

**HAMMERSMITH AND FULHAM ASSOCIATION FOR MENTAL HEALTH
(Known as Hammersmith and Fulham Mind)**

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2018

**Registered Charity Number: 801259
Registered Company Number: 02257523**

**HAMMERSMITH AND FULHAM ASSOCIATION FOR MENTAL HEALTH
(Known as Hammersmith and Fulham Mind)**

FOR THE YEAR ENDED 31 MARCH 2018

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**HAMMERSMITH AND FULHAM ASSOCIATION FOR MENTAL HEALTH
(Known as Hammersmith and Fulham Mind)**

REFERENCE AND ADMINISTRATIVE DETAILS

FOR THE YEAR ENDED 31 MARCH 2018

Board of Trustees	Jane Bullen Tim Newton Claire Pettitt Claire Devine Johnathan James Nicola Labuschagne Melanie Carlebach Raja Saggi Katherine Hattersley	(Chair) (Vice-Chair) (Vice-Chair) (resigned 30 May 2017) (Treasurer) (appointed 26 July 2016) (appointed 28 th September, 2016) (appointed 24 November 2016) (appointed 26 May 2016)
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Chief Executive	Alex Tambourides Benn Keaveney	(resigned 31 July 2017) (appointed 4 September 2017)
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Company registration no.	02257523
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Charity registration no.	801259
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Registered office	309 Lillie Road London SW6 7LL
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Auditors	haysmacintyre 10 Queen Street Place London EC4 1AG
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Bankers	National Westminster Bank Plc 25 Shepherds Bush Green London W12 8PR HSBC plc Hammersmith Commercial Banking Centre 2 nd Floor Space One 1 Beadon Road Hammersmith London W6 0EA
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Solicitors	Russell-Cooke 2 Putney Hill London SW15 6AB
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**HAMMERSMITH AND FULHAM ASSOCIATION FOR MENTAL HEALTH
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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2018

The Board of Trustees, who act as directors of the Charity for the purposes of Company Law, and trustees for charity law purposes, submit their annual report and the financial statements of Hammersmith and Fulham Association for Mental Health for the year ended 31 March 2018. The Board of Trustees confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice for Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)-Charities SORP FRS102 (effective 1 January, 2015).

Objects

The objects of the Association are:

- 1 To work for and promote the preservation and safeguarding of mental health and the prevention and treatment of mental disorders among both adults and children, and
- 2 To work for and promote the study of research into mental health and mental disorders and to obtain and make records of and disseminate information concerning the same.

Activities

We are able to meet our objects through a combination of service provision and strategic influencing. Our wide range of services consists of activities which preserve, promote and safeguard individuals' mental health. Some examples of these services are: health promotion with young people in schools, training in the work place, or community based activities such as advice and information, woodwork or counselling. Our work in strategic influencing further reaches object 1) by putting the voices of people with mental health problems, and our own professional opinions into a wide variety of settings where the design and delivery of services can be influenced for the betterment of people with mental health problems. It is through this work that we are able to meet object 2) by influencing commissioning bodies and the West London Transformation Board.

Public Benefit

The Association provides services to benefit those with mental health problems. People with serious mental health issues are one of the most excluded groups in society with an employment rate below 20%. Around 1 in 4 of the population will have a mental health problem at some time in their life and stress is the leading cause of workplace sickness. Around a third of all GP time is taken up seeing people with mental health problems.

Mental health problems can have a devastating effect on people's lives and the goals of the Association are both to prevent mental health problems escalating where this can be avoided and supporting recovery if the mental health problem has become serious. Our projects are in 3 categories:

1. Preventing mental health problems escalating. These are of public benefit in preventing unnecessary distress for those affected, avoiding unnecessary expenditure in the health and benefits systems and improving the efficiency of the workplace by reducing sickness and staff turnover. Relevant services are:
 - Counselling;
 - Work retention;
 - Workplace Training.

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2. Supporting people with mental health problems through the secondary mental health system. These are of public benefit in improving the quality of services delivered and aiding recovery through service users having a voice to influence what happens to them. Relevant services are:

- Advocacy; and
- Service user involvement
- Related to this is the carers support service that we provide.

