

Registered Charity Number
1130152

Registered Company Number
04128980

MhIST Mental Health Independent Support Team
Report and Accounts
For The Year Ended
31 March 2015

**MhIST Mental Health Independent Support Team
Report and accounts
Contents**

	Page
Charity and Company information	1
Trustees' Report	1
Statement of Directors'/Trustees' Responsibilities	8
Independent Examiner's report	9
Statement of Financial Activities	11
Statement of Income and Expenditure	12
Statement of total recognised gains and losses	13
Movements in Accumulated Funds	13
Balance sheet	14
Detailed Statement of Financial Activities	22

MhIST Mental Health Independent Support Team

The report of the trustees for the year ended 31 March 2015

Introduction

The trustees present their annual report and accounts for the year ended 31 March 2015.

The board of trustees are satisfied with the performance of the charity during the year and the position at 31 March 2015. and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Name, registered office and constitution of the charity

The full name of the charity is MhIST - Mental Health Independent Support Team. The charity is also known by the name MhIST.

The legal registration details are :-

<i>Date of incorporation</i>	21/12/2000
<i>Company Registration Number</i>	04128980
<i>The Registered Office is</i>	Hanover House, Hanover St, Bolton, BL1 4TG
<i>Charity Registration Number</i>	1130152

Objectives and Activities of the Charity

A summary of the objects of the charity as set out in its governing document.

The objects of the company are:

- 1 The relief of those persons who have suffered from mental health problems by the provision of an advocacy service and telephone helpline for these persons, their families and carers.
- 2 The protection and preservation of the good health of carers and families by the provision of such services and by liaising with other statutory, voluntary and relevant health agencies.

Public benefit that is provided by the charity

MhIST delivers its services to adults who experience mental health problems, their carers, and families. MhIST believes in equality of opportunity and work to ensure equality of opportunity to all people, including using buildings that are accessible to people with restricted mobility, providing services at different times of day and the week and in varied geographical locations, and the use of interpreters where necessary and practicable. We work to ensure that people who experience mental health problems will experience improved rates of recovery through the provision of wider social, educational and recreational activities and the development of recovery focussed services across the mental health agencies. The wider population of Bolton will benefit from mental health promotion, awareness and knowledge.

MhIST Mental Health Independent Support Team

The report of the trustees for the year ended 31 March 2015

An explanation of the charity's strategies for achieving its stated objectives.

The charitable company provide focussed services comprising:

Non-statutory advocacy in the community and hospital

Independent mental health advocacy

Talking therapies

Dramatherapy

Self-help groups

Mental health information

Volunteering opportunities

The Shop

The Studios

There have been no material changes in policies since the last report. There are no significant restrictions in the way the charity can operate. Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit.

The contribution of volunteers

MhIST is able to leverage such a large service simply because we have the support of over 100 volunteers. Volunteers deliver in all aspects of the MhIST service, talking therapy, advocacy, group facilitation, administration, shop work, information, and research.

Volunteers are the lifeblood of the organisation. All volunteers are subject to an enhanced DBS check, references, and interview prior to starting work. A two day induction course is then provided, during which all new starters are given an overview of the ethos of MhIST. Details of course elements are provided elsewhere.

Depending upon the work which people intend to do they will also be provided with the opportunity for further training such as suicide risk awareness.

The qualifications held by volunteer's ranges up to postdoctoral. Often volunteers are able to attend basic skills courses such as English language and maths.

The volunteer team is particularly diverse encompassing people from a very wide range of cultural, disability, ethnic, and religious backgrounds.

Many volunteers move on from MhIST to either further education, higher education, or paid employment, using the transferable skills which they have been able to gain during their time with MhIST.

The team contributes over 20,000 hours of work equating to about £500,000 per year in money value.

The charity's volunteers provide the following services;

Talk Therapy team - counselling, Cognitive behaviour Therapy and transactional analysis

Self Help team - group facilitation.

Advocacy team - advocacy in the the community.

