living and working in Calderdale. With that in mind, we have created **Calderdale Wellbeing Services (CWS)** to offer workplace wellbeing support to local organisations and businesses.

The service is in its early development stages and our ambition is that it will fulfil a number of our strategic objectives, delivering on our mission and expected outcomes as well as generating income to supplement grant funding and provide more unrestricted funds to increase capacity and flexibility and combat financial volatility and instability.

It has also provided a good opportunity to look at ourselves in terms of workplace wellbeing, which is among our priority actions. From March to May 2023, the CWS project manager has gathered views and experiences from across the Healthy Minds team to identify what is working well and areas for improvement, which are shaping a comprehensive wellbeing policy in the organisation. We aim to be an exemplary employer, as a wellbeing organisation, so that we can confidently offer experience and expertise to others.

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Priority 2: Healthy Minds to provide services and deliver projects that most effectively meet the needs of the population

We worked with 4448 individuals this year across all services. This shows a small increase on last year (4240) and indicates progress on rebuilding from the impact of the Covid pandemic (in 2020-21 numbers dropped to 1123). We believe the increase would have been greater but is affected by service closure, covered in the narrative below. Some services, such as Safespace, have seen increased demand and others, like Community Health & Wellbeing, were still relatively early in their engagement. We expect to see higher engagement and activity in next year's report.

There has been much to celebrate in Healthy Minds' service provision during the year, which will be covered below, but this year was also marked by one of the most difficult episodes we have encountered to date.

As reported over the last two years, our **Recovery & Support (R&S)** service was at risk due to several factors that led to our being unable to secure ongoing funding. Despite 18 months of fighting for its survival (a detailed account of which was in last year's annual report), it became clear that all possible avenues had been exhausted and we could not prop the service up from reserves indefinitely without putting the whole organisation at risk. We were forced to announce in July 2022 that the service would close at the end of September 2022.

Whilst the service closure affected all of Calderdale, its loss was most keenly felt in Todmorden, with a good deal of anger and upset expressed by residents there, and this remains a contentious issue. For the first time in Healthy Minds, we had to go through the redundancy process for the R&S team, meaning that we lost valued, experienced staff from the organisation, and close our premises in Todmorden. This was a distressing time for all involved, not least because we firmly believe in the value of the R&S approach and we understood the impact that its loss would have on people and communities. It was frustrating that we were having to close an active, established service at the same time as Calderdale Council and the NHS were discussing sustainable investment in the voluntary sector, but none of those discussions led to action in time to rescue the service.

Healthy Minds is about finding ways through adversity and, faced with this challenge, we had to look differently at how we could provide support to meet some of the needs that R&S did so well.

We didn't have the resources to maintain the capacity and scope of R&S but what we do have is a team of dedicated, skilled and experienced volunteers who told us that they were keen to lead on more activities so that people do not lose support altogether.

Volunteers and volunteering

Volunteers and volunteering are at the heart of Healthy Minds. 95% of our volunteers have lived experience of emotional distress (the other 5% are either carers of someone with mental health difficulties or have their own strong personal reasons for volunteering) and are therefore expertly placed to understand similar experiences, empowering others to manage their own mental health and personal growth via the person-centred cornerstones of active listening, empathy, genuineness and unconditional positive regard. In this, Healthy Minds offers a genuine alternative to the clinical treatment of mental health issues.

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This year, 62 volunteers have given Healthy Minds over 1,000 hours of their time in many aspects of frontline service development and delivery, as well as "behind the scenes" in the organisation. Since the closure of Recovery and Support a dedicated team of 41 volunteers took a lead role in the development and facilitation of our **Like Minds Peer Support Service**.

Like Minds now comprises of two strands: Telephone Befriending and Support, and Activity Groups. Supported remotely by staff, volunteers co-facilitate, co-manage and co-develop eight of our peer support and activity groups. The incredible efforts and professionalism shown here by our volunteer team mean we can proudly say all our groups are volunteer-led, offering genuine peer support.

"I have found the peer group in Elland transformative and know it would not exist without the commitment of the volunteers running the group, so I am most grateful and appreciative".

Throughout the year, nine volunteers have also continuously provided telephone befriending to those who cannot access our groups for reasons such as physical disability, agoraphobia, Covid vulnerability, barriers regarding travel etc.

Having tested this approach, we secured funding through Calderdale Cares Partnership Innovation Fund, alongside continued funding for befriending and a generous private donation, to establish a staff team who will recruit, train and supervise the volunteer team in delivering the service. The new staff team was in place by June 2023, just outside the scope of this report; next year's report will include more detail about how Like Minds is progressing.

"I would like to thank you from the bottom of my heart to all the volunteers who have worked so hard to make us all feel better" (Like Minds participant)

Community Emotional Health and Wellbeing Team (CHWT)

This team is a significant part of Calderdale's approach to the national Community Mental Health Transformation initiative, which aims to make mental health services more accessible in communities, crucially recognising the role the VCS has in communities. We started to build the team in February 2022 and had the frontline team fully recruited in July 2022; Danielle Dawson joined as Service Manager in October 2022.

The service brings support literally to people's doorsteps, with two frontline workers in each of five areas throughout Calderdale (the Central Halifax team has three part-time workers / 2 full-time equivalent). Workers have been recruited from the communities in which they work, acting as a point of contact, providing advice, information and support for up to 200 households each.

The concept is that CHWT workers are connected to other parts of the mental health system: GPs and other NHS mental health professionals based in communities, so that people who may not otherwise be receiving the support they need can be channelled to the right level of care. Inevitably with such an ambitious transformation programme, not all the "working parts" have been in place as readily as we were able to achieve with CHWT and there remain some challenges in getting the wider model fully operational.

