

**REGISTERED COMPANY NUMBER: 05861345 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1116301**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR  
ENDED 30 SEPTEMBER 2016  
FOR  
HAVANT AND EAST HANTS MIND**

**HAVANT AND EAST HANTS MIND**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2016**

	Page
Report of the Trustees	1 to 8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11 to 12
Cash Flow Statement	13
Notes to the Cash Flow Statement	14
Notes to the Financial Statements	15 to 23

**HAVANT AND EAST HANTS MIND**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2016**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2016. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

In line with Mind (National Association for Mental Health ) Havant and East Hants Mind works to create a better life for everyone with experience of mental distress by:

- Advancing the views, needs and ambitions of people with mental distress
- Challenging discrimination and promoting inclusion
- Influencing policy through campaigning and education
- Inspiring the development of quality services which reflect expressed needs and diversity
- Achieving equal rights through campaigning and education.
- In all its work the Charity promotes its values: Informed, determined, diversity, integrity and partnership

To achieve these aims Havant and East Hants Mind:

- Promote mental Wellbeing within the community
- Works in partnership with other organisations
- Values diversity
- Works with mental health service users to promote recovery and to increase their influence over their own lives
- Challenge discrimination and promotes social inclusion
- Campaigns and raises funds
- Involves service users in all aspects of our work
- Focuses on quality in service provision

**HAVANT AND EAST HANTS MIND**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2016**

**OBJECTIVES AND ACTIVITIES**

**Significant activities**

Havant and East Hants Mind provides the following core services to promote recovery and wellbeing.

**Wellbeing Services**

This service aims to promote and support mental wellbeing, promote recovery and is open to anyone over 18 who lives in the Havant or East Hants locality. It includes a range of services and activities to promote mental wellbeing, recovery and resilience. These services include;

**Advice and information-** advice and information on rights, services and support available for people with mental health problems. This includes debt and welfare benefit advice, information on entitlement to benefits. Information on rights to services and housing and any other issues that affects mental health.

**Symptom management-** self-help and structured group to support recovery and maintain wellbeing.

**Peer support and Activity groups-** Peer support cafés are drop in resources to enable people to make contact and find out about our services from people who have used the services. Activity groups encourage self-confidence, independence and social inclusion and promote general wellbeing. They help to promote friendships and widen social circles.

**One to One work-**helping people to meet their recovery goals including Wellness Recovery Action Plans (WRAP).

**Recovery Courses** - courses that teach skills and tools for self-management - encouraging and supporting recovery.

**Service user empowerment-** supporting service users to play an active role in service planning, delivery and evaluation. Service users are included and actively encouraged to play a role at every level of the organisation.

**Peer support** - supporting service users to support their peers in their recovery.

**Workplace Wellbeing-**training and public awareness for the general public as well as specifically designed training for other agencies and organisations. An example of this is the Blue Light training for managers in the emergency services.

**Advocacy**

We currently provide a range of Advocacy services which are;  
Community mental health advocacy  
Independent Mental Health Advocacy (IMHA)  
Independent Mental Capacity Act Advocacy (IMCA) (IMCA DoLS)  
IMCA DoLS Paid Representative

**Counselling Service**

Counselling and psychotherapy are umbrella terms that cover a range of talking therapies. They are delivered by trained practitioners who work with people over a short or long term to help them bring about effective change or enhance their wellbeing.

**REVIEW OF PUBLIC BENEFIT**

In line with the Charities Act 2011 and subsequent guidance from the Charity Commission, the Trustees have considered how Havant and East Hants Mind satisfies the public benefit "principles" set out in the Act. The trustees consider that it satisfies at least 7 Charitable purposes: the prevention or relief of poverty; the advancement of education; the advancement of health or the saving of lives; the advancement of citizenship or community development; the advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity; the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage; the promotion of the efficiency of the police. In addition the trustees consider that there are clearly identifiable benefits that arise from its aims, and that no detriment or harm arises (Principle 1); and that significant sectors of the public benefit directly and indirectly from its aims, and that there are no undue restrictions on access to its services (Principle 2).

**HAVANT AND EAST HANTS MIND**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2016**

**OBJECTIVES AND ACTIVITIES**

**Public benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. The trustees refer to public benefit throughout this report.

