

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

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021  
FOR  
HAVANT AND EAST HANTS MIND**

**HAVANT AND EAST HANTS MIND**

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FOR THE YEAR ENDED 31 MARCH 2021**

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**HAVANT AND EAST HANTS MIND**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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 31 March 2021. 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 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Havant and East Hants Mind works to create a better life for everyone with experience of mental illness by:

- Advancing the views, needs and ambitions of people with mental illness
  - 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:

- Promotes mental Wellbeing within the community
- Works in partnership with other organisations in both the statutory and voluntary sectors
- 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 its work.
- Focuses on quality in service provision.

Everything we do is informed and influenced by the people who use our services.

**Public benefit**

**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).

**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.

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**ACHIEVEMENT AND PERFORMANCE**

**Chair of Trustees Introduction**

Like most organisations this has been a challenging year for the charity as we grappled with the effects of the pandemic. Overall, we are proud of the way our staff adapted to the very different operational model that we were forced to adopt, with most services operating remotely. Rapid deployment of the now familiar IT tools such as Microsoft Teams and Zoom has allowed us to deliver a service to our clients in a different way, but one which they rapidly adapted to.

How did we do?

**Adult Wellbeing**

As March 2020 saw the beginning of the Covid-19 pandemic, the adult wellbeing service was challenged to adapt its approach and move to a virtual offering. The service quickly developed 7 virtual peer support groups running every day, including: mindfulness, coffee and a chat, and arts and crafts.

The service also moved to a virtual delivery of our workshops and courses. Staff took the time to adapt all of our resources and material to suit a Zoom audience, and in the process developed two new workshops, 'Long Covid' and 'Coping in the pandemic' which reflected the needs of our service users at the time.

We also made reducing digital exclusion a priority and contacted every one of our service users to check in about their accessibility to technology. Those who were unable to attend our Zoom peer support groups were offered 2-3 weekly check in calls from their wellbeing practitioner to touch base and identify any additional support needs. This additional offering was well received by our service users, and we regularly received feedback stating that this was a 'lifeline' at a time of loneliness and isolation.

**Adult Safe Haven**

Our adult Safe Haven provision continues to have more contacts each month and especially showed an increase in use and face to face contacts from December to March. One of the strengths of this service is the diversity of those feeling able to access. There are several clients who have accessed having recently turned 18 right up into clients who are in their late 70s. Many people who have accessed the service have learning disabilities or Autistic Spectrum Disorder and we feel glad that this is somewhere they can receive emotional support and feel heard. The feedback from clients about the service is very positive, especially about the fact there is no waiting list or barriers to accessing emotional support. We have seen a marked increase in GP referrals and are starting to hear from clients who have been recommended the service by family/friends which is encouraging. We have seen more clients with dual diagnosis present in the early part of this year and are really feeling the value of our inter-agency partnership with Inclusion. This enables us to provide some risk reduction for clients who are using alcohol or substances and longer-term referrals for ongoing support. Our contract has been extended to April 2022 and we look forwards to the coming year introducing peer volunteers into Safe Haven and completing a more in-depth service user consultation project in the summer.

**Children and Young Peoples Service**

**Children and Young People's Crisis Line**

In May 2020 we started the CYP Crisis Line service to provide an out of hours free crisis mental health telephone support to 11- to 17-year-olds in Hampshire and Isle of White.

CYP Crisis Line focused on providing Immediate access to safe & confidential one to one emotional support via freephone, crisis de-escalation, self-harm/suicide safety planning, advice for healthy coping skills & resources, mindfulness, relaxation, self-care, positive mental health and signposting for both young people & parents.

CYP Crisis Line was able to deliver 79 telephone support sessions with a large amount of young people feeding back they had no other service they felt could have gone to for support. The young people said they liked CYP Crisis Line because "You are so understanding with my mental health" and "Good to talk to someone with no judgement", and "Didn't know who else to speak to mum doesn't understand". CYP Crisis Line service ended in May 2021.

**Children and Young People's Safe Haven**

In April 2019 we started the CYP Safe Haven, the first one within the Mind network. This has been a tremendous success and the funding for this has now been extended for another year.

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The CYP Safe Haven provides an out of hours crisis service for young people who live within Havant borough, enabling them to receive immediate support for their mental health in a relaxed, non-clinical atmosphere.

During the Covid-19 Pandemic CYP Safe Haven was able to continue to provide mental health and wellbeing support throughout all three national lockdowns. CYP Safe Haven started telephone support in March within one day of the first national lockdown. During this time staff worked from home and created a wide variety of resources to support young people including Covid-19 specific wellbeing resources.

In October 2020 CYP Safe Haven reopened to an appointment only service with Covid-19 measures. This includes keeping our freephone support line available as part of our service, young people have said; "Being able to do it over the phone instead of having to come in is really good and helps me".

CYP Safe Haven has continuously provided young people the skills to de-escalate emotional crisis, build resilience, safety plan to reduce risk of self-harm/suicide and learn healthy coping skills throughout the whole of the pandemic.