CHWT has been evaluated on a local and regional level, and is connected to similar (NHS-based) models elsewhere in the UK. From this, a lot of learning has been generated, in particular the value of having such a service delivered by a non-NHS provider. People have a different relationship, and a different sense of trust, in VCS services than statutory / NHS-provided services and this has emerged as a

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powerful benefit. Workers also report that they value being part of Healthy Minds as they can also draw on support and experience from across the wider team. CHWTs often refer people into other Healthy Minds services.

The team has done a lot of development work in their areas, getting to know their households and connecting with other services. During the year, they have worked with 440 households across Calderdale and engagement is increasing as workers become better-known and trusted, often being recommended by those who have benefited from their support. The team frequently meet people who have not felt able, for various reasons, to express their need for support and may have been coping alone for a long time. As they have built relationships with the workers, they have opened up, perhaps for the first time, and workers have empowered them to access the support they need.

"Like an angel appeared on my doorstep. I don't know where I would be without you."

"The support and advice given by you has helped me a lot. Knowing I can reach out and seek help reassures me greatly. Also being able to openly admit and speak about my issues has helped me tremendously." (Feedback from people in CHWT-supported households.)

Link

Link aims to address behaviour that leads to frequent use of emergency services such as 999, Accident & Emergency, and NHS crisis services. Sometimes referred to as "high intensity users", these are people who may contact services several times a day unnecessarily: they can be stuck in a "crisis loop", and the Link team offers more intensive, one-to-one support to understand this, and seek achievable change for that person.

In its second year, Link worked with 52 people, with over 1270 contacts. The Link programme is designed around each person's needs and also encourages people to attend group sessions to develop an understanding of such areas as problem-solving and regulating emotions as well as creative and social opportunities.

Roshani

Roshani has continued to offer culturally sensitive support to people of Black and Minority Ethnic backgrounds, the service provides support to predominantly South Asian women. We are in the eighth year of this project, and we have continued to grow the support offer in response to what our service users tell us is helpful to them.

We have taken the learning from the pandemic and now offer a hybrid support offer which works well for those who use our services. We are offering face to face support, both 1:1 and group, however we have also continued to offer telephone and WhatsApp contact to those who prefer this method, this has helped to reach those who have been isolated and not previously accessed support. We have been able to reach 344 people via attending community events and direct targeted support.

We have developed a positive relationship with the Women's Activity Centre and deliver peer support sessions from that venue, our facilitators and volunteers deliver these sessions in Punjabi and Urdu. We are also in a unique position to both signpost and offer support to wider family members through these relationships.

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There are opportunities for people to access volunteer roles and we have implemented a bespoke Roshani volunteer training programme for Punjabi and Urdu speakers that we are excited to build on in the coming year.

Roshani has worked closely with the mental health practitioner within the Central Primary Care Network and been a valued referral pathway for those benefitting from culturally sensitive support.

"I really find Roshani to be a great service and I do discuss this with my patients. I find that people of an Asian decent struggle at times to discuss with their family about mental health possibly due to the stigma. I have referred a number of patients and have always had really good feedback on the service. I find that the service helps to improve patients' confidence to discuss their mental health. I will continue referring and offering the details to my patients". (Primary Care MH Practitioner)

Safespace

Aligned with our aim that people know where to get help when they feel unable to manage their own mental health, Safespace offers "in the moment" support without referral criteria and without waiting lists. Since February 2022, Safespace has been open every weekday during office hours in addition to its well-established every evening offer. Daytime cover has proven popular, meeting a need in Calderdale that other services seemingly don't. Thanks to a generous private donation alongside NHS funding, we were able to have 2 full-time project workers on the daytime service through this year. Although maintaining this level of cover presents a challenge in the coming year, we consider daytime provision an essential part of Safespace's offer in the face of growing demand.

There were 296 Safespace appointments in April 2022, rising to around 500 per month by the end of the year. In total, there were 5080 appointments during the year, supporting 440 people; this compares with just over 3000 calls and over 200 people last year. Most people were experiencing low mood / depression but this is among a wide range of needs that people express; 12% said they felt suicidal and Safespace plays an important role in Calderdale in ensuring that people can be supported to keep safe when in crisis. Nearly a third of people contacting Safespace report being isolated / lonely. Safespace fulfils an important need for some people to have someone they can talk to.

A lot of Safespace work involves safeguarding, particularly with people who are experiencing ongoing feelings of distress, mental health crisis and levels of risk related to suicide. This often involves people who have very little support in place, or at least support which they do not feel is meeting their needs (12% of those expressing suicidal ideation say they have been denied support elsewhere). As staff often have very positive and trusting relationships with people using the service, they are often called on for further support to attend meetings, or court, or to be involved in advocating for service users: this is work that is beyond the remit of Safespace but that the team undertakes to ensure people are supported.

"I am writing to express my gratitude to all of you for your support and help with me during this difficult time in my life. I've felt respected, supported, comfortable and moreover I feel and hope I am building my trust with your services. Every engagement has been positive even when I showed up in a crisis you helped me and didn't turn me away." (Person supported by Safespace)

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Time Out

Our children and young people (CYP) service provides emotional health and wellbeing education sessions in schools alongside a varied programme of activities to help CYP "find their thing" to feel good and stay well. During the year, 2807 CYP engaged with Time Out: a 22% increase on last year, but still 74% of pre-Covid levels as activity in secondary schools has been slower to rebuild owing to a continuing focus on the curriculum post-Covid. However, high schools have been booking our six-week creative wellbeing courses, which is for small groups of students who are struggling in some way.