3. Supporting the recovery process. These services are of public benefit in preventing relapse, building wellbeing and, where possible, helping service users move on to independence and away from benefits. Relevant services are:

- Vocation, befriending and day opportunity services;
- Practical activities such as carpentry, and
- Advice and information.

All services are carefully risk assessed to avoid doing harm. In addition, service users are involved as far as possible in every aspect of the organisation's activity to ensure services meet their needs. All projects are in line with our objects.

Our workplace training is a service provided to organisations and for which we charge a fee. This income allows us to increase the support we provide to people across the organisation in line with our objectives.

The only service which charges individuals, as opposed to organisations, is Counselling. This service is self-funding. Charges are kept to a minimum to ensure the service is accessible to as many people as possible who could not normally afford it. All our counsellors are volunteers. A number of places are provided at fees well below cost where clients cannot afford to pay more.

The Board of Trustees confirm that they have referred to the guidance contained in the Charity Commission's guidance on public benefit when reviewing the Association's objectives and in planning activities for the year and future periods.

Achievements and Performance

2017/18 saw Hammersmith and Fulham Mind move ahead on all fronts. The charity has grown in size, reach and influence as we've increased our diverse range of services. We provided services to over 6,000 people with mental health problems, through a diverse portfolio of over 18 different services.

Our 'Building Connections' Day Opportunity service built on its existing suite of wellbeing services.

We reduced isolation for over 160 local residents through our befriending project and continue to work strategically with the London Borough of Hammersmith and Fulham on this matter through our work in various forums. Our CCG funded befriending project provides regular meetings between people with mental health problems and volunteers, which increase empowerment, wellbeing and social activity whilst decreasing social isolation that many people with mental health problems face.

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TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2018

City Fix continued to provide a fantastic means for the isolated to express themselves through training and crafting through woodwork. Cleaning Hit Squad continued to offer a dual benefit to both volunteer participants and residents in the borough through cleaning and de-cluttering homes. We successfully linked this project in to our hoarding service, providing residents with improved living conditions and wellbeing.

We continued to stand up for people with mental health problems both collectively, with User Involvement and on a one to one basis with our Advocacy services both in the community and inpatient settings. Building on this foundation we continue to extend our advocacy service in Wormwood Scrubs prison

Our Pathways advice service provided advice and information to clients with mental health problems and in one quarter alone we helped clients get back £5,000 for clients on benefits appeals. We continue to work in this area as the welfare changes continue to provide increased challenges for people with mental health problems. Pathways works in partnership with IAPT, and also with people that are transferring to primary, from secondary care, and building on this we were able to continue our work in the field of Social Prescription with a project helping Frequent Attenders at Charing Cross Hospital, funded by SOBUS and Hammersmith and Fulham CCG.

Our User Involvement Service - Heads Up (which now has a membership of over 2,000 people with mental health problems) went from strength to strength, campaigning on issues around care programme approach and patient/staff relationships. In 2017/18 we retained and doubled the range and size of this service on a bi-borough basis through our partnership with Mind In Ealing and Hounslow. Heads Up has now been replicated in Ealing, achieving economies of scale and value for commissioners whilst increasing the collective voice for people with mental health problems. We retained funding from the London Borough of Hammersmith and Fulham to allow us to continue to support and stand up for the rights of carers.

Our largest areas of growth were in the fields of Employment and in Education support. We managed to secure continuation funding for In Education Support in partnership with West London College and West London Student Trust. This means students in this setting with mental health problems can continue to get the vital one to one and group support they need to safeguard their mental health. In addition to this we won funds to provide mental health awareness and resilience workshops in schools locally through a new service, 'Learn Well'. We continued to work strategically in the area of young people's mental health through the children and young persons' mental health task force. We have been able to build our Youth Services provision with support for Children and Adolescents (CAMHS), across a tri-borough Collaboration. Funding was also obtained as part of the Grenfell project, to deliver Trauma and Bereavement Support for adults and children.

We continued to diversify and grow our income streams through our social enterprises. Well at Work, our training and consultancy service for Employers and corporates, had its busiest year ever across all industry sectors and hitting an income level of £183k (2017: £92k).