We understand the importance of signposting and have successfully created documents of signposting for children and young people with focus on specific areas such as LGBTQ+, wellbeing apps and grief.

Within the last year May 2020 to May 2021 the CYP Safe Haven service has been able to facilitate 220 support sessions. When young people were asked if they felt their mental health had improved, they said "showing me different ways out of a bad situation" and "finally talking to someone and being listened to".

**Family Wellbeing Team**

Our family team now provides a service for the whole of Hampshire.

Our Family Team have continued to cover all districts in Hampshire. We are now the only provider within the Supporting Families Programme who work Hampshire wide. We have been awarded 107 places/families for 2021-22. An additional 23 places are to be added to this; funded by VRU and through spot purchases in Basingstoke and Test Valley.

The Family Support Workers continue to offer 6-9 months intensive support to those who have been identified through the Children's Services Early Help Hub. Despite the restrictions Covid19 has brought, we are now able to provide a gradual return to face-to-face meetings/visits in Schools, gardens and in the local community. The majority of Team around the Family meetings are held virtually. This is likely to continue in the future.

Progress and outcomes are measured quarterly, Payment by results continue to be awarded once it has been identified that families have made significant and sustained progress following our intervention.

Additional funding awarded by Pears Foundation to deliver our 4Change 1-2-1 mental health support sessions. this was completed in March 21. The delivery is a child centred approach based on their priority of need, following successful outcomes; we have requested more funding from Hampshire to continue to deliver the sessions with children/young people this year. We have also been awarded funding from Connect 4 Communities, allowing us the opportunity to offer vouchers to the most vulnerable of our families. Again, very successful outcomes and feedback were received, which has very recently enabled us to receive funding for further vouchers.

Our family team has also benefitted from funding from Sport England, this funds our Active Families project:

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**Active Families**

Active Families Programme is now in third year of four years funding from Sport England, this project works in partnership with Oarsome Chance and also Activ8Minds. 18 families joined Cohort 5, this being the largest intake so far. It supports families with mental health needs who want to become more active to improve their mental health and overall wellbeing. Referrals for this service come from schools for families who live in PO9 postcode district. Referrals are taken at two points in the year, May and November. This allows us to design a programme that meets the needs of the families that are referred to meet their aims. Each group of families is worked with for 6 months, taking part in 1:1 sessions and group sessions. Group sessions have enabled families to share their difficulties and become supportive to each other long term, building resilience within the families.

**Advocacy**

Despite losing the main contract from Hampshire County Council, we continue to provide services to other local authorities who have clients resident in Hampshire care homes. We are actively pursuing funding for an opportunity to provide Community Rights Advocacy in the county.

**Workplace Wellbeing**

We have continued to provide the service at Havant and Southdowns college and now also cover Havant and Alton colleges. We have helped them to develop their mental health policies and have provided one to one support to staff. We have also provided stands and information at various days working with the colleges to promote positive mental health.

We have also worked with several other employers, providing advice, support and training, challenging perceptions of mental health and helping to build healthy, supportive work environments

**Training**

We now have a dedicated training manager which has allowed us to develop our training service. We have grown this service, providing a range of training for individuals and organisations. This has been a mix of our standard training programs and bespoke courses. We also deliver the Connect 5 course for individual and nonprofit organisations on behalf of Public Health. This is a free course that helps people feel more confident to talk about mental health and to offer supportive conversations.

**Communications and Community Engagement**

During this period, much of which has been spent in lockdowns or with heavy social restrictions, almost all of our interactions with local communities has been online. In the previous report (March 2019 to March 2020) we identified the growth in community activities, reputation, reach and interest in opportunities such as fundraising that was building. That financial year finished with the introduction of the first national lockdown which was hugely significant and damaging to our community and particularly fundraising activities.

Since then, we have developed our online resources, such as PDF booklets, discussion and information videos, engaged in online partnership activities and continued to support and participate in Mind Network groups, development and campaigns.

There have been some highlights including:

- Being recruited to the Mind Network Engagement Group.
- Participating in the 2020 Portsmouth Pride Parade (online) and the national Mind Parade video.
- Creating the Mindful walking activity trail with Staunton Country Park and Niki from our wellbeing team
- Supporting national Mind's plans and preparations for Network Leaders Conference in November 2020 and co-hosting a discussion room at the event.
- Hosting our online Supporters Conference at Kenwood - discussing and celebrating our Mental Health First Aiders, Sports Ambassadors, Workplace Champions and Connect 5'ers. Collaborating with Hampshire FA for twitter discussions during Winter 20/21.
- Two successful small grants from Asda Waterlooville (£300 in December'20 and £400 of stock in March'21)
- Mental Health in Sport discussion with Solent University students and with Hampshire FA - <https://youtu.be/qy-YjxkLPGo>

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We are now planning for a return to some (limited at first) face-to-face/ in person activities from July 2021, which will gradually build through Autumn 2021 to Spring 2022. Interest in our Ambassadors project and fundraising are notably increasing.