These courses are also popular in primary schools, and we have had much higher demand from primaries for Time Out workshops. Following feedback from teachers we coproduced new workshops around sleep and self-esteem, which have proved very successful. We also extended our age range in primary schools and now work from KS2 (Year 3) upwards. 88% participants said they learned something new about emotional health and wellbeing.

We have really built on our holiday activities this year, with new staples including Valley Theatre - a project with Game of Thrones actor Phil McGinley; outdoor and indoor pursuits with CI Adventures, and digital art/animation with artist Zeke Clough. 94% young people said they felt their wellbeing had improved as a result of the session.

Due to a recruitment drive and training, we now have a thriving team of 14 volunteers who share their personal experience in school workshops and help with holiday activities. We also manage the Time Out network, providing a forum for information sharing and partnership work for all organisations who work with young people in Calderdale. Staffing has been a bit of a challenge this year, due to maternity leave, sickness and general turnover, and we have seen a reduction in capacity due to funding constraints. However, we feel as passionate as ever about the vital role that Time Out plays in Calderdale, with its focus on early intervention, education and resource-building for young people.

Welfare Rights

Our specialist welfare rights service advises people on benefits entitlement and supports through the process of claims, appeals and tribunals where mental health is the main need. During this year, the service supported nearly 400 people to claim over £560,000 welfare benefits to which they were entitled. Two-thirds of cases relate to Personal Independence Payments (PIP), a disability-related benefit that can involve a protracted, stressful process to claim, often with a hostile assessment that is unsympathetic to mental health needs. The relationship between financial stability and mental health is well-recognised, and the service has helped people not only to get the income they were due but also relieved the stress and worry they were experiencing.

Billy Durrant has been Welfare Rights Worker since 2014 and left Healthy Minds in January 2023. In this time, Billy has supported over 2,700 people to navigate the benefits system, helping them to receive over £2.1 million collectively in benefits to which they were entitled but struggling to claim. We are sorry to lose Billy from Healthy Minds as he moves into another job in Kirklees.

Jane Griffiths joined Billy on the Welfare Rights Team in 2020 and continues to provide this essential support. The service is an important element in Calderdale's anti-poverty strategy and has been partially funded by Calderdale Council for several years now, with confirmation that the same level of funding will continue into 2023-24.

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Priority 3: Healthy Minds to maintain and further develop quality services with demonstrable impact

The previous section describes the services we provided during the year. As the closure of Recovery & Support shows, keeping services going remains our paramount challenge. The "traditional" funding sources such as charitable foundations and even National Lottery were under more pressure than ever due to the Covid pandemic and the sector is still feeling the impact.

Being able to present the strongest possible "case for support" - the needs a service aims to address and demonstrating that the service approach is effective and makes a difference - is more important than ever. Aside from making the case for continuation or expansion, good impact evidence is important to validate the efforts of our hard-working team, to inform service development in that we can ensure resources are directed into what is most impactful, and so that people seeking support from Healthy Minds can have confidence in us.

Every service collects impact evidence and some of this is outlined in the service summaries in the previous section. We use a set of wellbeing measures that were coproduced with people supported by Healthy Minds. We ask everyone to tell us how they feel they are doing now compared to when they first came into contact with Healthy Minds.

We also conduct a "census" every couple of years in which we ask everyone in contact with Healthy Minds to assist with more comprehensive data collection. The Big Healthy Minds Census was held in the early months of 2023. The results summary is published on our website.

Averaged across all categories, 62% reported improvements; 30% said "about the same", so support has enabled them to remain stable. 8.1% overall reported that their wellbeing had worsened, however, and we need to analyse this further to understand what factors may affect this.

- The greatest improvement was on "feeling connected / less isolated" (76.7%); this has been the case consistently since we introduced these measures and reflects the sense of community that people say they value about being involved in Healthy Minds.
- The second-highest improvement was on "coping with life's ups and downs" (66.2%). This aligns with our objective that people are better equipped to manage their own mental health.
- "Feeling more confident" was third at 65%.

We also ask about Healthy Minds in relation to other mental health support services. 19.5% people are supported by NHS mental health services alongside Healthy Minds. 31.2% people say that Healthy Minds is their only source of support.

Priority 4: Healthy Minds to maintain a high profile as a trusted, reputable, influential VCS MH provider in Calderdale

Healthy Minds is among the more prominent VCS providers in Calderdale. We have always sought to inform and influence local, regional and national strategic work, particularly relating to mental health; for example, we were one of a few VCS providers invited to early discussions with NHS England in developing the national Community Mental Health Transformation programme, securing agreement that VCS commissioning and involvement was not only desirable but essential.

CALDERDALE WELLBEING

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) (continued)

YEAR ENDED 31 MARCH 2023

One of our values is to "have the strength of understanding that comes from being led by lived experience" and our mission states: "We listen to our community and speak up for positive change". This year saw the long-awaited relaunch of Healthy Minds Forum, putting our values and mission into action to create the opportunity for people to share their experiences and influence - even instigate - positive change.

We have created a dedicated role to drive this work: Georgia Lomax-Thorpe (previously Marketing & Communications Officer) moved into the new Membership & Engagement Coordinator role in December 2022, with a view to re-establishing the Forum and mobilising a new membership model. Both initiatives take us a step further towards genuine coproduction: at the Forum, we can work together to identify what works well, and what doesn't, in the mental health system, and figure out how best to strengthen them. Membership will enable better communication from and into Calderdale's communities so that Healthy Minds can properly represent people's needs and ideas in strategic decision-making in Calderdale and at West Yorkshire level.