We continued to work in the area of mental health employment support through our successful partnerships with AOD (Project Reach), National Mind (BBO-Building Better Opportunities) and Twining Enterprises (IPS-Individual Placement and Support)

Our Counselling service continued to be able to offer services to people with emotional difficulties.

Aside from each service delivery we have continued to work strategically through London Borough of Hammersmith and Fulham mental health steering groups, primary care mental health steering group, West London mental health trust transformation board and also Like Minded across North West London.

Financially, we have achieved a surplus of £17k, before movements in the pension provision, which marks a continuation in growth after last year's surplus of £58k.

We also raised the profile of Hammersmith and Fulham Mind further by attracting more volunteers and expanding the sources of finance which helped us reach and support those residents of Hammersmith and Fulham living the experience of mental health issues.

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TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2018

All of us at Hammersmith and Fulham Mind reaffirmed our mission statement this year to enhance, remedy, maintain and protect the mental health of the residents of Hammersmith and Fulham. We have identified 4 key values which our projects and initiatives will work to. These are:

- * Supporting empowerment;
- * Combatting stigma;
- * Promoting well being;
- * Aiding recovery and re-integration into the community.

FINANCIAL REVIEW

2017/18 saw continued growth for the finances of Hammersmith and Fulham Mind. Income rose by £142k from 2016/17, as Hammersmith and Fulham Mind gained new projects and extended its range of Well at Work training and consultancy programmes in Commercial Organisations. Total income increased from £1.2m to £1.4m, primarily as a result of growth in our Education and Employment Services. Expenditure has increased from £1.2m to £1.4m. The balance sheet shows net assets of £419k before the pension liability (2016/17: £402k) as a result of increasing debtor balances offset by a decreasing cash balance.

Continued growth and new income streams have resulted in a surplus for the year of £17k before movements in the pension liability (2016/17: A surplus of £58k). New focus is being placed on Strategic Growth and Development to ensure that we will continue along this positive trajectory.

Hammersmith and Fulham Mind participates in a defined benefit pension scheme administered by The Pensions Trust. This year, the liability has reduced by £25k, and the Pension Fund Provision has been adjusted down to £200k. The service deficit payment plan issued by the Pensions Trust involves payment over a ten year period at an average of £25k p.a., which the trustees are confident that cashflows will be able to meet. We remain hopeful that this issue, affecting so many charities, will be resolved soon.

The Trustees note this liability, which is further analysed in note 16 to the financial statements. The Trustees are aware that the deficit on the scheme will fluctuate with changing market conditions and that their responsibility is to meet the required contribution rates, which are built into the annual budgetary processes of the Charity. The cashflow projections are annually calculated to reflect these continuing service deficit repayments. The Trustees do not consider this deficit to represent an immediate demand on the Charity's funds and do not, therefore, consider that there are any resultant limitations on resources available for general application or on the application of any restricted income funds. The restricted income funds have limitations that mean that they cannot be used to contribute towards any additional resource requirements of the Charity's unrestricted funds arising from the pension scheme deficit. We will continue to review and rigorously monitor our pension fund liabilities.

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TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2018

Reserves

Under the requirements of the Statement of Recommended Practice on Accounting and Reporting by Charities, Hammersmith and Fulham Association for Mental Health segregates its funds into those which are restricted and those which are unrestricted. A further description of these funds and how they are further segregated to include the General Reserve is included within Note 18 to the accounts. Total funds for the Charity as at 31 March 2018 were £219k, up from £177k at 31 March 2017. (Restricted funds have decreased from £12k to £9k; Unrestricted funds have increased from £165k to £209k.)

In line with current best practice, the Trustees have, in reviewing Hammersmith and Fulham Association for Mental Health's Reserves Policy, considered the financial impact of those risks identified as part of the on-going risk management process. The Board of Trustees has agreed that the Association, in addition to any restricted or designated reserves and commitments to, and investment in, tangible fixed assets, should have unrestricted general fund reserves equal to three months of operating costs. This equates to some £275k. Given the variety of funding streams, the Trustees have determined that this would be sufficient to enable the Association to manage any likely eventuality.