**Ambassadors**

- 26 Ambassadors (from 3 Cricket Clubs, 3 Rugby Clubs, 3 Independent Sports Persons, 1 Football Club, 1 Gymnastics School/ Club, 1 Hockey Club, 1 Walking Football Team).
- Current club locations include: Havant, New Milton, Petersfield, Portsmouth, Ropley.
- We work in partnership with East Hants District Council and Hampshire FA.
- 3 monthly (4 times pa) club visits moved to monthly online check-ins, providing support and an opportunity to discuss wellbeing.

**eNewsletter**

Our Supporters eNewsletter is a great way to keep supporters informed on the work we do and prompt them to get involved in a campaign, fundraising or to share our information. We currently have 110 eNewsletter subscribers, up from around 50 last March.

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**FINANCIAL REVIEW**

**Financial performance**

Despite the loss of the main Advocacy service in this financial year, strong growth in our other operational areas, particularly Families' support and Children's services means that our revenue has continued to grow on an annualised basis. Workplace Wellbeing and Training continued to be a focus and is showing strong results. Our community outreach work and fundraising were understandably affected by the pandemic, in common with many other charities, and likewise donations were down on previous years. This is, however, not a major impact currently, though an area which we will continue to develop.

**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 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 FRS102. The provision included in the accounts for 2020/21 is £5,062.

Efforts to diversify our funding streams continues to be a challenge, but NHS funding has now become a major source of income reducing our reliance on the local authority. Promised increases in government funding for mental health plus NHS resource constraints have prompted a review of service provision. This presents the voluntary sector with both opportunities and challenges which we are keen to address. More work needs to be done but the trustees are confident that the charity's future is on a more secure footing.

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.



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**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 strategy. The chief executive is employed to carry out operational activities and organisational management and attends each committee meeting to report on 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 whilst maintaining its own autonomy, allowing it to respond to local needs. Havant and East Hants Mind has strong links with Mind, attends regular meetings, undertakes training, and supports campaigns at both local and national levels. The charity has been involved with National Mind's network future's group and has supported research into suicide prevention and children and young people's services. We continue to be an active participant in the national charity's engagement and research forums.

**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 to gain insight and be better placed to serve as trustee directors.

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**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 (Mind Quality Mark (MQM)) in which Local Mind Associations (LMAs) are assessed on 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 MQM. It also holds the Community Legal Service Quality Mark and the Advocacy Quality Performance Mark. As a condition of obtaining the Sport England grant a full review of quality control and governance arrangements was undertaken and we were able to fully satisfy Sport England's stringent requirements. As a condition of working in collaboration with the NHS on the Adults and Children's safe havens we were required to undertake a Data Protection Impact Assessment (DPIA) which was completed successfully.

We are signatories to, the Mindful Employers initiative.

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.

**Fundraising**

The charity actively supports individuals, community groups and employers to raise funds for it. This is done by its own staff members and the charity does not employ professional fundraisers or commercial participators. We are not currently registered with the Fundraising Regulator but are aware of and seek to comply with the Code of Fundraising Practice. There have been no complaints about any of our fundraising activities.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

05861345 (England and Wales)

**Registered Charity number**

1116301

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**Registered office**

Leigh Park Community Centre  
Dunsbury Way  
Havant  
Hampshire  
PO9 5BG

**Trustees**

D Childs Hopkins  
J Owens  
S Southwell  
A Bell                      Resigned 11 February 2021  
R Watts  
K Orr  
J Mclatch                 Resigned 20 July 2021  
Kerry West                Appointed 11 February 2021

**Chief Executive**

J Parker

**Company Secretary**

J Parker

**Auditors**

P Underwood  
FCCA  
Morris Crocker Limited  
Chartered Accountants  
Statutory Auditors  
Station House  
North Street  
Havant  
Hampshire  
PO9 1QU

**Bankers**

Natwest Bank  
23 West Street  
Havant  
Hampshire  
PO9 1EU

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Havant and East Hants Mind for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

The auditors, Morris Crocker Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

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

.....  
D Childs Hopkins - Trustee

## **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF HAVANT AND EAST HANTS MIND**

### **Opinion**

We have audited the financial statements of Havant and East Hants Mind (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (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 2021 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; and
- 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 Auditors' 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 charitable company'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.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
HAVANT AND EAST HANTS MIND**

**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 Report of the Trustees.

We have nothing to report in respect of the following matters where 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; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company 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.

## REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF HAVANT AND EAST HANTS MIND

### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors 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:

From discussion with management and those charged with governance information about the entity is documented to assess the activity within the organisation. We discuss management's assessment of risk in respect of irregularities, fraud and going concern.

Based on these discussions and our own assessments we determined that the key risk areas were income recognition in respect of cut off issues concerning grant, service and donation income and management override concerning the size of the organisation.

We set financial statement materiality level based on the level of income at £29,500. As a not for profit organisation raising income is its primary focus which is why income was used to determine the level of materiality. Our overall assessment of risk was used to determine performance materiality of £26,600.