Admin team - office services and support and Welcoming

Fundraising team - working on the charity shop

Research team - research.

MhIST Mental Health Independent Support Team

The report of the trustees for the year ended 31 March 2015

Achievements and Performance of the Charity

Fundraising activities

The charity relies on grant aid from the donors identified in the accounts, whose support is valued. The charity has established a charity shop on Moor Lane in Bolton. The shop has now moved into its second trading year. The first year was difficult and at times a worry. The original manager, and person whose idea it was, decided to move on part way through the year. Our thanks go to him for having the courage to kick it all off. Subsequent to a new manager being recruited further progress has been made.

Although the weekly takings have increased over the year, there remains lots to do. Two important changes in focus have occurred. Firstly the sales have changed emphasis to larger furniture items. This means that fewer items need to be sold to generate the same amount of income. Secondly, in partnership with mojo trust we have now managed to offer placement opportunities to people who are looking for work. This has helped to support the pre-existing volunteer base which was already working at the shop.

As ever the shop provides a small financial benefit to MhIST as well as generating its own hub of activity. The craft and social group now meets in a room above the shop, in fact it is available every day. The large room has been used by our dramatherapy group, it is big enough to provide sufficient space to have in excess of eight people.

The spaces along the front of the building upstairs have been allocated to 'The Studios'. This is a service user led art project. The idea is that people who are artists and who have spent time in psychiatric hospital, have a safe and friendly space in which to do their art work. This space is set out for 5 people and MhIST is working in conjunction with the Alternative Futures Group.

Structure, Governance and Management

Nature of the Governing Document and constitution of the charity

MhIST was founded using a deed of constitution on 24 January 1994. The constitution was amended on 6 August 1994 and was revised on 13 July 1998. A limited company was established in December 2001 and activities were transferred to the company. The company is limited by guarantee and is a registered charity.

The organisation is a charitable company limited by guarantee, incorporated on 21st December 2000 and registered as a charity on 15th June 2009. The company was established under a Memorandum of Association which established its objects and the powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

The methods adopted for the recruitment and appointment of new trustees

Each element (activity group) of the charity selects a member for nomination to the board. Board members are then elected at each Annual General Meeting.

MhIST Mental Health Independent Support Team

The report of the trustees for the year ended 31 March 2015

The policies and procedures adopted for the induction and training of trustees.

New trustees are provided with training on their role and responsibilities with courses provided by Bolton CVS or other Third Sector training providers. A brief training session is provided for trustees prior to each meeting of the Trustees.

The organisational structure of the charity and how decisions are made.

MhIST is managed by its board of directors, meeting at least 8 times a year, which has a sub-committee for finance and personnel issues. The manager provides overall leadership to the organisation and has responsibility for ensuring the operational and strategic management and administration operates within the framework established by the board of directors. The manager has responsibility for the supervision of the head of talking therapies, the self-help groups team leader, the shop manager, information group, and the advocacy team.

The head of talking therapies has responsibility for ensuring that the talking therapy team is able to meet its obligations. This means responsibility for the recruitment and retention of appropriate therapists, ensuring that data is suitably collected, collated and input to the relevant system. The head of talking therapies has responsibilities for two employees and up to forty volunteer therapists.

The self-help groups team leader has responsibility for ensuring that the self-help groups operate as effectively as possible. This covers the recruitment, support, supervision, and training of up to thirty facilitators.

The shop manager has responsibility for the efficient operation of the shop, including sales, donations, volunteers, and people on placement.

Staff have benefited from various training opportunities this year including; Emergency First Aid; Level 3 in Volunteer Management; Fire safety awareness, and Fire marshalling.

The relationship with many beneficiaries is transitory, usually lasting less than two years.

Most often people are involved in either the provision or use of services.

Membership of a wider network

The company is a member of the British Association for Counselling and Psychotherapy, Bolton CVS and Greater Manchester Council for Voluntary Organisations.