These are exciting new developments that will take shape in the coming year. We expect to have much more to say on this in next year's annual report.

FINANCIAL REVIEW

Financial review

The net deficit for the year after transfers was £185,151 (2022 – surplus £375,524) including net deficit of £617 (2022 – surplus £19,537) on unrestricted funds and net deficit of £184,534 (2022 – surplus £355,987) on restricted funds.

Our strategy includes objectives to transition from grant funding to more contracts and commissioned services through more strategic engagement with the public sector and to further develop income generating opportunities.

Although public sector commissioning is still, to some extent, administered by way of grants as contracting and commissioning arrangements are being worked through, this year has seen public sector commissioned increase by 15% of our total income: 74% in 2021-22 to 89% in 2022-23. Some of this is in multi-year commissioning (2-3 years), bringing a degree of stability that we haven't previously enjoyed - but also creates some risk, in that this is restricted income at a higher level than before and is dependent on fewer sources. Income spread across several sources mitigates risk as losing one source has less impact overall.

We face several challenges: funding opportunities through the more traditional charitable trusts and foundations are fewer and more competitive; and some longer-running services have fewer avenues still as they may already have received funding through some of these sources. It is important to say that we continue to identify and pursue potential funding across a range of sources alongside working more closely with the public sector.

The value of the VCS in meeting strategic outcomes is gaining greater recognition in local and regional "systems", and this is an area of growth and opportunity that we cannot ignore. Healthy Minds has always supported system-wide working but we must engage consciously so that our mission and values are not over-compromised.

CALDERDALE WELLBEING

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

(continued)

YEAR ENDED 31 MARCH 2023

As described above (Community Fundraising), public donations are increasingly important, and we are fortunate to have been supported this year through people's valiant fundraising efforts as well as generous donations. We are registered with the Fundraising Regulator to ensure that fundraising and donation requests are handled responsibly, in compliance with regulatory requirements.

Reserves policy

Healthy Minds Trustees exercise their power to hold income in reserves, in accordance with our constitution, which states:

The Charity has the following powers in order to further the Objects ... To set aside income as a reserve against future expenditure but only in accordance with a written policy about reserves 4(1)(k) and in line with Charities Commission guidance CC19(5.2):

Some charities have a power to hold reserves in their governing document - all others can rely on powers implicit in the law. Trustees can use these powers where they are satisfied that to do so is in the best interests of the charity: their charity's reserves policy should reflect their reasoning.

Our policy is that, where possible, project budgets will include a proportionate contribution to reserves; this is stated in budgets submitted in funding application and in subsequent reports to funders. When the purpose for which grants received has been discharged; any small residual balances may be transferred into reserves, with funders' agreement (implicit or explicit) as grants are finalised or signed-off on acceptance of a final grant report, which includes a detailed breakdown of expenditure showing the contribution to reserves.

'Free' reserves are held to mitigate risks against loss of income or unforeseen adverse events which could mean we need extra flexibility temporarily or longer-term to meet increased demand for services and/or redeploy staff; they might also be used for cash-flow in the event that we expect to receive funds but there is a shortfall between existing and imminent resources.

Designated reserves are held against reasonably anticipated risks in the forthcoming year such as service closure and the liabilities arising from that; or, in respect of a legacy, to fulfil covenants or expectations attached to the legacy.

Once a year the Board will consider the level of reserves that is prudent for the organisation to hold. Consideration will be given to redundancy liabilities, lease agreements, cash flow requirements, significant factors and key risks that should be taken into account if the organisation were to close. This will be reviewed annually before the AGM, and agreed as part of the budget setting for the next financial year.

The trustees have placed a reserves limit of £55,000 minimum and £310,000 maximum.

The charity's actual free reserves at the year-end were £132,229, (2022 – £132,846) which includes designated funds of £66,942, (2022 - £50,000).

Restricted funds were £402,339.

Funds held as agents on behalf of others

Grant income was received from Bearders Charitable trust for people to start their own businesses and get back into work. Calderdale Wellbeing act an agent in relation to these funds and therefore the income and expenditure is excluded from the accounts. Note 15 provided further information in relation to these funds.

CALDERDALE WELLBEING

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

YEAR ENDED 31 MARCH 2023

PLANS FOR FUTURE PERIODS

The Chief Officer and Board of Trustees maintain Healthy Minds' strategy and risk register which inform the annual business plan and operational plans for services. Our strategy covers 2022-25 so the coming year will further progress the strategic priorities described above. Specific actions are identified in our Business Plan for 2022-24, from which service-specific operational plans are developed.

In 2023-24 plans include:

- Securing future contracting / commissioning for existing services that are due to come to the end of funding cycles / contracts during the financial year.
- Ensuring a balanced annual budget for all services and core functions.
- Further developing income generation opportunities, particularly through CWS (Calderdale Wellbeing Services).
- Developing and implementing a new database and reporting system in partnership with Zone Standard.
- Putting our staff wellbeing policy into action.
- Continuing to grow our volunteer base, with increased opportunities for personal and skills development so that volunteers continue to be valued and recognised for their contributions.
- Co-producing and launching our new membership model.

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting 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 financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

CALDERDALE WELLBEING

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

YEAR ENDED 31 MARCH 2023

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the 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.