Substantive audit tests were designed after assessing and testing systems and controls. The systems and controls which have been designed to act as a preventative measure against fraud and error were operating as documented. Substantive testing tested a sample of the population, representative of the population, to identify errors. The testing did not identify any material misstatements in areas tested.

Audit substantive tests concluded no material errors over the key risk areas of income recognition and management override.

The audit considers the organisation is not exposed to material risk of error as a result of assessing laws and regulations that are appropriate to the organisation.

Management assessed there is no going concern risk. The audit undertook a review of budgets, management accounts and the review of board minutes and came to the same conclusion as management.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
HAVANT AND EAST HANTS MIND**

**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 auditors' 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.

P Underwood (Senior Statutory Auditor)  
for and on behalf of Morris Crocker Limited  
Chartered Accountants  
Statutory Auditors  
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 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	Year ended 31.3.21 Total funds £	Period 1.10.18 to 31.3.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	18,618	500	19,118	44,026
<b>Charitable activities</b>					
Advocacy	5	60,699	-	60,699	674,897
Wellbeing		304,024	195,106	499,130	549,823
Community Development		30,458	8,364	38,822	30,300
Families team		-	332,581	332,581	206,542
Children and young people		10,125	168,789	178,914	103,947
Other trading activities	3	12,706	48,240	60,946	38,804
Investment income	4	4,265	-	4,265	6,966
<b>Total</b>		<b>440,895</b>	<b>753,580</b>	<b>1,194,475</b>	<b>1,655,305</b>
<b>EXPENDITURE ON</b>					
Raising funds	6	5,320	-	5,320	5,746
<b>Charitable activities</b>					
Advocacy	7	64,035	214	64,249	460,911
Wellbeing		257,391	177,730	435,121	446,066
Community Development		112,240	20,157	132,397	134,814
Families team		28,905	358,634	387,539	253,080
Children and young people		20,828	114,621	135,449	120,966
<b>Total</b>		<b>488,719</b>	<b>671,356</b>	<b>1,160,075</b>	<b>1,421,583</b>
Net gains/(losses) on investments		35,552	-	35,552	(14,522)
<b>NET INCOME/(EXPENDITURE)</b>		<b>(12,272)</b>	<b>82,224</b>	<b>69,952</b>	<b>219,200</b>
<b>Transfers between funds</b>	20	<b>3,616</b>	<b>(3,616)</b>	<b>-</b>	<b>-</b>
<b>Other recognised gains/(losses)</b>					
Actuarial gains/(losses) on defined benefit schemes		(173)	-	(173)	(324)
<b>Net movement in funds</b>		<b>(8,829)</b>	<b>78,608</b>	<b>69,779</b>	<b>218,876</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>592,130</b>	<b>124,429</b>	<b>716,559</b>	<b>497,683</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>583,301</b>	<b>203,037</b>	<b>786,338</b>	<b>716,559</b>

The notes form part of these financial statements

**HAVANT AND EAST HANTS MIND**

**BALANCE SHEET  
31 MARCH 2021**

	Notes	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible assets	14	7,184	7,116
Investments	15	322,666	288,230
		329,850	295,346
<b>CURRENT ASSETS</b>			
Debtors	16	82,034	254,127
Cash at bank and in hand		970,949	243,006
		1,052,983	497,133
<b>CREDITORS</b>			
Amounts falling due within one year	17	(591,433)	(69,922)
		461,550	427,211
<b>NET CURRENT ASSETS</b>			
		791,400	722,557
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		791,400	722,557
<b>PROVISIONS FOR LIABILITIES</b>			
	18	(5,062)	(5,998)
		786,338	716,559
<b>NET ASSETS</b>			
		786,338	716,559
<b>FUNDS</b>			
	20		
Unrestricted funds		583,306	592,130
Restricted funds		203,032	124,429
		786,338	716,559
<b>TOTAL FUNDS</b>			
		786,338	716,559

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

.....  
D Childs Hopkins - Trustee

**HAVANT AND EAST HANTS MIND**  
**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Year ended 31.3.21 £	Period 1.10.18 to 31.3.20 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	729,393	55,862
		<u>729,393</u>	<u>55,862</u>
Net cash provided by operating activities		<u>729,393</u>	<u>55,862</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(6,831)	(4,029)
Purchase of fixed asset investments		(40,756)	(188,205)
Sale of fixed asset investments		41,872	87,586
Interest received		61	599
Dividends received		4,204	6,367
		<u>(1,450)</u>	<u>(97,682)</u>
Net cash used in investing activities		<u>(1,450)</u>	<u>(97,682)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
		727,943	(41,820)
<b>Cash and cash equivalents at the beginning of the reporting period</b>			
		243,006	284,826
<b>Cash and cash equivalents at the end of the reporting period</b>			
		<u>970,949</u>	<u>243,006</u>