MhIST Mental Health Independent Support Team

The report of the trustees for the year ended 31 March 2015

The major risks to which the charity is exposed and reviews and systems to mitigate risks

MhIST has conducted a review of the major risks to which it is exposed and this is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. At the time of writing, new contracts or service level agreements have not been agreed with either Bolton Council or Bolton CCG although a joint review of voluntary sector services is underway. It is expected that the outcome of the review will be complete by December, and that the results will be scrutinised by a panel comprising representatives from the CCG, Bolton Council, GP clinical leads and the voluntary sector. The panel will make recommendations regarding the structure of commissioning for the voluntary sector in the future and decisions will be made and providers informed by the end of March 2015. Where necessary and appropriate, suitable transition or exit strategy time will be negotiated. We received written confirmation of this in October.

In order to mitigate any possible loss of funding, MhIST continues to work in partnership with *MoveForwardBolton*, and 1point, in addition to which MhIST is developing more commercially oriented services.

MhIST's bid to the social investment business was successful. Work on the four identified areas have already begun, although it is anticipated not to be complete until late summer 2015.

Internal control risks are minimised by the implementation of procedures laid down in a financial controls policy. Procedures are in place to ensure compliance with health and safety regulations within all premises occupied by the charity. Procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Financial Review

Policies on reserves

The board of directors has reviewed MhIST's need for reserves in line with the guidance issued by the Charity Commission.

The Company aims to have six to nine months running costs calculated and reviewed annually. In 2015 this would amount to between £130,000 and £200,000.

Principal funding sources and how expenditure in the year under review has supported the key objectives of the charity.

The principal funding sources for the charity are currently by way of grant and contract income from Bolton Council Adult and Community Services and Bolton CCG.

The investment policy and objectives, including the extent (if any) to which social, environmental or ethical considerations are taken into account.

Most of the charity's funds are to be spent in the short term and a prudent amount has been kept available to maintain a healthy cash flow. A small amount of funds surplus to working capital needs is currently invested in a high interest account. The trustees review the policy following the AGM each year.

MhIST Mental Health Independent Support Team

The report of the trustees for the year ended 31 March 2015

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

The financial statements are set out on pages 11 to 26. The financial statements have been prepared implementing the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England and Wales (revised in June 2008) and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show net outgoing resources for the year of a revenue nature of £27,499 (prior year incoming resources of £17,786).

The total reserves at the year end stand at £29,325, (prior year £56,824).

Specific changes in fixed assets

The company's fixed assets consist of office furniture and equipment. Where these are funded by revenue grants they are not capitalised. There have been no acquisitions of fixed assets during the year.

Share Capital

The company is limited by guarantee and therefore has no share capital

Plans for Future Periods

MhIST's priorities are:

To work in partnership with *MoveForwardBolton* to increase the range of provision offered to service users, and in particular with a view to promoting recovery.

To consider opportunities for income generation, in particular in relation to the personalisation agenda

To continue to strengthen the level of support offered across the service as a whole

To continue to seek sources of new funding for the provision of new services

To work in liaison with voluntary and statutory services to support innovation in the development of mental health services

To continue to strengthen the level of support offered across the service as a whole

To continue to seek sources of new funding for the provision of new services

To continue to develop commercial service offerings.

MhIST Mental Health Independent Support Team

The report of the trustees for the year ended 31 March 2015

The members of the Board of Trustees of the Charity during the year ended 31 March 2015 were :-

A Ainscow
R Duckworth
S Gent
A Hulme
P Pendlebury
A Phipps
J Roberts
S Thornton

All the directors of the company are also trustees of the charity, and their responsibilities include all the responsibilities of directors under the Companies Acts and of trustees under the Charities Acts.

At the Annual General Meeting all directors retire, but are eligible for reappointment.

Bankers

CafCash Ltd
Kings Hill
West Malling
Kent
ME19 4AT

Independent Examiner

David Procter
Chartered Certified Accountant
18 Redhill Grove
Great Knowley
Chorley

MHIST Mental Health Independent Support Team

The report of the trustees for the year ended 31 March 2015

Statement of Directors' and Trustees' Responsibilities

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed , subject to any material departures disclosed and explained in the financial statements;

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts

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

This report was approved by the board of trustees on 18 November 2015.