**ACHIEVEMENT AND PERFORMANCE**

**Chair of Trustees Introduction**

Once again it is my pleasure as chair of the trustees to report on another successful year. We have managed to build upon our firm foundation and along with our services users continued to develop and improve the services that we provide.

**Wellbeing**

We have firmly embraced the recovery model and ensure that all of our services keep recovery at the centre of their plans, encouraging and inspiring all our service users believe in their ability to achieve a better quality of life. By developing a whole person assessment we look at all areas of someone's life, identifying strengths as well as areas of need.

As part of this we promote the five ways of Wellbeing which are

- **Connect - join a group- start a conversation - don't be alone.**We provide opportunities to connect better with the people around you, such as family, friends, neighbours and co-workers, with peers, Mind Staff, other attending our services and the wider community.
- **Be active - visit the leisure centre - go for a walk - ride a bike - keep moving.**We provide opportunities to discover a physical activity. Some are delivered by peers from Mind groups, some by other members of the community who we work with. Examples are - walking, badminton, swimming, table tennis, weight watchers / slimming world, running or cycle rides.
- **Take note - notice what's going on around you - try Mindfulness - reflect.**We hold Mindfulness groups every week which can help you to relax and concentrate on the here and now. Raising awareness of the moment or reflecting upon an object is a useful tool for managing stress and anxiety.
- **Keep learning - sign up for a course - join the library - read - question.** Keeping an active mind is another essential - we provide courses in symptom management, learning to cope puts you in control. We can also help you to identify a course that could improve your employment prospects or that would give you personal satisfaction.
- **Give - help a neighbour or friend - volunteer.** Giving something back increases our self-esteem and our mental wellbeing. Providing peer support for someone new to our service is an essential part of recovery. Consider volunteering- we can help you identify what would be right for you.

**Advocacy**

We have continued to provide a service to Hampshire County Council and for a number of other local authorities who have clients placed within our locality. Under the strong leadership of our Advocacy manager, Lynne Corrieri we have built upon our highly competent team by a commitment to training and undertaking the qualifications in the various specialities. Our staff team deliver the statutory advocacy across East Hants, Havant, Fareham and Gosport. The team also have responsibility for training and supporting the volunteers who undertake most of the community advocacy.

**Moving Forward**

In August 2016, the trustees and senior management team conducted a strategic planning review of the charity's activities for the next three years. This review identified the following priorities for developing services:

- Children and Young people. Building on our relationships with schools and other local charities to extend our support for children and young adults.
- Workplace Wellbeing. Develop service offerings around wellbeing and mental health in the workplace that could be marketed to businesses and other employers.
- Crisis Care. We have been working with local GP surgeries to develop a service for patients in social or economic crisis. These patients typically present to GPs or A&E departments with mental health symptoms but need support to deal with social crises e.g. eviction, substance misuse, before they can engage with mainstream mental health services.

**HAVANT AND EAST HANTS MIND**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2016**

**ACHIEVEMENT AND PERFORMANCE**

- Enhance support for East Hampshire. We are working with East Hampshire District Council and other voluntary agencies to extend and enhance the range of services available. This will involve making services more accessible to those in rural areas, through co-location with community groups and use of technology such as Skype.
- Asset based approach. We are very conscious that we need to harness the resources of the community to increase awareness of mental health and help service users into recovery. We are planning to invest resources into developing closer and more formal links with community and faith based groups. We plan a Community Link project to demonstrate the benefits of this approach, building on our work with hairdressers and beauticians.

The trustee / directors would like to acknowledge the hard work of all those involved in the project these include;

- The paid staff and the many volunteers, without whom the Charity could not function, and who support the provision of many of our services as well as the day to day running of the service.
- The social work students who play a major role in service provision.
- The trustees, who have given their time and expertise to provide governance.
- Our colleagues from many other agencies that provide help and co-operation throughout the year.
- In particular the Charity would like to thank service users who have directed its work, informed and challenged the Charity to think wider and broader than before.

The Charity remains committed to work for better mental health within its community and to support those who need its help.