The notes form part of these financial statements

HAVANT AND EAST HANTS MIND

NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2021

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	Year ended 31.3.21 £	Period 1.10.18 to 31.3.20 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	69,952	219,200
<b>Adjustments for:</b>		
Depreciation charges	6,763	9,406
(Gain)/losses on investments	(35,552)	14,522
Loss on disposal of fixed assets	-	120
Interest received	(61)	(599)
Dividends received	(4,204)	(6,367)
Decrease/(increase) in debtors	172,093	(100,812)
Increase/(decrease) in creditors	521,511	(77,933)
Difference between pension charge and cash contributions	(1,109)	(1,675)
<b>Net cash provided by operations</b>	<u>729,393</u>	<u>55,862</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20 £	Cash flow £	At 31.3.21 £
<b>Net cash</b>			
Cash at bank and in hand	243,006	727,943	970,949
	<u>243,006</u>	<u>727,943</u>	<u>970,949</u>
<b>Total</b>	<u>243,006</u>	<u>727,943</u>	<u>970,949</u>

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021

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 2019)', 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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**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**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company'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 31 MARCH 2021

1. ACCOUNTING POLICIES - continued

**Financial instruments**

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable investments in stocks and shares. The measurement basis used for these instruments is detailed below.

**Debtors and cash at bank**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Cash at bank and in hand includes cash held on deposit or in a current account.

**Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. DONATIONS AND LEGACIES

	Year ended 31.3.21 £	Period 1.10.18 to 31.3.20 £
Donations	19,118	44,026
	<u>19,118</u>	<u>44,026</u>

3. OTHER TRADING ACTIVITIES

	Year ended 31.3.21 £	Period 1.10.18 to 31.3.20 £
Student placements	4,200	14,100
Training	56,746	24,704
	<u>60,946</u>	<u>38,804</u>

4. INVESTMENT INCOME

	Year ended 31.3.21 £	Period 1.10.18 to 31.3.20 £
Dividends received	4,204	6,367
Deposit account interest	61	599
	<u>4,265</u>	<u>6,966</u>

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

HAVANT AND EAST HANTS MIND

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

5. INCOME FROM CHARITABLE ACTIVITIES

		Year ended 31.3.21 £	Period 1.10.18 to 31.3.20 £
HARG	Activity		
Service income	Advocacy	60,699	674,897
Hampshire Minds	Wellbeing	14,944	-
Grants	Wellbeing	293,524	422,130
Service income	Wellbeing	190,662	127,693
Grants	Community Development	30,458	21,977
Grants	Community Development	8,364	8,323
Grants	Families team	332,581	206,542
Service income	Children and young people	4,000	5,651
Grants	Children and young people	174,914	98,296
		<u>1,110,146</u>	<u>1,565,509</u>

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

		Year ended 31.3.21 £	Period 1.10.18 to 31.3.20 £
Mind		22,898	303
Havant Borough Council		-	15,501
East Hants District Council		17,028	5,676
Hampshire County Council		239,700	119,461
HIWCF		8,000	-
Sport England		58,291	119,523
Horizon Leisure Centre		-	2,265
North East Hampshire and Farnham CCG		69,000	168,000
Communitas		-	10,125
National Lottery Community Fund		19,317	-
NHS North Hampshire CCG		95,789	-
NHS South East Hampshire CCG		176,498	-
		<u>706,521</u>	<u>440,854</u>

HAVANT AND EAST HANTS MIND

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

6. RAISING FUNDS

Investment management costs

	Year ended 31.3.21 £	Period 1.10.18 to 31.3.20 £
Portfolio management	<u>5,320</u>	<u>5,746</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Advocacy	62,947	1,302	64,249
Wellbeing	424,701	10,420	435,121
Community Development	129,272	3,125	132,397
Families team	379,724	7,815	387,539
Children and young people	132,062	3,387	135,449
	<u>1,128,706</u>	<u>26,049</u>	<u>1,154,755</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Year ended 31.3.21 £	Period 1.10.18 to 31.3.20 £
Staff costs	897,768	1,099,420
Telephone	25,959	26,611
Postage and stationery	7,939	19,895
Club activities and sundry expenses	21,902	18,173
Rent	40,857	66,935
Travel and subsistence	3,948	58,542
Refreshments	11	1,743
Training	10,398	14,961
Subscriptions	428	-
Sub-contractor charges	108,764	52,042
Electricity	2,376	1,711
Repairs	1,458	842
Depreciation	6,763	9,406
Loss on sale of assets	-	120
Interest payable and similar charges	135	140
	<u>1,128,706</u>	<u>1,370,541</u>



HAVANT AND EAST HANTS MIND

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

9. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Advocacy	619	683	1,302
Wellbeing	4,954	5,466	10,420
Community Development	1,486	1,639	3,125
Families team	3,716	4,099	7,815
Children and young people	1,610	1,777	3,387
	<u>12,385</u>	<u>13,664</u>	<u>26,049</u>

Activity	Basis of allocation
Management	Headcount
Finance	Headcount
Governance costs	Headcount