Director and Trustee

PETER PENDLEBURY

**MhIST Mental Health Independent Support Team
Independent Examiner's Report to the trustees of the charity**

**Report of the Independent Examiner to the trustees
on the accounts of the Charity for the year ended**

31 March 2015

I report on the financial statements of the Charity on pages 11 to 26 for the year ended 31 March 2015 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 as modified in June 2008. (The SORP), under the historical cost convention and the accounting policies set out on pages 15 to 17.

Respective responsibilities of trustees and examiner

As described on pages 15 to 17, the Charity's trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements.

The trustees are satisfied that the audit requirement of Section 144(1) of the Act does not apply and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 of the Companies Act 2006, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

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

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

Basis of opinion and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales setting out the duties of an independent examiner issued by the Charity Commissioners under section 145(5)(b) of the Act) in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

MhIST Mental Health Independent Support Team
Independent Examiner's Report to the trustees of the charity

Independent Examiner's Statement, report and opinion

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that

- 1) In accordance with Regulation 31 of The Charities (Accounts and Reports) Regulations 2008, (The Regulations) the accounts of this incorporated charity are not required to be audited under Part 16 of the Companies Act 2006;
- 2) the gross income of the charity in the year ended 31 March 2015 appears to exceed the sum specified in section 145(3) of the Act, namely £250,000, and that I am qualified to act as independent examiner in accordance with that section by virtue of my being a qualified member of the Chartered Association of Certified Accountants;
- 3) this is a report in respect of an examination carried out under section 145 of the Act and in accordance with any directions given by the Commission under subsection (5)(b) of that section which are applicable;

and that, no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements

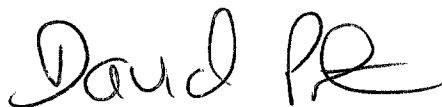
- (i) to keep accounting records in accordance with section 386 of the Companies Act 2006;
- (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and;
- (iii) that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities

have not been met; or

to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

The Examiner's relevant professional qualification or body is:

Chartered Certified Accountant



David Procter
18 Redhill Grove
Great Knowley
Chorley
Lancashire
PR6 8TU

The date upon which my opinion is expressed is :-
18 November 2015

MhIST Mental Health Independent Support Team
Statement of Financial Activities
for the year ended 31 March 2015

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
Notes	2015 £	2015 £	2015 £	2014 £
Incoming resources				
<i>Incoming resources from generated funds</i>				
Voluntary Income	22,083	190,141	212,224	209,676
Activities for generating funds	43,190	-	43,190	13,631
Investment Income	44	-	44	52
<i>Incoming resources from charitable activities</i>	44,745	-	44,745	30,000
Total incoming resources	110,062	190,141	300,203	253,359
<i>Costs of generating funds</i>				
Costs of generating voluntary income	35,511	-	35,511	10,346
<i>Costs of charitable activities</i>	90,161	201,535	291,696	224,799
<i>Governance costs</i>	495	-	495	428
Total resources expended	126,167	201,535	327,702	235,573
(Net outgoing resources)/net incoming resources before transfers between funds	(16,105)	(11,394)	(27,499)	17,786
Gross transfers between funds	-	-	-	-
(Net outgoing resources)/net incoming resources before Other recognised gains and losses	(16,105)	(11,394)	(27,499)	17,786
Other recognised gains and losses				
Net movement in funds	(16,105)	(11,394)	(27,499)	17,786
Reconciliation of funds				
<i>Total funds brought forward</i>	26,541	30,283	56,824	39,038
Total Funds carried forward	10,436	18,889	29,325	56,824

The net movement in funds referred to above is the net incoming resources as defined in the SORP and is reconciled to the total funds as shown in the Balance Sheet on page 14 as required by the SORP.