The current unrestricted general fund reserves are £209k (2016/17: £165k), a difference of £66k below the reserves target. The Board of Trustees will allocate any future surplus (unrestricted net income) to unrestricted general fund reserves until the level is reached. Designated funds increased by £3k.

Plans for future periods

- Growing new community related projects that build on our existing strengths such as user involvement and advocacy.
- Expanding our engagement and partnerships with schools and colleges to improve early intervention.
- Increasing our reach by building partnerships with local organisations and locally-based larger organisations.
- Increasing our capacity to deliver through working effectively with volunteers.
- Consolidating our position within the Shifting Settings of Care to ensure effective working with GPs and primary services as both commissioning and care continues to move in that direction.
- Increasing our diversity of funding streams and looking at new business opportunities to increase our financial resources within both Hammersmith and Fulham and the wider West London field.

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TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2018

Risk Management and Key Policies

The Board of Trustees have overall responsibility for risk management and trustees review the analysis, assessment and management of risks on a quarterly basis alongside the consideration of strategic direction. Major risks to which the charity is exposed have been reviewed and systems established, or in some cases planned, to mitigate those risks. The major risks identified include concerns about income, the Pension Scheme Service Deficit, Safeguarding and staff management capacity.

Our risk management strategy centres around 3 areas of focus

- 1) Financial
- 2) Reputational
- 3) Operational

1) We manage financial risk through a thorough reporting and management accounts structure that has full board and finance sub-committee (FSC) oversight. A full budget is produced at the beginning of the year, with involvement of all relevant project managers, the Senior Management Team, the finance sub-committee and finally the board. We also produce a cash flow forecast at the beginning of the year. Each month management accounts are produced and each project's finances are submitted to scrutiny versus the budget by the SMT, the CEO and they are then distributed to the FSC. The FSC reports into the board on the organisation's progress at every bi-monthly board meeting. The board are appraised of any emerging financial risks, mitigating steps and actions are then taken. Over and above this, we also have a central project dashboard outlining funding duration, contract type, income level and central cost contribution that each project makes to the organisation as a whole. This allows the board and the SMT to plan for longer term growth and diversify income against potential project losses.

2) Our reputation with funders, local stakeholders, and National Mind is guarded through a number of different ways. Our strategy places high prominence on us being 'a recognised force for mental health'. With that in mind we ensure that the organisation's profile is respected, meaning that we can more easily attract funding and utilise good local relationships for our service users' benefit. We know that our reputation with service users is very important and so we pride ourselves on involving people that use our services; providing us with ongoing feedback and shaping and developing our services. Providing good quality services is also very important in preserving a good reputation. We adhere to rigorous quality standards across all services where relevant and for the organisation as a whole we meet the Mind Quality Mark, which ensures we meet ISO9000 quality standards. Any potential event with significant organisational reputation risk is highlighted to the board so that mitigating measures can be put in place.

3) Operational risks are managed through a rigorous policy and operations framework which includes a Health and Safety Policy, incident reporting and a constantly updated Safeguarding policy. All staff are regularly trained on safeguarding and other relevant topics and are briefed through regular all-staff meetings on policy changes, service updates or organisation-wide matters. Operational risks are regularly discussed in project management meetings, one to ones (as fixed agenda items), SMT meetings, and are also highlighted to the board in a regular CEO report submitted to every board meeting. In addition, operational risks are also highlighted in discussion with the clinical sub-committee. All projects have project risk assessments and these are regularly reviewed and managed by the SMT and project managers.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Hammersmith and Fulham Association for Mental Health is a charitable company (no. 801259) governed by Articles of Association agreed by its members and controlled by a board of trustees elected at an Annual General Meeting. Membership of the Association is obtained through application and payment of a membership fee and the decision to accept or reject an application rests with the trustees. Any member is entitled to stand for election as a trustee at the Annual General Meeting. One third of the trustees are required to retire automatically each year and to stand for re-election if they wish to continue. The Chair, Vice-Chair and Honorary Treasurer are elected annually at the Annual General Meeting.