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

**Management**

	Advocacy £	Wellbeing £	Community Development £
Insurance	320	2,563	769
Rent	103	833	250
Subscriptions	145	1,161	348
IT expenses	51	397	119
Donations	-	-	-
	<u>619</u>	<u>4,954</u>	<u>1,486</u>
		Year ended 31.3.21	Period 1.10.18 to 31.3.20
	Families team £	Children and young people £	Total activities £
Insurance	1,922	833	7,996
Rent	625	271	6,234
Subscriptions	871	377	5,742
IT expenses	298	129	1,547
Donations	-	-	36
	<u>3,716</u>	<u>1,610</u>	<u>21,555</u>

HAVANT AND EAST HANTS MIND

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

9. **SUPPORT COSTS - continued**  
**Governance costs**

	Advocacy £	Wellbeing £	Community Development £
Auditors' remuneration	306	2,448	734
Professional and legal fees	377	3,018	905
	<u>683</u>	<u>5,466</u>	<u>1,639</u>
		Year ended 31.3.21	Period 1.10.18 to 31.3.20
	Families team £	Children and young people £	Total activities £
Auditors' remuneration	1,836	796	6,120
Professional and legal fees	2,263	981	7,544
	<u>4,099</u>	<u>1,777</u>	<u>13,664</u>
			<u>23,741</u>

10. **NET INCOME/(EXPENDITURE)**

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

	Year ended 31.3.21 £	Period 1.10.18 to 31.3.20 £
Auditors' remuneration	6,120	6,250
Depreciation - owned assets	6,763	9,405
Deficit on disposal of fixed assets	-	120
	<u>        </u>	<u>        </u>

11. **TRUSTEES' REMUNERATION AND BENEFITS**

During the year no trustee director (2020: None) received remuneration (2020: £nil) for counselling services. No other benefits were received in either year.

**Trustees' expenses**

No trustee directors (2020: Three) received reimbursement of expenses during the year (2020: £1,768).

HAVANT AND EAST HANTS MIND

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

12. STAFF COSTS

	Year ended 31.3.21 £	Period 1.10.18 to 31.3.20 £
Wages and salaries	819,391	1,007,176
Social security costs	60,393	71,349
Other pension costs	17,984	20,895
	<u>897,768</u>	<u>1,099,420</u>

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

	Year ended 31.3.21	Period 1.10.18 to 31.3.20
Charitable activities	41	35
Support costs	2	2
	<u>43</u>	<u>37</u>

No employee received emoluments in excess of £60,000 (2020: none).

The key management personnel of the Charity comprises of the Chief Executive Officer, Director of Advocacy, Business Development Manager and Director of Services. The total employee remuneration and benefits of the key management personnel of the charity was £175,341 (2020: £250,011) this decrease is due to the 12 month period this year compared to 18 months in 2020.

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	44,026	-	44,026
<b>Charitable activities</b>			
Advocacy	674,897	-	674,897
Wellbeing	422,130	127,693	549,823
Community Development	30,058	242	30,300
Families team	-	206,542	206,542
Children and young people	19,947	84,000	103,947
Other trading activities	34,987	3,817	38,804
Investment income	6,966	-	6,966
<b>Total</b>	<u>1,233,011</u>	<u>422,294</u>	<u>1,655,305</u>
<b>EXPENDITURE ON</b>			
Raising funds	5,746	-	5,746
<b>Charitable activities</b>			
Advocacy	460,352	559	460,911
Wellbeing	407,012	39,054	446,066
Community Development	129,217	5,597	134,814
Families team	5,359	247,721	253,080

HAVANT AND EAST HANTS MIND

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted funds £	Restricted funds £	Total funds £
Children and young people	54,878	66,088	120,966
<b>Total</b>	<b>1,062,564</b>	<b>359,019</b>	<b>1,421,583</b>
Net gains/(losses) on investments	(14,522)	-	(14,522)
<b>NET INCOME</b>	<b>155,925</b>	<b>63,275</b>	<b>219,200</b>
<b>Transfers between funds</b>	<b>(8,720)</b>	<b>8,720</b>	<b>-</b>
<b>Other recognised gains/(losses)</b> Actuarial gains/(losses) on defined benefit schemes	<b>(324)</b>	<b>-</b>	<b>(324)</b>
<b>Net movement in funds</b>	<b>146,881</b>	<b>71,995</b>	<b>218,876</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>445,246</b>	<b>52,437</b>	<b>497,683</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>592,127</b>	<b>124,432</b>	<b>716,559</b>
14. TANGIBLE FIXED ASSETS			
	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2020	21,683	3,256	24,939
Additions	6,831	-	6,831
Disposals	(3,676)	-	(3,676)
At 31 March 2021	24,838	3,256	28,094
<b>DEPRECIATION</b>			
At 1 April 2020	16,196	1,627	17,823
Charge for year	6,274	489	6,763
Eliminated on disposal	(3,676)	-	(3,676)
At 31 March 2021	18,794	2,116	20,910
<b>NET BOOK VALUE</b>			
At 31 March 2021	6,044	1,140	7,184
At 31 March 2020	5,487	1,629	7,116

HAVANT AND EAST HANTS MIND

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

15. FIXED ASSET INVESTMENTS

	Listed investments £
<b>MARKET VALUE</b>	
At 1 April 2020	288,230
Additions	40,756
Disposals	(41,872)
Revaluations	35,552
	<hr/>
At 31 March 2021	322,666
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 March 2021	322,666
	<hr/>
At 31 March 2020	288,230
	<hr/>

There were no investment assets outside the UK.