All activities derive from continuing operations

The notes on pages 15 to 26 form an integral part of these accounts.

**MhIST Mental Health Independent Support Team
Statement of Financial Activities
for the year ended 31 March 2015**

**Income and Expenditure Account as required by the Companies Act
for the year ended 31 March 2015**

	2015 £	2014 £
Turnover	300,159	253,307
Direct costs of turnover	327,207	235,145
Gross (deficit)/surplus	<u>(27,048)</u>	<u>18,162</u>
Governance costs	495	428
Operating (deficit)/surplus	<u>(27,543)</u>	<u>17,734</u>
Interest receivable	44	52
(Deficit)/surplus on ordinary activities before tax	<u>(27,499)</u>	<u>17,786</u>
(Deficit)/surplus for the financial year	<u>(27,499)</u>	<u>17,786</u>
Gift Aid Payments	-	-
Retained (deficit)/surplus for the financial year	<u>(27,499)</u>	<u>17,786</u>

All activities derive from continuing operations

The notes on pages 15 to 26 form an integral part of these accounts.

**MhIST Mental Health Independent Support Team
Statement of Financial Activities
for the year ended 31 March 2015**

**Statement of Total Recognised Gains and Losses
for the year ended 31 March 2015**

	2015	2014
Excess of Expenditure over income before realisation of assets	(27,499)	17,786
Profit per Profit and Loss account	(27,499)	17,786
Grants for the acquisition of fixed assets	-	-
Net Movement in funds before taxation	(27,499)	17,786

**Movements in revenue and capital funds
for the year ended 31 March 2015**

Revenue accumulated funds	Unrestricted	Restricted	Total	Last year
	Funds	Funds	Funds	Total Funds
	2015	2015	2015	2014
	£	£	£	£
Accumulated funds brought forward	26,541	30,283	56,824	39,038
Recognised gains and losses before transfers	(16,105)	(11,394)	(27,499)	17,786
	<u>10,436</u>	<u>18,889</u>	<u>29,325</u>	<u>56,824</u>
Closing revenue accumulated funds	10,436	18,889	29,325	56,824
			£	£

The notes on pages 15 to 26 form an integral part of these accounts.

Summary of funds

Summary of funds	Designated	Unrestricted	Restricted	Total	Last Year
	Funds	Funds	Funds	Funds	Total Funds
	2015	2015	2015	2015	2014
Revenue accumulated funds	-	10,436	18,889	29,325	56,824

The statement of changes in resources applied for fixed assets for Charity use is shown in the notes to the accounts

The notes on pages 15 to 26 form an integral part of these accounts.

MHIST Mental Health Independent Support Team**Company Number** 04128980**Balance Sheet****as at 31 March 2015****Current assets**

Debtors	8	19,274	31,952
Cash at bank and in hand		<u>20,887</u>	<u>62,053</u>
Total current assets		<u>40,161</u>	<u>94,005</u>

Creditors:-

amounts due within one year	9	(10,836)	(37,181)
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Net current assets 29,325 56,824

Total assets less current liabilities 29,325 56,824

Net assets excluding pension asset / liability 29,325 56,824

Net assets 29,325 56,824

The funds of the charity :**Unrestricted income funds**

Unrestricted revenue accumulated funds	10,436	26,541
Designated revenue funds	-	-

Unrestricted capital funds

Designated fixed asset funds	-	-
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Total unrestricted funds 10,436 26,541

Restricted revenue funds

Restricted revenue accumulated funds	18,889	30,283
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Restricted fixed asset funds

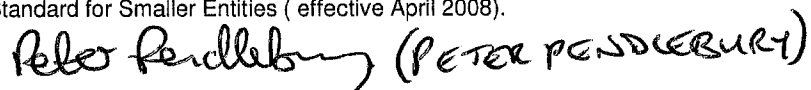
Total restricted funds 18,889 30,283

Total charity funds 29,325 56,824

The directors are satisfied that for the year ended on 31 March 2015 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on pages 9 and 10.