**HAMMERSMITH AND FULHAM ASSOCIATION FOR MENTAL HEALTH
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TRUSTEES REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2018

The Board of Trustees usually meets between four and six times per year. The quorum for the transaction of business of the Board of Trustees is five. Subject to the objects and powers designated by the Articles, the Board members are empowered to control the business as they deem fit and to appoint new trustees. Trustees are a mix of people with relevant experience, people of standing in the local community and users of the services of the Association. Trustees have received some training in governance and roles and responsibilities. The Board continues to keep under review risks arising from all areas of operations.

The day to day management of the Association is delegated to a full time Chief Executive who reports to the Board of Trustees and by a management team who report to the Chief Executive. The members of the senior management team (SMT) are the Community Services Manager, Head of Income Generation, Service Development Manager, Head of Workplace Wellbeing, Advice and Support Manager and Finance and Human Resources Managers. The senior management team works with project managers and frontline staff to ensure the safe and high quality running of our services.

The Association is an affiliate of a network of local Mind associations, led by National Mind, the national campaigning organisation.

Salary Policy for Key Management Personnel

Salaries are set in accordance with our salary policy which takes into account a variety of different factors including, line management responsibility, autonomy, specialism and benchmarking. The Human Resources Sub Committee oversees and reviews this and other policies in line with Mind Quality Mark. The pay of Key Management personnel is approved by Trustees.

Fundraising approach and performance

The charity undertakes limited fundraising activity to its supporters via the BT MYDONATE link on its website, and through links within the Community. In 2017/18, the charity worked with the staff of Allianz Global Corporate and Specialty Insurance in sponsored fundraising events. Our overall fundraising performance was £37k, largely from donations.

* the fundraising approach taken by the charity, has been to employ a part time fundraising manager, who managed the relationship with Allianz, and organized fundraising activities with the office of the Mayor of Hammersmith and Fulham, the Hammersmith Chess Club, and local supermarkets. Volunteers and staff raised money from the public on World Mental Health Day.

* the charity has voluntarily subscribed to the fundraising standards of the Charities Commission and National Mind Standards

* there have been no failures by the charity, or any person acting on its behalf, to comply with fundraising standards or any scheme for fundraising regulation that the charity subscribed to

* the charity has monitored the fundraising activities of the Fundraising Manager acting on its behalf via regular supervision and management, campaign reports and monthly Management Accounts

* there were no complaints received by the charity, or by any person acting on its behalf for the purposes of fundraising, about fundraising activity

* the charity has established principles and standards to ensure that vulnerable people and other members of the public are protected from behaviour which:

- is an unreasonable intrusion on a person's privacy
- is unreasonably persistent
- places undue pressure on a person to give money or other property

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TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2018

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of Hammersmith and Fulham Association for Mental Health for the purposes of company law) are responsible for preparing the Board of Trustees' Report (incorporating a directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the result of the company for that period.

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

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- observe the methods and principles in charity SORP
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the 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 company's auditor is 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 auditor is aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislations in other jurisdictions.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the special provisions for small companies under part 15 of the Companies Act 2006.

Auditors

haysmacintyre have indicated their willingness to continue in office and offer themselves for re- appointment as such, under Section 485 of the Companies Act 2006.

Approved by the board on 27.9.18 2018 and signed on its behalf


..... Chair

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF HAMMERSMITH AND FULHAM ASSOCIATION FOR MENTAL HEALTH

Opinion

We have audited the financial statements of Hammersmith and Fulham Association for Mental Health for the year ended 31 March 2018 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, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2018 and of the charitable company's net movement in funds, including the 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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.

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 9, 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.

Auditor's responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report (which includes the strategic report and the directors' report prepared for the purposes of company law) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the Trustees' Annual Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report (which incorporates the strategic report and the directors' report).