AUDITOR

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The trustees' annual report and the strategic report were approved on 1 November 2023 and signed on behalf of the board of trustees by:

PAUL HUNT
Trustee

CALDERDALE WELLBEING

COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CALDERDALE WELLBEING

YEAR ENDED 31 MARCH 2023

OPINION

We have audited the financial statements of Calderdale Wellbeing (the 'charitable company') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, 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 FRS 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 charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including 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 charitable company 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 trustees with respect to going concern are described in the relevant sections of this report.

CALDERDALE WELLBEING

COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CALDERDALE WELLBEING *(continued)*

YEAR ENDED 31 MARCH 2023

OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' 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; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

CALDERDALE WELLBEING

COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CALDERDALE WELLBEING *(continued)*

YEAR ENDED 31 MARCH 2023

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) 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 the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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 is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with directors and other management;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

CALDERDALE WELLBEING

COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CALDERDALE WELLBEING *(continued)*

YEAR ENDED 31 MARCH 2023

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- inquiring of management as to actual and potential litigation and claims; and

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

CALDERDALE WELLBEING

COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CALDERDALE WELLBEING *(continued)*

YEAR ENDED 31 MARCH 2023

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 charitable company'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 charitable company'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Sally Shacklock BA FCA (Senior Statutory Auditor)

For and on behalf of
Spenser Wilson Ltd
Chartered accountants & statutory auditor
Equitable House
55 Pellon Lane
Halifax
West Yorkshire
HX1 5SP

20 December 2023

CALDERDALE WELLBEING

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2023

		2023		2022	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	81,689	275,591	355,280	1,125,142
Charitable activities	6	3,166	734,754	737,919	336,462
Investment income	7	4,209	–	4,209	480
Total income		<u>89,064</u>	<u>1,008,344</u>	<u>1,097,408</u>	<u>1,462,084</u>
Expenditure					
Expenditure on charitable activities	8,9	90,024	1,192,535	1,282,559	1,086,560
Total expenditure		<u>90,024</u>	<u>1,192,535</u>	<u>1,282,559</u>	<u>1,086,560</u>
Net (expenditure)/income		<u>(960)</u>	<u>(184,191)</u>	<u>(185,151)</u>	<u>375,524</u>
Transfers between funds		343	(343)	–	–
Net movement in funds		<u>(617)</u>	<u>(184,534)</u>	<u>(185,151)</u>	<u>375,524</u>
Reconciliation of funds					
Total funds brought forward		<u>132,846</u>	<u>586,873</u>	<u>719,719</u>	<u>344,196</u>
Total funds carried forward		<u>132,229</u>	<u>402,339</u>	<u>534,568</u>	<u>719,719</u>

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

The notes on pages 25 to 39 form part of these financial statements.

CALDERDALE WELLBEING
(Company registration number: 06828871)

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL POSITION

31 MARCH 2023

		2023		2022	
	Note	£	£	£	£
CURRENT ASSETS					
Debtors	16	11,560		20,794	
Cash at bank and in hand		596,338		797,550	
		<u>607,898</u>		<u>818,344</u>	
CREDITORS: amounts falling due within one year	17	<u>73,330</u>		<u>98,625</u>	
NET CURRENT ASSETS			<u>534,568</u>		<u>719,719</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>534,568</u>		<u>719,719</u>
NET ASSETS			<u><u>534,568</u></u>		<u><u>719,719</u></u>
FUNDS OF THE CHARITY					
Restricted funds			402,339		586,873
Unrestricted funds			132,229		132,846
Total charity funds	20		<u><u>534,568</u></u>		<u><u>719,719</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 1 November 2023, and are signed on behalf of the board by:

PAUL HUNT
Trustee

The notes on pages 25 to 39 form part of these financial statements.

**CALDERDALE WELLBEING
COMPANY LIMITED BY GUARANTEE
STATEMENT OF CASH FLOWS
YEAR ENDED 31 MARCH 2023**

	2023	2022
	£	£
CASH FLOWS FROM OPERATING ACTIVITIES		
Net (expenditure)/income	(185,151)	375,524
<i>Adjustments for:</i>		
Other interest receivable and similar income	(4,209)	(480)
Interest payable and similar charges	439	617
Accrued expenses	2,290	40,372
<i>Changes in:</i>		
Trade and other debtors	(5,703)	82,204
Trade and other creditors	(12,647)	28,995
Cash generated from operations	(204,981)	527,232
Interest paid	(440)	(617)
Interest received	4,209	480
Net cash (used in)/from operating activities	<u>(201,212)</u>	<u>527,095</u>
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS	(201,212)	527,095
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	797,550	270,455
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>596,338</u>	<u>797,550</u>

The notes on pages 25 to 39 form part of these financial statements.

CALDERDALE WELLBEING

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

1. GENERAL INFORMATION

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 1 King Street, Halifax, England, HX1 1SR.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. ACCOUNTING POLICIES

Basis of preparation

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

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

Going concern

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

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. There are not considered to be any key judgments or estimates.

Fund accounting

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

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

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

CALDERDALE WELLBEING

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

3. ACCOUNTING POLICIES *(continued)*

Incoming resources

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

- income from donations and none government grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

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

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

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

CALDERDALE WELLBEING

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

3. ACCOUNTING POLICIES *(continued)*

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

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.

Defined contribution plans

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

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.

4. LIMITED BY GUARANTEE

The charity is a company limited by guarantee. The members of the charitable company are the Trustees named on page 1. The liability of the members in the event of the charitable company being wound up is limited to a sum not exceeding £10.