The director(s) acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

 (PETER PENDLEBURY)

Trustee**Approved by the board of trustees on 18 November 2015****The notes on pages 15 to 26 form an integral part of these accounts.**

**MhIST Mental Health Independent Support Team
Notes to the Accounts
for the year ended 31 March 2015**

1 Accounting policies

Basis of preparation of the accounts

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, and all other applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008) (The SORP). The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 and the Companies Act 2006, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

Insofar as the SORP requires compliance with specific Financial Reporting Standards other than the FRSSE then the specific Financial Reporting Standards have been followed where their requirements differ from those of the FRSSE.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The charity has taken advantage of the exemption in the FRSSE from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

Accounting convention

The financial statements are prepared, on a going concern basis, under the historical cost convention.

The charity is entirely dependent on continuing grant aid and as a consequence the going concern basis is also dependent on the continuing grant aid.

Incoming Resources

Incoming resources are accounted for on a receivable basis deferred as described below where appropriate.

Except as described under the 'Deferred Income' accounting policy all grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Investment Income

Bank Interest received is included on an actual receipts basis.

Deferred income

In accordance with the SORP grants received in advance and specified by the donor as relating to specific accounting periods or alternatively which are subject to conditions which are still to be met, and which are outside the control of the charity or where it is uncertain whether the conditions can or will be met, are deferred on an accruals basis to the period to which they relate. Such deferrals are shown in the notes to the accounts and the sums involved are shown as creditors in the accounts.

MhIST Mental Health Independent Support Team
Notes to the Accounts
for the year ended 31 March 2015

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

Resources Expended

Costs of generating funds

The costs of generating funds represent the running costs of the shop.

Governance costs

Governance costs shall include all expenditure directly related to the administration of the charity including expenditure incurred in the management of the charity's assets, organisational administration and compliance with charitable and statutory requirements

Allocation of costs within types of resources expended

The methods and principles for the allocation and apportionment of all costs between the different activity categories of resources set out above are based on the test of whether a cost directly contributes to the particular related source of income. Such identifiable costs are apportioned to the specific activity, whereas all other costs are allocated to support costs of charitable activities.

Resources expended include attributable VAT which cannot be recovered.

Unrealised and realised gains

Realised gains and losses are included in the accounts on the date at which a contractual obligation is entered into.

Unrealised gains and losses are computed by reference to the market value of the investments at the balance sheet date, compared to the brought forward cost or valuation, and gains and losses arising on similar categories of investments are netted off.

Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of Financial Activities.

Funds structure policy

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

MhIST Mental Health Independent Support Team
Notes to the Accounts
for the year ended 31 March 2015

2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

3 (Deficit)/surplus for the financial year	2015	2014
	£	£
This is stated after crediting :-		
Revenue Turnover from ordinary activities	300,159	253,307
and after charging:-		
Rentals under operating leases	17,500	17,500
Indemnity Insurance for trustees and employees	95	28
Independent Examiner's Fees	400	400

4 Detailed analysis of certain transactions required by the 2005 revision to the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (effective April 2005 and revised May 2008)

Various items of support costs and charitable expenditure which are required by the SORP to be disclosed in the notes to the accounts are set out in the Detailed Schedule to the Statement of Financial Activities and its appendices on pages 27 to 30, which should be read together with these notes.

5 Investment Income	2015	2014
	£	£
Bank deposit interest received	44	52

MhIST Mental Health Independent Support Team
Notes to the Accounts
for the year ended 31 March 2015

6 Staff Costs and Emoluments	2015	2014
	£	£
Gross Salaries	180,705	142,645
Numbers of full time employees or full time equivalents	2015	2014
Advocacy	4	4
Self help	2	2
Engaged on fundraising activities	1	-
Engaged on management and administration	1	1
	<u>8</u>	<u>7</u>

There were no fees or other remuneration paid to the trustees
There were no employees with emoluments in excess of £60,000 per annum

7 Trustees' remuneration

Neither the trustees nor any persons connected with them have received any remuneration, either in the current year or the prior year.