Cost or valuation at 31 March 2021 is represented by:

	Listed investments £
Valuation in 2021	35,552
Cost	287,114
	<hr/>
	322,666
	<hr/>

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	66,107	61,505
Other debtors	15,927	192,622
	<hr/>	<hr/>
	82,034	254,127
	<hr/>	<hr/>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	5,292	40,797
Deferred income	576,523	23,125
Accrued expenses	9,618	6,000
	<hr/>	<hr/>
	591,433	69,922
	<hr/>	<hr/>

	2021 £	2020 £
Brought forward	23,125	73,137
Amount released to incoming resources	(23,125)	(63,012)
Amount deferred in year	576,523	13,000
	<hr/>	<hr/>
Carried forward	576,523	23,125
	<hr/>	<hr/>

**HAVANT AND EAST HANTS MIND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**18. PROVISIONS FOR LIABILITIES**

	2021	2020
	£	£
Provisions	5,062	5,998
	<u>5,062</u>	<u>5,998</u>

A full actuarial valuation for the scheme was carried out at 30 September 2017. This valuation showed assets of £794.9m, liabilities of £926.4m and a deficit of £131.5m. 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 company has agreed to a deficit funding arrangement the company recognises 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**

	Period Ending 31 March 2021	Period Ending 31 March 2020
	£	£
Provision at start of period	5,998	7,276
Unwinding of the discount factor (interest expense)	135	93
Deficit contribution paid	(1,244)	(1,208)
Remeasurements - impact of any change in assumptions	173	(163)
Remeasurements - amendments to the contribution schedule	-	-
Provision at the end of period	5,062	5,998

**Income and expenditure impact**

	Period Ending 31 March 2021	Period Ending 31 March 2020
	£	£
Interest expense	135	93
Remeasurements - impact of any change in assumptions	173	(163)
Remeasurements - amendments to the contribution schedule	-	-

**Assumptions**

	31 March 2021%	31 March 2020%	31 March 2019% per annum
Rate of discount	0.66	2.53	1.39

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 31 MARCH 2021

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Fixed assets	7,184	-	7,184	7,116
Investments	322,666	-	322,666	288,230
Current assets	297,251	755,732	1,052,983	497,133
Current liabilities	(38,733)	(552,700)	(591,433)	(69,922)
Provision for liabilities	(5,062)	-	(5,062)	(5,998)
	<u>583,306</u>	<u>203,032</u>	<u>786,338</u>	<u>716,559</u>

20. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
General fund	592,130	(12,440)	3,616	583,306
<b>Restricted funds</b>				
In Sync Project	7,820	-	(7,820)	-
Low Int Support Families	10,244	-	(10,244)	-
Crisis Care	-	52,959	-	52,959
East Hants	(782)	20,643	-	19,861
0-19 Project	-	(3,766)	3,766	-
Supporting Families	(2,631)	(21,703)	10,244	(14,090)
HIWCF	(48)	(390)	438	-
Sport England	14,979	(14,922)	-	57
CYP Safe Haven	34,275	11,134	-	45,409
Connect 5	(1,457)	30,500	-	29,043
Adult Safe Haven	62,029	918	-	62,947
Covid vaccine project	-	3,310	-	3,310
STF- Lottery funded	-	256	-	256
Winter grant	-	495	-	495
CYP Motiv8	-	2,785	-	2,785
	<u>124,429</u>	<u>82,219</u>	<u>(3,616)</u>	<u>203,032</u>
<b>TOTAL FUNDS</b>	<u>716,559</u>	<u>69,779</u>	<u>-</u>	<u>786,338</u>

HAVANT AND EAST HANTS MIND

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

20. MOVEMENT IN FUNDS - continued

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	440,895	(488,714)	35,379	(12,440)
<b>Restricted funds</b>				
Crisis Care	95,790	(42,831)	-	52,959
East Hants	24,029	(3,386)	-	20,643
0-19 Project	-	(3,766)	-	(3,766)
Supporting Families	237,274	(258,977)	-	(21,703)
HIWCF	8,000	(8,390)	-	(390)
Sport England	58,291	(73,213)	-	(14,922)
CYP Safe Haven	68,999	(57,865)	-	11,134
Connect 5	48,239	(17,739)	-	30,500
Adult Safe Haven	176,497	(175,579)	-	918
Covid vaccine project	3,444	(134)	-	3,310
STF- Lottery funded	19,317	(19,061)	-	256
Winter grant	9,700	(9,205)	-	495
CYP Motiv8	4,000	(1,215)	-	2,785
	<u>753,580</u>	<u>(671,361)</u>	<u>-</u>	<u>82,219</u>
<b>TOTAL FUNDS</b>	<u>1,194,475</u>	<u>(1,160,075)</u>	<u>35,379</u>	<u>69,779</u>