**HAVANT AND EAST HANTS MIND**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2016**

**FINANCIAL REVIEW**

**Financial performance**

Wellbeing and Advocacy services have continued to provide strong income streams during 2015/16. Income from Paid Representative work from out of county local authorities has again been significant. The Business Development activity has attracted substantial income from grants, thus diversifying our income sources. A rigorous control of resources and expenses without impacting the quality of services has ensured a successful year.

**Reserves policy**

Like other charities, Havant & East Hants Mind is aware of the need to secure its viability beyond the immediate future. For the long term, it must be able to absorb setbacks and to take advantage of change and opportunity. Because some believe that holding significant amounts of reserves is tantamount to hoarding it is necessary to justify and explain its reserves position. Donors are entitled to be reassured that a charity with reserves has good reasons for keeping funds in reserve and to know what those reasons are.

The Charity Commission defines reserves as income which becomes available to the charity and is to be expended at the trustee's discretion in furtherance of any of the charity's objects but which is not yet spent, committed or designated. Its definition therefore excludes:

Permanent endowment:	A capital fund where there is no power to convert the capital into income.
Expendable endowment:	A capital fund where the trustees have the power to convert it into income and apply it as such.
Restricted funds:	Funds subject to specific trusts.
Designated funds:	Designation is an administrative act by which trustees may earmark unrestricted funds for a particular use without restricting or committing the funds legally.
Income funds:	Can be realised only by disposing of fixed assets held for charity use.

Havant and East Hants Mind maintains a financial reserve for the following reasons:

1. Havant and East Hants Mind gratefully accepts donations and applies for grants . The Charity also takes advantage of investment income.
2. In line with the Charity Commission's recommendation the trustee consider that, in the event of Havant and East Hants Mind having to be wound up, provision for the continuation of operations for six months must be kept in reserve in order to allow for a proper running down.
3. The trustees consider that provision for redundancy must be kept in reserve.
4. Havant and East Hants Mind rents office space that has poor facilities. The trustees wish to improve the situation and are searching for appropriate accommodation.
5. Provision for the employees of Havant and East Hants Mind is through The Pensions Trust. Pensions liability is now included in the accounts as required by FRS 102. The provision included in the accounts for 2016/17 is £9,264.
6. Work continues to increase diversification of income streams and reduce our dependency on local authority funding. The contract for Wellbeing centres will be re-tendered in 2017, as the current contract expires in September of that year. While the trustees are confident that the contract will be retained, it is prudent to plan to mitigate the risk of failure. Consequently, research and development in the strategic areas outlined above will require further investment, particularly in the area of new technology.

**HAVANT AND EAST HANTS MIND**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2016**

**FINANCIAL REVIEW**

Reserves can only be generated and maintained by strict financial controls. An overview of the financial situation is reviewed at all Committee meetings and the trustee directors review the reserves policy as and when considered necessary and always annually.

<b>Reserves</b>	<b>30/09/2015</b>	<b>2015/16</b>	<b>30/09/2016</b>
<b>Non Restricted</b>	432,043	65,097	497,140
<b>Restricted</b>			
Men's Sheds	11,950	(11,950)	-
Blue lamp Trust	1,450	(1,450)	-
Minor Aid	1,500	(1,500)	-
Mind	-	2,731	2,731
Sub Total	14,900	(12,169)	2,731
Total	446,943	52,928	499,871

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation was an unincorporated association registered as a charity on 24th September 1992 under a charitable constitution. A new Charitable Company limited by guarantee was incorporated on the 26th June 2006 and registered as a charity on 7th October 2006. The company was established under a Memorandum and Articles of Association with the same area of benefit as the unincorporated association.

The charitable company started to operate on the 1st October 2006 at which point all assets were transferred from the unincorporated association to the charitable company and the charitable association has been dissolved. In the event of the company being wound up members are required to contribute an amount not exceeding £1 per member. The guidance of the Charity Commission was followed throughout this process.

The Trustee Directors of Havant and East Hants Mind are legally responsible for the overall management, control and strategic direction of Havant and East Hants Mind. They meet monthly and there are several sub groups that meet, in addition to this, to work on identified areas such as fundraising and personnel.

The chief executive is employed to carry out operational activities and organisational management and is in attendance at each committee meeting to report back all activities.