8 Debtors	2015	2014
	£	£
Trade debtors	3,082	30,000
Prepaid expenses	1,952	1,952
Accrued income	14,240	-
	<u>19,274</u>	<u>31,952</u>

9 Creditors: amounts falling due within one year	2015	2014
	£	£
Bank loans and overdrafts	-	32,406
Trade creditors	10,436	4,375
Accrued expenses	400	400
	<u>10,836</u>	<u>37,181</u>

10 Analysis of the Net Movement in Funds	2015	2014
	£	£
Net movement in funds from Statement of Financial Activities	(27,499)	17,786

MhIST Mental Health Independent Support Team
Notes to the Accounts
for the year ended 31 March 2015

11 Particulars of Individual Funds and analysis of assets and liabilities representing funds

At 31 March 2015	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	-	-	-	-
Current Assets	10,436	-	29,725	40,161
Current Liabilities	-	-	(10,836)	(10,836)
	<u>10,436</u>	<u>-</u>	<u>18,889</u>	<u>29,325</u>
	£	£	£	£
At 1 April 2014	Unrestricted funds	Designated funds	Restricted funds	Total Funds
Tangible Fixed Assets	-	-	-	-
Current Assets	31,316	-	62,689	94,005
Current Liabilities	(4,775)	-	(32,406)	(37,181)
	<u>26,541</u>	<u>-</u>	<u>30,283</u>	<u>56,824</u>

The individual funds included above are :-

	Funds at 2014	Movements in Funds as below	Transfers Between funds	Funds at 2015
	£	£	£	£
General Fund	25,141	3,838	-	28,979
Shop	-	7,679	-	7,679
Talk Therapy	1,400	34,042	-	35,442
Mhist Core activity	2,586	(33,488)	-	(30,902)
Advocacy	(3,641)	(41,110)	-	(44,751)
Move Forward Bolton	13,700	-	-	13,700
Self Help	17,638	1,540	-	19,178
	<u>56,824</u>	<u>(27,499)</u>	<u>-</u>	<u>29,325</u>

Analysis of movements in funds as shown in the table above

	Incoming Resources	Outgoing Resources	Gains & Losses	Movement in funds
	£	£	£	£
General Fund	25,418	(21,580)	-	3,838
Shop	43,190	(35,511)	-	7,679
Talk Therapy	34,042	-	-	34,042
Mhist Core activity	94,133	(127,621)	-	(33,488)
Advocacy	97,800	(138,910)	-	(41,110)
Self Help	5,620	(4,080)	-	1,540
	<u>300,203</u>	<u>(327,702)</u>	<u>-</u>	<u>(27,499)</u>

**MhIST Mental Health Independent Support Team
Notes to the Accounts
for the year ended 31 March 2015**

12 Endowment Funds

The charity had no endowment funds in the year ended 31 March 2015 or in the year ended 31 March 2014

13 Share Capital

The charity is incorporated under the Companies Acts and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter

MhIST Mental Health Independent Support Team
Schedule to the Statement of Financial Activities
for the year ended 31 March 2015
Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2015	2015	2015	2014
	£	£	£	£
Incoming Resources				
Incoming Resources from generated funds				
Voluntary Income				
Grants, legacies and donations				
Government and public bodies				
Incoming resources of a revenue nature				
NHS Bolton	-	61,741	61,741	61,741
NHS Bolton - IMHA	-	53,000	53,000	53,000
Bolton MBC	-	21,000	21,000	21,000
Total	-	135,741	135,741	135,741
Non government and non public bodies				
Incoming resources of a revenue nature - grants, donations and legacies				
Henry Smith charity	-	24,400	24,400	24,400
Tudor Trust	-	30,000	30,000	30,000
Comic Relief	-	-	-	7,198
Donations	3,405	-	3,405	2,422
Big Potential Social Investment	15,524	-	15,524	-
Other grants	3,154	-	3,154	9,915
Total	22,083	54,400	76,483	73,935
Total Grants, Legacies & Donations Received	22,083	190,141	212,224	209,676
Total Voluntary Income	22,083	190,141	212,224	209,676
Activities for generating funds				
Shop income from sale of donated and bought in goods	43,190	-	43,190	13,631
Total of activities for generating funds	43,190	-	43,190	13,631
Investment Income				
Bank deposit interest received	44	-	44	52
Total Investment Income	44	-	44	52
Incoming resources from charitable activities				
Letting of none investment property for charitable purpose	640	-	640	-
Talking Therapies for 1point (northwest) Ltd	39,090	-	39,090	30,000
Contract Advocacy services	5,015	-	5,015	-
Total Incoming resources from charitable activities	44,745	-	44,745	30,000
Total Incoming Resources	110,062	190,141	300,203	253,359