Comparatives for movement in funds

	At 1.10.18 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
<b>Unrestricted funds</b>				
General fund	445,246	155,604	(8,720)	592,130
<b>Restricted funds</b>				
In Sync Project	7,820	-	-	7,820
Low Int Support Families	15,200	(4,956)	-	10,244
East Hants	-	(782)	-	(782)
0-19 Project	6,874	(15,594)	8,720	-
Supporting Families	9,171	(11,802)	-	(2,631)
HIWCF	751	(799)	-	(48)
Sport England	12,621	2,358	-	14,979
CYP Safe Haven	-	34,275	-	34,275
Connect 5	-	(1,457)	-	(1,457)
Adult Safe Haven	-	62,029	-	62,029
	<u>52,437</u>	<u>63,272</u>	<u>8,720</u>	<u>124,429</u>
<b>TOTAL FUNDS</b>	<u>497,683</u>	<u>218,876</u>	<u>-</u>	<u>716,559</u>



HAVANT AND EAST HANTS MIND

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

20. MOVEMENT IN FUNDS - continued

Comparative 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	1,233,011	(1,062,561)	(14,846)	155,604
<b>Restricted funds</b>				
Low Int Support Families	-	(4,956)	-	(4,956)
East Hants	1,495	(2,277)	-	(782)
0-19 Project	15,000	(30,594)	-	(15,594)
Supporting Families	114,219	(126,021)	-	(11,802)
HIWCF	-	(799)	-	(799)
Sport England	119,524	(117,166)	-	2,358
CYP Safe Haven	69,000	(34,725)	-	34,275
Connect 5	4,057	(5,514)	-	(1,457)
Adult Safe Haven	98,999	(36,970)	-	62,029
	<u>422,294</u>	<u>(359,022)</u>	<u>-</u>	<u>63,272</u>
<b>TOTAL FUNDS</b>	<u><u>1,655,305</u></u>	<u><u>(1,421,583)</u></u>	<u><u>(14,846)</u></u>	<u><u>218,876</u></u>

## HAVANT AND EAST HANTS MIND

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

#### 20. MOVEMENT IN FUNDS - continued

**In Sync Project** - Grant from National Mind to develop a whole school approach to mental health in one primary and one secondary school in the Leigh Park area.

**Low Int Support Families** - Grants from local councillors plus Zurich Insurance for families support.

**Crisis Care** - MCP project funded by SEH CCG to support mental health patients at GP surgeries.

**East Hants** - MCP project funded by East Hants District Council to support mental health patients at GP surgeries.

**0-19 Project** - Young persons' project funded by Havant Borough Council.

**Supporting Families** - Local implementation of national Troubled families project, funded by Hampshire County Council.

**HIWCF** - This was an £8k Covid relief grant for families requiring support during lockdown. Havant and East Hants Mind purchased items up to £250 per family.

**Sport England** - Sport England funds the Active Families project. This project supports families with mental health needs who want to become more active to improve their mental health and overall wellbeing.

**CYP Safe Haven** - The CYP Safe Haven provides an out of hours crisis service for young people who live within Havant borough, enabling them to receive immediate support for their mental health in a relaxed, non-clinical atmosphere.

**Connect 5** - Havant and East Hants Mind deliver the Connect 5 course for individual and nonprofit organisations on behalf of Public Health. This is a free course that helps people feel more confident to talk about mental health and to offer supportive conversations.

**Adult Safe Haven** - The Adult Safe Haven is for any adult needing immediate support at a time in crisis.

**STF - Lottery Funded** - This was a grant from the National Lottery to provide Covid support to the Supporting Families project. It relates to the Bridge the Gap project.

**Winter Grant** - This was a grant from HCC to defray the cost of PPE and similar expenditure due to Covid.

**CYP Motiv8** - This was an initial payment for set up costs for a Lottery funded project working with children and young adults - it is a JV with Havant and East Hants Mind and Motiv8. This will be shown in future accounts as the Lighthouse project. The project commences September 2021.

Any funds in deficit have sufficient funding in the next financial year to fund this shortfall.

#### Transfers between funds

The transfers from restricted to unrestricted funds relate to funds on which restrictions have been satisfied and therefore are no longer considered to be restricted funds.

**HAVANT AND EAST HANTS MIND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**21. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

**22. ULTIMATE CONTROLLING PARTY**

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

**23. REPORTING PERIOD**

The reporting period increased to 18 months in 2020 due to the extension in year end from September 2018 to March 2020 and therefore the comparative amounts presented in the accounts are not entirely comparable. The year was changed to align the year end with local authority grant making standard practice. The charity had legal authority to change its reporting period.