Havant and East Hants Mind is a local charity and is affiliated to the national charity Mind (National Association for Mental Health). It consistently works in a way that promotes and upholds the values of Mind (National Association for Mental Health) whilst maintaining its own autonomy, allowing it to respond to local needs. Havant and East Hants Mind has strong links with Mind (National Association for Mental Health) attends regular meetings and undertakes training and supporting campaigns at both local and national levels.

**Recruitment and appointment of new trustees**

The directors of the company are also charity trustees for the purpose of Charity Law.

Under the provision of the Memorandum and Articles of Association trustee directors are elected to serve for a period of three years, after which they may stand for re-election at the next Annual General Meeting.

Prospective trustees are encouraged to attend board meetings as observers prior to standing for election.

Havant and East Hants Mind is committed to ensuring a diversity of trustee directors and include those with personal experience of mental distress either directly or indirectly.

Trustees are encouraged to become familiar with the practical work of the organisation in order to gain insight and be better placed to serve as trustee directors.



**HAVANT AND EAST HANTS MIND**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2016**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk management**

The executive committee is responsible for the management of risks faced by Havant and East Hants Mind.

A Risk Register is maintained and regularly reviewed by the Board. Risks are identified and assessed and controls established to mitigate them appropriately.

Service contracts which the charity has with Hampshire County Council specify standards in all areas of work and the standards are met across all the work of the agency. They are designed to minimise risks and provide a safe and professional service to clients and a safe working environment for staff and volunteers.

Mind has its own quality standards (Quality Management in Mind) in which Local Mind Associations (LMAs) can assess the quality of the services they provide and the work that they do. It describes the best practice for LMAs. It is also a tool to facilitate learning and development within the LMAs.

Havant and East Hants Mind is committed to quality and fully supports and participates in Quality Management in Mind. It also holds the Community Legal Service Quality Mark.

External risks to funding continue to be monitored by the executive committee and by management. Its strategic plan aims to broaden its funding base, explore social enterprise and prepare for personalisation. It will continue to seek out opportunities to work in partnership with other Local Mind Associations.

Key controls used are:

- Formal agendas for all committee activities
- Detailed and regular budget monitoring reports
- Comprehensive strategic planning, budgeting and management accounting
- Established organisational structure and lines of reporting
- Maintain reserves in line with policies and requirement
- Maintain compliance with Mind's quality standards
- Formal written policies reviewed a minimum of every three years
- Safeguarding procedures as required by the law for the protection of the vulnerable
- Comprehensive management information systems and key performance indicators

**Remuneration**

Salary policy, bonuses and annual increments are approved by the remuneration sub-committee of the main trustee board. Staff salaries are set in line with NJC (National Joint Council for social work and charities) pay scales.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

05861345 (England and Wales)

**Registered Charity number**

1116301

**Registered office**

Leigh Park Community Centre  
Dunsbury Way  
Havant  
Hampshire  
PO9 5BG

**HAVANT AND EAST HANTS MIND**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2016**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Trustees**

D Childs Hopkins  
J Storry - resigned 25/10/16  
J Owens  
C Britt - resigned 16/09/16  
G Travers  
S Southwell  
S Charnock - resigned 12/01/16  
B Ayres - resigned 17/03/16  
R Broadhurst  
A Bell

**Chief Executive**

J Parker

**Company Secretary**

J Parker

**Independent examiner**

P Underwood, FCCA  
ICAEW  
Morris Crocker  
Chartered Accountants  
Station House  
North Street  
Havant  
Hampshire  
PO9 1QU

**Bankers**

Natwest Bank  
23 West Street  
Havant  
Hampshire  
PO9 1EU

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
D Childs Hopkins - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
HAVANT AND EAST HANTS MIND**

I report on the accounts for the year ended 30 September 2016 set out on pages eleven to twenty four.

**Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

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

**Independent examiner's statement**

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
  - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)

have not been met; or

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

P Underwood, FCCA  
ICAEW  
Morris Crocker  
Chartered Accountants  
Station House  
North Street  
Havant  
Hampshire  
PO9 1QU

Date: .....