MhIST Mental Health Independent Support Team
Schedule to the Statement of Financial Activities
for the year ended 31 March 2015
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	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2015	2015	2015	2014
	£	£	£	£
Support costs for generating voluntary income				
Shop rent	8,750	-	8,750	2,897
Shop telephone	-	-	-	209
Heat & Light	5,061	-	5,061	775
Shop wages	8,385	-	8,385	-
Shop Insurance	1,883	-	1,883	2,657
Repairs and Renewals	6,750	-	6,750	1,329
Professional fees	-	-	-	546
Travel	68	-	68	628
Other expenses	4,614	-	4,614	1,305
	35,511	-	35,511	10,346
Total costs of generating voluntary income	35,511	-	35,511	10,346
Charitable expenditure				
Support costs of charitable activities				
Direct support costs				
Gross wages and salaries - charitable activities	60,000	120,705	180,705	142,645
Volunteers' Costs	6,428	-	6,428	-
Travel and Subsistence - Charitable Activities	1,132	-	1,132	7,687
	67,560	120,705	188,265	150,332
Management and administration costs in support of charitable activities				
Indirect employee costs				
Training and welfare	2,543	-	2,543	2,455
Recruitment expenses	-	945	945	-
Clinical supervision	-	1,882	1,882	-
	2,543	2,827	5,370	2,455
Premises Costs				
Rent payable	2,500	15,000	17,500	17,500
Insurance	672	6,051	6,723	4,900
Room Hire	-	150	150	150
Light and heat	700	6,164	6,864	7,097
Cleaning	-	288	288	237
Premises repairs and renewals	400	3,703	4,103	2,186
	4,272	31,356	35,628	32,070
General administrative expenses:				
Telephone and fax	1,665	14,982	16,647	12,754
Postage	-	1,445	1,445	4,645
Stationery and printing	1,000	8,974	9,974	-
Information and publications	334	-	334	-
Equipment expenses	481	-	481	4,907
Software	2,348	-	2,348	-
Health and safety costs	449	-	449	978
Network support	1,742	-	1,742	3,213
Bank charges	32	-	32	-
Sundry expenses	7,542	-	7,542	1,108
	15,593	25,401	40,994	27,605

MhIST Mental Health Independent Support Team
Schedule to the Statement of Financial Activities
for the year ended 31 March 2015
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	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2015	2015	2015	2014
	£	£	£	£
Professional fees in support of charitable activities				
Consultancy fees	-	17,286	17,286	539
Legal fees	193	-	193	7,664
Payroll costs	-	-	-	134
	193	17,286	17,479	8,337
Other support costs				
Move Forward Bolton	-	3,960	3,960	4,000
	-	3,960	3,960	4,000
Total Support costs	90,161	201,535	291,696	224,799
Support costs for grants paid				
Costs reallocated from charity support costs	-	-	-	-
Total Expended on Charitable Activities	90,161	201,535	291,696	224,799
Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work				
Specific governance costs				
AGM expenses	95	-	95	28
Independent Examiner's Fees	400	-	400	400
Total governance costs	495	-	495	428