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charitable company; or
- the charitable company 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 prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed



Kathryn Burton (Senior Statutory Auditor)
For and on behalf of haysmacintyre, Statutory Auditors

Date: 27th September 2018

10 Queen Street Place
London
EC4R 1AG

Hammersmith and Fulham Association for Mental Health
(Known as Hammersmith and Fulham Mind)
Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2018

	Vote	Unrestricted £	Restricted £	2018 Total £	Unrestricted £	Restricted £	2017 Total £
Income from:							
Donations and legacies	2	37,555	-	37,555	34,227	-	34,227
Charitable activities		-	-	-	-	-	-
Day Services	3	3,871	161,378	165,249	10,312	190,682	200,994
Cityfix/CHS	3	-	94,050	94,050	-	93,929	93,929
Advocacy Hospital	3	5,184	124,350	129,534	2,992	124,323	127,315
Advocacy-Wormwood	3	-	16,234	16,234	-	16,223	16,223
Education and Employer Engagement	3	541,110	-	541,110	303,618	-	303,618
Advice and Information	3	12,941	84,475	97,416	57,738	75,262	133,000
User Involvement Project	3	60,637	180,000	240,637	84,909	157,360	242,269
Counselling	3	25,435	-	25,435	44,535	-	44,535
Other trading activities	4	24,193	-	24,193	33,069	-	33,069
Investments	5	109	-	109	273	-	273
Other		-	-	-	-	-	-
Total income		711,035	660,487	1,371,522	571,673	657,779	1,229,452
Expenditure on:							
Charitable activities		-	-	-	-	-	-
Day Services	6	3,871	161,378	165,249	-	192,738	192,738
Cityfix/CHS	6	-	86,843	86,843	-	103,317	103,317
Advocacy-Hospital	6	5,184	124,199	129,383	-	138,770	138,770
Advocacy-Wormwood	6	-	14,367	14,367	-	16,723	16,723
Education and Employer Engagement	6	501,539	-	501,539	277,927	-	277,927
Advice and Information	6	12,158	84,475	96,633	37,821	75,720	113,541
User Involvement Project	6	42,536	191,863	234,399	53,952	160,052	214,004
Counselling	6	65,870	-	65,870	62,582	-	62,582
Other		60,394	-	60,394	51,788	-	51,788
Total expenditure		691,552	663,125	1,354,677	484,070	687,320	1,171,390
Net income / (expenditure) before Movement on Pension Provision		19,483	(2,638)	16,845	87,603	(29,541)	58,062
Movement on Pension Provision		25,000	-	25,000	13,000	-	13,000
Net income / (expenditure) for the year		44,483	(2,638)	41,845	100,603	(29,541)	71,062
Transfers between funds				-	(3,754)	3,754	
Net movement in funds		44,483	(2,638)	41,845	96,849	(25,787)	71,062
Reconciliation of funds:							
Total funds brought forward		165,209	11,886	177,095	68,360	37,673	106,033
Total funds carried forward		209,692	9,248	218,940	165,209	11,886	177,095

Notes on pages 15 to 29 form part of the financial statements

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above

Hammersmith and Fulham Association for Mental Health
(Known as Hammersmith and Fulham Mind)
Balance sheet

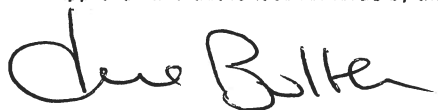
Company no. 02257523

As at 31 March 2018

	Note	£	2018 £	£	2017 £
Fixed assets:					
Tangible assets	12		11,142		5,657
			<u>11,142</u>		<u>5,657</u>
Current assets:					
Debtors	13	371,498		326,771	
Cash at bank and in hand		455,591		492,729	
		<u>827,089</u>		<u>819,500</u>	
Liabilities:					
Creditors: amounts falling due within one year	14	(419,291)		(423,062)	
Net current assets / (liabilities)			<u>407,798</u>		<u>396,438</u>
Total assets less current liabilities			<u>418,940</u>		<u>402,095</u>
Provision of Pension Liability	16		<u>(200,000)</u>		<u>(225,000)</u>
Total net assets / (liabilities)			<u>218,940</u>		<u>177,095</u>
The funds of the charity:	18				
Restricted income funds			9,248		11,886
Unrestricted income funds:					
Designated funds		11,142		5,656	
General funds		398,551		384,553	
Pension reserve		(200,000)		(225,000)	
Total unrestricted funds			<u>209,692</u>		<u>165,209</u>
Total charity funds			<u>218,940</u>		<u>177,095</u>

The financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved and authorised for issue by the trustees on 27th September, 2018 and signed on their behalf by



Jane Bullen
Chair

Hammersmith and Fulham Association for Mental Health
 (Known as Hammersmith and Fulham Mind)
 Statement of cash flows

For the year ended 31 March 2018

	Note	2018	2017
		£	£
Cash flows from operating activities	19		
Net cash provided by / (used in) operating		(30,248)	130,268
Cash flows from investing activities:			
Dividends, interest and rents from investments		109	273
Purchase of fixed assets		(7,000)	(4,892)
Net cash provided by / (used in) investing activities		(6,891)	(4,619)
Change in cash and cash equivalents in the year		(37,139)	125,649
Cash and cash equivalents at the beginning of the year		492,729	367,080
Cash and cash equivalents at the end of the year		455,590	492,729

For the year ended 31 March 2018

1 Accounting policies

a) Statement of Compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) General Information:

The charity is a private company limited by guarantee, incorporated in England and Wales (company number: 02257523) and a charity registered in England and Wales (charity number: 801259). The charity's registered office is 309 Lillie Road, London, SW6 7LL.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

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

e) Key judgments and uncertainties

Apart from the provision for the pension scheme liability as noted in the Trustee Report, the trustees do not consider that there are any other sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

f) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

Donations are recognised when the charity receives written confirmation of the amount, it is probable that the income will be received and the amount can be measured reliably.

g) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Hammersmith and Fulham Association for Mental Health
(Known as Hammersmith and Fulham Mind)
Notes to the financial statements

For the year ended 31 March 2018

1 Accounting policies (continued)

h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

i) Expenditure and Irrecoverable VAT

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of directly delivering the charitable activities.
- Other expenditure represents those items not falling into any other heading.
- Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

j) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity.

k) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

l) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £750. Depreciation costs are allocated to central costs. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual

● Motor Vehicles	20%
● Furniture	30%
● Equipment	20%

m) Financial Investments:

Basic financial investments are transactions that result in the recognition of financial assets and liabilities. The trade and other accounts receivables and payables are accounted for on the following basis:

n) Debtors

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.

o) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term savings accounts. Cash balances exclude any funds held on behalf of service users.

p) 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.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**Hammersmith and Fulham Association for Mental Health
(Known as Hammersmith and Fulham Mind)
Notes to the financial statements**

For the year ended 31 March 2018

p) Employee Benefits:

Pensions

Hammersmith and Fulham Mind ran a Defined Benefit Scheme administered by The Pensions Trust. The Pensions Trust ran a multiple scheme for small organisations involved in social, educational, charitable, voluntary or similar work. The financial position and the income and expenditure of The Pensions Trust are disclosed in its annual financial statements. A shortfall has occurred on this scheme and each participating company in the scheme is required to make good their share of the shortfall. The liability is reduced when payments are made to The Pension Trust. In October 2015, an Auto-Enrolment Workplace Pension Scheme was set up for all employees on a Defined Contribution basis.

Short Term benefits

Short term benefits including holiday pay are recognised in the period in which the service is received.

Hammersmith and Fulham Association for Mental Health
 (Known as Hammersmith and Fulham Mind)
 Notes to the financial statements

For the year ended 31 March 2018

2 Income from donations and legacies

	Unrestricted £	Restricted £	2018 Total £	2017 Total £
Gifts	37,555	-	37,555	34,227
Legacies	-	-	-	-
	37,555	-	37,555	34,227

The greater part of donations were from Allianz Corporate Fundraising.

Hammersmith and Fulham Association for Mental Health
(Known as Hammersmith and Fulham Mind)
Notes to the financial statements