HAVANT AND EAST HANTS MIND

STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 30 SEPTEMBER 2016

	Not es	Unrestricted funds £	Restricted funds £	Total 2016 funds £	Total 2015 funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	6,006	-	6,006	33,002
<b>Charitable activities</b>					
Advocacy	5	236,689	-	236,689	184,710
Wellbeing		225,604	13,483	239,087	225,005
Business Development		13,584	-	13,584	3,700
Other trading activities	3	9,860	-	9,860	9,160
Investment income	4	<u>692</u>	<u>-</u>	<u>692</u>	<u>578</u>
<b>Total</b>		492,435	13,483	505,918	456,155
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Advocacy	6	154,242	-	154,242	126,751
Wellbeing		233,161	25,652	258,813	201,346
Business Development		<u>38,437</u>	<u>-</u>	<u>38,437</u>	<u>18,065</u>
<b>Total</b>		425,840	25,652	451,492	346,162
<b>NET INCOME/(EXPENDITURE)</b>					
		66,595	(12,169)	54,426	109,993
<b>Other recognised gains/(losses)</b>					
Actuarial gains/losses on defined benefit schemes		<u>(3,872)</u>	<u>-</u>	<u>(3,872)</u>	<u>(78)</u>
<b>Net movement in funds</b>		62,723	(12,169)	50,554	109,915
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		432,043	14,900	446,943	337,028
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>494,766</u>	<u>2,731</u>	<u>497,497</u>	<u>446,943</u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

HAVANT AND EAST HANTS MIND

**BALANCE SHEET  
AT 30 SEPTEMBER 2016**

	Notes	2016 £	2015 £
<b>FIXED ASSETS</b>			
Tangible assets	13	7,787	4,554
<b>CURRENT ASSETS</b>			
Debtors	14	77,433	96,646
Cash at bank and in hand		<u>467,480</u>	<u>421,457</u>
		544,913	518,103
<b>CREDITORS</b>			
Amounts falling due within one year	15	(45,939)	(69,575)
		<u>498,974</u>	<u>448,528</u>
<b>NET CURRENT ASSETS</b>			
		506,761	453,082
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
PROVISIONS FOR LIABILITIES	16	(9,264)	(6,139)
		<u>497,497</u>	<u>446,943</u>
<b>NET ASSETS</b>			
<b>FUNDS</b>	18		
Unrestricted funds		494,766	432,043
Restricted funds		<u>2,731</u>	<u>14,900</u>
<b>TOTAL FUNDS</b>		<u>497,497</u>	<u>446,943</u>

The notes form part of these financial statements

**HAVANT AND EAST HANTS MIND**

**BALANCE SHEET - CONTINUED  
AT 30 SEPTEMBER 2016**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2016.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30 September 2016 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees on ..... and were signed on its behalf by:

.....  
D Childs Hopkins -Trustee

**HAVANT AND EAST HANTS MIND**  
**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2016**

	Notes	2016 £	2015 £
<b>Cash flows from operating activities:</b>			
Cash generated from operations	1	<u>51,000</u>	<u>102,301</u>
<b>Net cash provided by (used in) operating activities</b>		<u>51,000</u>	<u>102,301</u>
<b>Cash flows from investing activities:</b>			
Purchase of tangible fixed assets		(5,669)	(2,263)
Interest received		<u>692</u>	<u>578</u>
<b>Net cash provided by (used in) investing activities</b>		<u>(4,977)</u>	<u>(1,685)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		46,023	100,616
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>421,457</u>	<u>320,841</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>467,480</u></u>	<u><u>421,457</u></u>

The notes form part of these financial statements

HAVANT AND EAST HANTS MIND

NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 30 SEPTEMBER 2016

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2016	2015
	£	£
<b>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</b>	54,426	109,993
<b>Adjustments for:</b>		
Depreciation charges	2,348	1,342
Loss on disposal of fixed assets	86	-
Interest received	(692)	(578)
Decrease/(increase) in debtors	19,213	(38,026)
(Decrease)/increase in creditors	(23,636)	30,195
Difference between pension charge and cash contributions	<u>(745)</u>	<u>(625)</u>
<b>Net cash provided by (used in) operating activities</b>	<u>51,000</u>	<u>102,301</u>



**HAVANT AND EAST HANTS MIND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2016**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Allocation and apportionment of costs**

All costs are allocated between the expenditure categories of the statement of financial activity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - at varying rates on cost