CALDERDALE WELLBEING

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

5. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
DONATIONS			
Donations	71,309	3,400	74,709
GIFTS			
Gift aid	3,040	5,912	8,952
GRANTS			
Grants receivable	7,340	175,178	182,518
Government grant income	–	89,101	89,101
	<u>81,689</u>	<u>273,591</u>	<u>355,280</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
DONATIONS			
Donations	23,472	2,500	25,972
GIFTS			
Gift aid	153	549	702
GRANTS			
Grants receivable	427	571,814	572,241
Government grant income	–	526,227	526,227
	<u>24,052</u>	<u>1,101,090</u>	<u>1,125,142</u>

6. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Fees and contract income	<u>3,166</u>	<u>734,754</u>	<u>737,919</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Fees and contract income	<u>–</u>	<u>336,462</u>	<u>336,462</u>

CALDERDALE WELLBEING

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

7. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	4,209	4,209	480	480

8. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activities	82,379	1,093,869	1,176,249
Support costs	7,645	98,666	106,310
	<u>90,024</u>	<u>1,192,535</u>	<u>1,282,559</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable activities	2,153	998,237	1,000,389
Support costs	3,894	82,277	86,171
	<u>6,047</u>	<u>1,080,514</u>	<u>1,086,560</u>

9. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Charitable activities £	Support costs £	Total funds 2023 £	Total fund 2022 £
Charitable activities	1,176,249	94,198	1,270,447	1,080,063
Governance costs	–	12,112	12,112	6,497
	<u>1,176,249</u>	<u>106,310</u>	<u>1,282,559</u>	<u>1,086,560</u>

CALDERDALE WELLBEING

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

10. ANALYSIS OF SUPPORT COSTS

	Total 2023	Total 2022
	£	£
Premises	47,300	39,232
Communications	17,499	14,896
Human resources	668	45
Finance costs	439	617
Governance costs	12,112	6,497
Staff travel	5,880	1,661
Printing, stationery and IT costs	11,281	11,855
Office equipment	5,718	6,145
Subscriptions	698	525
Staff training	427	2,446
Staff other refreshments	1,275	1,011
Volunteer expenses	3,013	1,241
	<u>106,310</u>	<u>86,171</u>

11. NET (EXPENDITURE)/INCOME

Net (expenditure)/income is stated after charging/(crediting):

	2023	2022
	£	£
Operating lease rentals	<u>7,352</u>	<u>1,084</u>

12. AUDITORS REMUNERATION

	2023	2022
	£	£
Fees payable for the audit of the financial statements	<u>3,800</u>	<u>3,000</u>
Fees payable to the charity's auditor and its associates for other services: Other non-audit services	<u>1,000</u>	<u>1,000</u>

13. STAFF COSTS

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

	2023	2022
	£	£
Wages and salaries	879,750	670,612
Social security costs	64,655	37,425
Employer contributions to pension plans	37,881	25,884
Other employee benefits	14,057	–
	<u>996,343</u>	<u>733,921</u>

CALDERDALE WELLBEING

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

13. STAFF COSTS *(continued)*

The average head count of employees during the year was 50 (2022: 43). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Management	1	1
Administration	3	4
Team Leaders	3	6
Project worker	22	17
	<u>29</u>	<u>28</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Key Management Personnel

The key management personnel of the Charity comprise the trustees and the senior management team as listed on page 1. The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the Charity was £49,387 (2022: £45,228).

14. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the Charity or a related entity were received by the trustees.

During the year no trustees were paid any expenses (2022 - £nil)

15. FUNDS HELD FOR THIRD PARTIES

Funds held for Bearder Charitable Trust 2023 £1,532 (2022: £2,052). There were no incoming resources during the year.

16. DEBTORS

	2023	2022
	£	£
Trade debtors	173	–
Prepayments and accrued income	11,387	20,794
	<u>11,560</u>	<u>20,794</u>

17. CREDITORS: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	3,597	52,563
Accruals and deferred income	49,614	25,762
Social security and other taxes	14,023	14,500
Other creditors	6,096	5,800
	<u>73,330</u>	<u>98,625</u>

CALDERDALE WELLBEING

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

18. DEFERRED INCOME

	2023	2022
	£	£
Amount deferred in year	36,500	–

At the balance sheet date the charitable company held funds received in advance for the delivery of Safespace, which relate to monies in advance for the 2023/2024 financial year.

19. PENSIONS AND OTHER POST RETIREMENT BENEFITS

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £37,881 (2022: £25,884).

20. GOVERNMENT GRANTS

The amounts recognised in the financial statements for government grants are as follows:

	2023	2022
	£	£
Recognised in income from donations and legacies:		
Government grants income	89,101	526,227

21. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	1 April 2022	Income	Expenditure	Transfers	31 Mar 2023
	£	£	£	£	£
General funds	82,846	64,066	(67,569)	(14,056)	65,287
Designated Fund	50,000	–	(14,056)	14,399	50,343
Peer support	–	24,998	(8,399)	–	16,599
	<u>132,846</u>	<u>89,064</u>	<u>(90,024)</u>	<u>343</u>	<u>132,229</u>

	1 April 2021	Income	Expenditure	Transfers	31 Mar 2022
	£	£	£	£	£
General funds	78,958	24,532	(6,047)	(14,597)	82,846
Designated Fund	34,352	–	–	15,648	50,000
Peer support	–	–	–	–	–
	<u>113,310</u>	<u>24,532</u>	<u>(6,047)</u>	<u>1,051</u>	<u>132,846</u>

Designated reserves are held against reasonably anticipated risks in the forthcoming year such as service closure and the liabilities arising from that; or, in respect of a legacy, to fulfil covenants or expectations attached to the legacy.