Individual fixed assets costing £100 or more are capitalised at cost.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**Pension costs and other post-retirement benefits**

Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

HAVANT AND EAST HANTS MIND

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 30 SEPTEMBER 2016

2. DONATIONS AND LEGACIES

	2016 £	2015 £
Donations	6,006	2,379
Legacies	<u>-</u>	<u>30,623</u>
	<u>6,006</u>	<u>33,002</u>

3. OTHER TRADING ACTIVITIES

	2016 £	2015 £
Student placements	<u>9,860</u>	<u>9,160</u>

4. INVESTMENT INCOME

	2016 £	2015 £
Deposit account interest	<u>692</u>	<u>578</u>

All investment income is derived from assets held in the United Kingdom.

5. INCOME FROM CHARITABLE ACTIVITIES

	2016 £	2015 £
HARG	236,689	184,710
Solent Mind	225,604	215,505
Grants	13,483	9,500
Grants	-	3,700
National Mind	<u>13,584</u>	<u>-</u>
	<u>489,360</u>	<u>413,415</u>

Grants received, included in the above, are as follows:

	2016 £	2015 £
Mind	13,483	750
Havant Borough Council - Men's Sheds	-	9,500
Blue Lamp Trust	-	1,450
Minor Aid	<u>-</u>	<u>1,500</u>
	<u>13,483</u>	<u>13,200</u>

HAVANT AND EAST HANTS MIND

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 30 SEPTEMBER 2016

6. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 7) £	Support costs (See note 8) £	Totals £
Advocacy	147,980	6,262	154,242
Wellbeing	249,578	9,235	258,813
Business Development	<u>38,281</u>	<u>156</u>	<u>38,437</u>
	<u>435,839</u>	<u>15,653</u>	<u>451,492</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2016 £	2015 £
Staff costs	353,369	270,681
Insurance	470	963
Telephone	8,546	6,535
Postage and stationery	12,834	9,945
Club activities and sundry expenses	7,162	4,551
Rent	19,098	10,298
Travel and subsistence	19,805	16,468
Refreshments	2,905	2,159
Training	6,989	3,174
Wellbeing and art fees	-	2,746
Electricity	1,229	61
Repairs	874	919
Depreciation	2,348	1,342
Loss on sale of assets	86	-
Interest payable and similar charges	<u>124</u>	<u>158</u>
	<u>435,839</u>	<u>330,000</u>

8. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Advocacy	5,271	38	953	6,262
Wellbeing	7,772	56	1,407	9,235
Business Development	<u>131</u>	<u>1</u>	<u>24</u>	<u>156</u>
	<u>13,174</u>	<u>95</u>	<u>2,384</u>	<u>15,653</u>

Activity	Basis of allocation
Management	Time apportioned
Finance	Time apportioned
Governance costs	Time apportioned

Support costs, included in the above, are as follows:

HAVANT AND EAST HANTS MIND

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 30 SEPTEMBER 2016

8. SUPPORT COSTS - continued

**Management**

	Advocacy £	Wellbeing £	Business Development £	2016 Total activities £	2015 Total activities £
Insurance	1,297	1,912	32	3,241	2,225
Sundries	279	412	7	698	275
Rent	2,403	3,543	60	6,006	9,994
Subscriptions	647	953	16	1,616	679
IT expenses	<u>645</u>	<u>952</u>	<u>16</u>	<u>1,613</u>	<u>761</u>
	<u>5,271</u>	<u>7,772</u>	<u>131</u>	<u>13,174</u>	<u>13,934</u>

**Finance**

	Advocacy £	Wellbeing £	Business Development £	2016 Total activities £	2015 Total activities £
Bank charges	<u>38</u>	<u>56</u>	<u>1</u>	<u>95</u>	<u>118</u>

**Governance costs**

	Advocacy £	Wellbeing £	Business Development £	2016 Total activities £	2015 Total activities £
Independent examiner's fee	<u>953</u>	<u>1,407</u>	<u>24</u>	<u>2,384</u>	<u>2,110</u>

9. NET INCOME/(EXPENDITURE)

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

	2016 £	2015 £
Depreciation - owned assets	2,350	1,341
Deficit on disposal of fixed asset	86	-
Independent examiner's fee	<u>2,384</u>	<u>2,110</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

During the year no trustee director (2015: None) received remuneration (2015: £nil) for counselling services. No other benefits were received in either year.

**Trustees' expenses**

Two trustee directors (2015: Three) received reimbursement of expenses for subscriptions, travelling and office costs totalling £1,281 (2015: £719).

HAVANT AND EAST HANTS MIND

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 30 SEPTEMBER 2016

11. STAFF COSTS

	2016 £	2015 £
Wages and salaries	324,799	254,420
Social security costs	22,981	13,126
Other pension costs	<u>5,589</u>	<u>3,135</u>
	<u><u>353,369</u></u>	<u><u>270,681</u></u>

The average monthly number of employees during the year was as follows:

	2016	2015
Charitable activities	20	12
Support costs	<u>1</u>	<u>1</u>
	<u><u>21</u></u>	<u><u>13</u></u>

No employee received emoluments in excess of £60,000 (2015: none).

The key management personnel of the Charity comprises of the Chief Executive Officer, Advocacy Manager, Business Development Manager and Services Manager. The total employee remuneration and benefits of the key management personnel of the charity was £118,704 (2015: £95,530) .

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	33,002	-	33,002
<b>Charitable activities</b>			
Advocacy	184,710	-	184,710
Wellbeing	215,505	9,500	225,005
Business Development	750	2,950	3,700
Other trading activities	9,160	-	9,160
Investment income	<u>578</u>	<u>-</u>	<u>578</u>
<b>Total</b>	443,705	12,450	456,155
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Advocacy	126,751	-	126,751
Wellbeing	201,346	-	201,346
Business Development	<u>18,065</u>	<u>-</u>	<u>18,065</u>
<b>Total</b>	<u>346,162</u>	<u>-</u>	<u>346,162</u>
<b>NET INCOME/(EXPENDITURE)</b>	97,543	12,450	109,993
<b>Other recognised gains/(losses)</b>			
Actuarial gains/losses on defined benefit schemes	<u>(78)</u>	<u>-</u>	<u>(78)</u>
<b>Net movement in funds</b>	97,465	12,450	109,915

HAVANT AND EAST HANTS MIND

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 30 SEPTEMBER 2016

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	334,578	2,450	337,028
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>432,043</u>	<u>14,900</u>	<u>446,943</u>

13. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 October 2015	10,757	2,171	12,928
Additions	5,207	462	5,669
Disposals	<u>(1,534)</u>	<u>(290)</u>	<u>(1,824)</u>
At 30 September 2016	<u>14,430</u>	<u>2,343</u>	<u>16,773</u>
<b>DEPRECIATION</b>			
At 1 October 2015	6,910	1,464	8,374
Charge for year	2,223	127	2,350
Eliminated on disposal	<u>(1,534)</u>	<u>(204)</u>	<u>(1,738)</u>
At 30 September 2016	<u>7,599</u>	<u>1,387</u>	<u>8,986</u>
<b>NET BOOK VALUE</b>			
At 30 September 2016	<u>6,831</u>	<u>956</u>	<u>7,787</u>
At 30 September 2015	<u>3,847</u>	<u>707</u>	<u>4,554</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016 £	2015 £
Trade debtors	49,279	86,657
Other debtors	<u>28,154</u>	<u>9,989</u>
	<u>77,433</u>	<u>96,646</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016 £	2015 £
Trade creditors	41,213	60,664
Accrued expenses	<u>4,726</u>	<u>8,911</u>
	<u>45,939</u>	<u>69,575</u>

HAVANT AND EAST HANTS MIND

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 30 SEPTEMBER 2016

16. PROVISIONS FOR LIABILITIES

	2016	2015
	£	£
Provisions	<u>9,264</u>	<u>6,139</u>

A full actuarial valuation for the scheme was carried out at 30 September 2014. This valuation showed assets of £793m, liabilities of £970m and a deficit of £177m. To eliminate this funding shortfall, the Trustees and the participating employers have agreed that additional contributions will be paid.