Peer support - donation from private donor earmarked to Safespace for daytime provision.

CALDERDALE WELLBEING

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

21. ANALYSIS OF CHARITABLE FUNDS *(continued)*

Restricted funds

	1 April 2022	Income	Expenditure	Transfers	31 Mar 2023
	£	£	£	£	£
CMBC fund 2	20,725	51,585	(72,112)	(198)	–
CCG fund 1	44,104	109,500	(159,631)	(75)	(6,102)
CMBC fund 3	–	–	–	–	–
CFFC - Flood Relief Fund 1	–	–	–	–	–
National Lottery Community Fund	869	10,000	(10,869)	–	–
BBC Children in Need Restricted donation 1	–	–	–	–	–
CFFC - Flood Relief Fund 2	14,234	3,000	(8,842)	–	8,392
Co-operative Community Fund Northpoint Wellbeing Ltd	–	–	–	–	–
CFFC – Hardship Todmorden Community Fund	4,673	–	(4,673)	–	–
Lloyds TSB	8,300	–	(8,300)	–	–
Peer Support fund 1	178	–	(178)	–	–
Restricted donation 2	1,700	–	(1,700)	–	–
Upper Calder Valley Peer Support fund 2	923	22,334	(23,257)	–	–
Flood Support	17,366	25,000	(20,480)	(70)	21,816
Henry Smith	17,243	–	–	–	17,243
Advice and information services CMBC	–	–	–	–	–
PH Vulnerable Persons	–	–	–	–	–
PH Care Home Support	1,976	–	(1,976)	–	–
Link worker service	12,168	–	(12,168)	–	–
Calderdale Cares 4 Us Community transformation	38,481	110,984	(104,146)	–	45,319
Crisis Adult Response	139,631	–	(104,966)	–	34,665
Health Inequalities	–	–	–	–	–
Emotional Health and Wellbeing	–	–	–	–	–
Safe Space A&E Funding	3,703	–	(3,703)	–	–
	25,000	–	–	–	25,000
	143,186	383,000	(336,136)	–	190,050
	27,189	50,983	(57,486)	–	20,686

CALDERDALE WELLBEING

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

21. ANALYSIS OF CHARITABLE FUNDS *(continued)*

Recovery & Support					
Drop In	–	–	–	–	–
Suicide Prevention Fund	–	–	–	–	–
R&S CMBC					
Community Grant	3,000	–	(3,000)	–	–
CC4Us Healthy Minds					
Share	45,579	–	(45,579)	–	–
Household Support					
Fund	190	2,000	(344)	–	1,846
Calderdale Cares					
Innovation Funding	–	33,103	(30)	–	33,073
RHS Nature in Mind	–	9,000	(8,628)	–	372
CMBC Time					
Out/Recovery College	–	12,763	(12,763)	–	–
Stronger					
Neighbourhoods -					
Roshani	–	24,753	(24,753)	–	–
CCG R&S (22-23)	–	40,000	(40,000)	–	–
Rethink	–	99,500	(99,500)	–	–
Community Wellbeing					
Services	–	750	–	–	750
WY ICB Involvement	–	4,584	(4,584)	–	–
Lottery Community					
Fund	–	9,997	(3,776)	–	6,221
Mayors Fund	–	4,508	(2,500)	–	2,008
Welfare Fund	–	1,000	–	–	1,000
	<u>586,873</u>	<u>1,008,344</u>	<u>(1,192,535)</u>	<u>(343)</u>	<u>402,339</u>

	1 April 2021	Income	Expenditure	Transfers	31 Mar 2022
	£	£	£	£	£
CMBC fund 2	16,451	76,300	(71,791)	(236)	20,724
CCG fund 1	38,779	145,998	(140,372)	(300)	44,105
CMBC fund 3	1,591	24,753	(26,264)	(80)	–
CFFC - Flood Relief					
Fund 1	13,920	300	(14,220)	–	–
National Lottery					
Community Fund	26,622	61,833	(88,295)	(160)	–

CALDERDALE WELLBEING

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

BBC Children in Need	8,154	–	(8,154)	–	–
Restricted donation 1	11,819	3,049	(634)	–	14,234
CFFC - Flood Relief Fund 2	25,001	250	(25,250)	–	1
Co-operative Community Fund	4,891	–	(218)	–	4,673
Northpoint Wellbeing Ltd fund 1	7,672	28,000	(27,372)	–	8,300
CFFC - Hardship	–	1,546	(1,368)	–	178
Todmorden Community Fund	1,200	1,700	(1,200)	–	1,700
Lloyds TSB	14,286	22,111	(35,474)	–	923
Peer Support fund 1	12,174	25,000	(19,739)	(69)	17,366
Restricted donation 2	17,243	–	–	–	17,243
Upper Calder Valley Peer Support fund 2	–	20,000	(20,000)	–	–
–	17,425	–	(970)	–	16,455
Flood Support	13,658	–	(13,658)	–	–
Henry Smith	–	60,000	(59,131)	–	869
Advice and information services CMBC	–	17,012	(17,012)	–	–
PH Vulnerable Persons	–	22,206	(9,935)	(103)	12,168
PH Care Home Support	–	22,206	(20,128)	(103)	1,975
Link worker service	–	121,052	(82,571)	–	38,481
Calderdale Cares 4 Us Community transformation	–	425,000	(285,369)	–	139,631
–	–	6,000	(6,000)	–	–
Crisis Adult Response	–	28,540	(24,837)	–	3,703
Health Inequalities	–	25,000	–	–	25,000
Emotional Health and Wellbeing	–	160,000	(16,814)	–	143,186
Safe Space A&E Funding	–	38,000	(10,811)	–	27,189
Recovery & Support Drop In	–	4,812	(4,812)	–	–
Suicide Prevention Fund	–	17,084	(17,084)	–	–
R&S CMBC Community Grant	–	3,000	–	–	3,000
CC4Us Healthy Minds Share	–	75,000	(29,421)	–	45,579
Household Support Fund	–	1,800	(1,610)	–	190
Calderdale Cares Innovation Funding	–	–	–	–	–
RHS Nature in Mind	–	–	–	–	–
CMBC Time	–	–	–	–	–
Out/Recovery College	–	–	–	–	–
Stronger	–	–	–	–	–