Where the scheme is in deficit and where the charity has agreed to a deficit funding arrangement, the charity has recognised a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

**Reconciliation of opening and closing provisions**

	<b>Period Ending</b> 30 September 2016	<b>Period Ending</b> 30 September 2015
	£	£
Provision at start of period	6,139	6,685
Unwinding of the discount factor (interest expense)	124	158
Deficit contribution paid	(871)	(782)
Remeasurements - impact of any change in assumptions	417	78
Remeasurements - amendments to the contribution schedule	3,455	-
Provision at the end of period	9,264	6,139

**Income and expenditure impact**

	<b>Period Ending</b> 30 September 2016	<b>Period Ending</b> 30 September 2015
	£	£
Interest expense	124	158
Remeasurements - impact of any change in assumptions	417	78
Remeasurements - amendments to the contribution schedule	3,455	-

**Assumptions**

	30 September 2016% per annum	30 September 2015% per annum	30 September 2014% per annum
Rate of discount	1.15	2.18	2.53

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

HAVANT AND EAST HANTS MIND

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 30 SEPTEMBER 2016

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	Total	2016 funds	Total	2015 funds
	£	£		£		£
Fixed assets	7,787	-		7,787		4,554
Current assets	542,182	2,731		544,913		518,103
Current liabilities	(45,939)	-		(45,939)		(69,575)
Provision for liabilities	(9,264)	-		(9,264)		(6,139)
	<u>494,766</u>	<u>2,731</u>		<u>497,497</u>		<u>446,943</u>

18. MOVEMENT IN FUNDS

	At 1.10.15	Net movement in funds	At 30.9.16
	£	£	£
<b>Unrestricted funds</b>			
General fund	432,043	62,723	494,766
<b>Restricted funds</b>			
Men's Sheds	11,950	(11,950)	-
Blue Lamp Trust	1,450	(1,450)	-
Minor Aid	1,500	(1,500)	-
In Sync Project	-	2,731	2,731
	14,900	(12,169)	2,731
<b>TOTAL FUNDS</b>	<u>446,943</u>	<u>50,554</u>	<u>497,497</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	492,435	(425,840)	(3,872)	62,723
<b>Restricted funds</b>				
Men's Sheds	-	(11,950)	-	(11,950)
Blue Lamp Trust	-	(1,450)	-	(1,450)
Minor Aid	-	(1,500)	-	(1,500)
In Sync Project	13,483	(10,752)	-	2,731
	13,483	(25,652)	-	(12,169)
<b>TOTAL FUNDS</b>	<u>505,918</u>	<u>(451,492)</u>	<u>(3,872)</u>	<u>50,554</u>



## HAVANT AND EAST HANTS MIND

### NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 30 SEPTEMBER 2016

#### 18. MOVEMENT IN FUNDS - continued

**Men's Sheds** represents monies received with regards to the Men's Shed organisation.

**Blue Lamp Trust** is to be used for anger management courses.

**Minor Aid** is to be used for work within schools in East Hampshire.

**In Sync Project** is to develop a whole school approach to mental health in one primary and one secondary school in the Leigh Park area.

#### 19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2016.

#### 20. ULTIMATE CONTROLLING PARTY

During the year the charitable company was under the control of its members, no one member has overall control.

#### 21. TRANSITION TO FRS 102

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed.

In accordance with the requirements of FRS 102 a reconciliation of opening balances and net income for the year is provided with the net income under previous GAAP adjusted for the recognition of the costs and losses associated with the pension provision.

At the date of transition, in applying the requirement to recognise any liability in respect of a multi-employer defined benefit plan, which has been treated as a defined contribution plan, where payments to fund any deficit relating to past service and where the charity has entered into an agreement to make those payments, has resulted in a liability being recognised for the present value of contributions payable that result from the terms of the agreement with the multi-employer plan.

No other restatements were required. In accordance with the requirements of FRS 102 a reconciliation of opening balances is provided.

#### Reconciliation of reported net income

	£
Net income as previously stated	109,369
Reduction in pension costs due to deficit contribution	782
Unwinding of the discount factor on pension provision	<u>(158)</u>
2015 net income as restated	<u>109,993</u>

#### Reconciliation of funds and balances

	<b>30 September 2015</b>
	£
Fund balances as previously stated	453,082
Recognition of pension liability	<u>(6,139)</u>
Fund balances as restated	<u>446,943</u>