CALDERDALE WELLBEING

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

Neighbourhoods –					
Roshani					
CCG R&S (22-23)	–	–	–	–	–
Rethink	–	–	–	–	–
Community Wellbeing					
Services	–	–	–	–	–
WY ICB Involvement	–	–	–	–	–
Lottery Community					
Fund	–	–	–	–	–
Mayors Fund	–	–	–	–	–
Welfare Fund	–	–	–	–	–
	<u>230,886</u>	<u>1,437,552</u>	<u>(1,080,514)</u>	<u>(1,051)</u>	<u>586,873</u>

- CMBC fund 2 - For children and young people's emotional wellbeing.
 - CCG fund 1 - To provide mental health recovery and support sessions.
 - CMBC fund 3 - Support groups for BME's.
 - CFFC - Flood relief Fund 1 - To run support groups, drop in advice and information, along with education projects in schools, which are all in Todmorden.
 - National Lottery Community - To provide a recovery and support service.
 - BBC Children in Need - For children and young people workshops.
 - Restricted donation fund 1 - For the Forum project.
 - CFFC - Flood relief Fund 2 - To run support groups, drop in advice and information. Along education projects in schools in the Upper Valley.
 - Co-operative Community Fund - For the Todmorden allotment and outdoor space.
 - Northpoint Wellbeing Ltd fund 1 - Towards the Time Out project.
 - CFFC - Hardship - For people suffering hardship.
 - Todmorden Community Fund - For recovery and support workshops.
 - Lloyds TSB - For salary costs.
 - Peer Support fund 1 - To deliver one to one peer support in crisis with the home based treatment team.
 - Restricted donation fund 2 - To spend on children's support for mental health.
 - Upper Calder Valley - for emotional health and wellbeing support activities for Upper Valley residents,
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CALDERDALE WELLBEING

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

- Peer Support fund 2 Training for volunteers to be peer support workers.
 - Flood Support - For emotional health and wellbeing support activities for Upper Valley residents.
 - Henry Smith - towards running costs of a project providing support to people experiencing mental distress in Calderdale
 - Advice and information services CMBC - to carry out projects in particular to prevent and reduce poverty and financial exclusion by providing quality, coordinated advice and information services to residents enabling them to contribute to, and participate in , the social and economic life of Borough.
 - PH Vulnerable persons - Support for vulnerable persons.
 - PH Care Home Support - Support for care homes staff and post lockdown anxiety
 - Link worker service - One-to-one support to users that can be stuck in a crisis loop
 - Calderdale Cares 4 Us - To support public sector in their Covid recovery.
 - Community transformation - To provide a recovery and support service.
 - Crisis Adult Response - To safe space additional capacity
 - Health inequalities - Scope and analysis. Extent of health inequalities across all ages, including specific focus on suicide prevention.
 - Emotional Health and Wellbeing - To expand and transform the local services for children and older adults with severe mental health.
 - Safespace A&E - Safe space extension to emergency department.
 - Recovery & Support Drop in - Winter pressures fund.
 - Suicide prevention fund - Suicide prevention fund.
 - R&S CMBC Community Grants - Recovery and support grant.
 - CC4Us Health Minds Share - To 15% management fee to recompense the management of CC4Us project to support public sector in their Covid recovery.
 - Household Support fund - To support households on their doorstep.
 - Calderdale Cares Innovation Funding for Like Minds project.
 - RHS Nature in Mind -
 - CMBC - Time Out/Recovery College.
 - Stronger Neighbourhoods – Roshani.
-

CALDERDALE WELLBEING

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

- CCG R&S (22-23) – recovery and support.
- Rethink – mental illness
- CMBC - Community Wellbeing Services, delivery of wellbeing workshops.
- WY ICB Involvement - Safespace
- Lottery Community Fund – welfare rights.
- Mayors Fund – equipment
- Welfare Fund – welfare rights.

22. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	132,229	475,669	607,898
Creditors less than 1 year	–	(73,330)	(73,330)
Net assets	<u>132,229</u>	<u>402,339</u>	<u>534,568</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Current assets	132,847	685,498	818,344
Creditors less than 1 year	–	(98,625)	(98,625)
Net assets	<u>132,847</u>	<u>586,873</u>	<u>719,719</u>

23. ANALYSIS OF CHANGES IN NET DEBT

	1 Apr 2022 £	Cash flows £	31 Mar 2023 £
Cash at bank and in hand	<u>797,550</u>	<u>(201,212)</u>	<u>596,338</u>

CALDERDALE WELLBEING

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

24. OPERATING LEASE COMMITMENTS

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2023	2022
	£	£
Not later than 1 year	6,235	3,043
Later than 1 year and not later than 5 years	7,711	6,334
	<u>13,946</u>	<u>9,377</u>

Total expenditure incurred under operating lease contracts during the year was £7,352 (2022: £7,049).

25. RELATED PARTIES

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