For the year ended 31 March 2018

3 Income from charitable activities

	Unrestricted £	Restricted £	2018 Total £	2017 Total £
Clinical Commissioning Group-Vocational Project	-	121,352	121,352	121,322
Clinical Commissioning Group-Befriending Service	-	40,026	40,026	40,015
Big Lottery Group-Beating Isolation	-	-	-	29,345
EPP	-	-	-	2,812
Recharged to Mind in Ealing and Hounslow	3,871	-	3,871	-
Tinder Foundation Project-Reboot UK	-	-	-	7,500
Sub-total for Day Opportunity services	3,871	161,378	165,249	200,994
Clinical Commissioning Group-CityFix	-	76,219	76,219	76,096
Clinical Commissioning Group-Cleaning Hit Squad	-	17,831	17,831	17,833
Sub-total for CityFix/CHS/Social Enterprise	-	94,050	94,050	93,929
Clinical Commissioning Group- Hospital Advocacy	-	106,350	106,350	106,323
AOD Funded Advocacy	-	18,000	18,000	18,000
Recharged Supervision for Mind in Ealing & Hounslow	5,184	-	5,184	2,992
Sub-total for Hospital Advocacy	5,184	124,350	129,534	127,315
NHS Barnet-Wormwood Scrubs Advocacy	-	16,234	16,234	16,223
Sub-total for Wormwood Scrubs Advocacy	-	16,234	16,234	16,223
Clinical Commissioning Group-Advice and Gateway	-	74,382	74,382	74,362
Care Packages from London Catalyst	-	400	400	900
Recharged to Mind in Ealing and Hounslow	3,941	-	3,941	3,818
Clinical Commissioning Group-Social Prescription	-	9,693	9,693	52,400
DEBK Enhanced Pathways	9,000	-	9,000	-
MOPAC-Domestic Violence Prevention	-	-	-	1,220
Other Income	-	-	-	300
Sub-total for Advice & Information	12,941	84,475	97,416	133,000
Clinical Commissioning Group-User Involvement	-	180,000	180,000	157,360
LBHF-Carers	6,000	-	6,000	8,000
Mad Alliance Co Prod NHS Central	31,693	-	31,693	57,047
LBHF-Hoarder Support Groups	10,000	-	10,000	10,000
Recharged to Mind in Ealing and Hounslow	12,944	-	12,944	9,862
Sub-total for User Involvement	60,637	180,000	240,637	242,269
Carried forward	82,633	660,487	743,120	813,730

Hammersmith and Fulham Association for Mental Health
(Known as Hammersmith and Fulham Mind)
Notes to the financial statements

For the year ended 31 March 2018

3 Income from charitable activities (continued)

	Unrestricted £	Restricted £	2018 Total £	2017 Total £
Brought forward	82,633	660,487	743,120	813,730
Project Reach Partnership with AOD	56,515	-	56,515	94,934
BBO Employment Project with National MIND	76,206	-	76,206	9,494
Twining Enterprises IPS Employment	9,357	-	9,357	-
Grenfell Project with W London CCG and RBKC	34,176	-	34,176	-
In Education Support	70,866	-	70,866	48,124
CAMHS TriBorough NHS	110,712	-	110,712	48,620
Training and Consultancy	183,278	-	183,278	92,220
Ingeus and Ixion Work Programme Support	-	-	-	10,226
Sub-total for Education and Employer	541,110	-	541,110	303,618
Counselling	25,435	-	25,435	44,535
Sub-total for Counselling	25,435	-	25,435	44,535
Total income from charitable activities	649,178	660,487	1,309,665	1,161,883

4 Income from other trading activities

	Unrestricted £	Restricted £	2018 Total £	2017 Total £
Recharged Management Fees to Mind in Ealing & Other	24,193	-	24,193	33,069

5 Income from investments

	Unrestricted £	Restricted £	2018 Total £	2017 Total £
Bank Interest income	109	-	109	273
	109	-	109	273

Hammersmith and Fulham Association for Mental Health
(Known as Hammersmith and Fulham Mind)
Notes to the financial statements

For the year ended 31 March 2018

6 Analysis of expenditure

	Charitable activities											2018 Total £	
	Fundraising £	Day Services £	CityFix/CHS £	Advocacy £	Advocacy Wormwood £	Employer support £	Advice And Info £	User Involvement £	Counselling £	Charges to Ealing £	Governance costs £		Support costs £
Staff costs (Note 8)	21,161	101,223	49,603	94,942	10,491	311,418	65,950	99,743	36,827	28,064	5,805	144,503	965,925
Staff costs	1%	17%	14%	19%	2%	27%	4%	10%	6%				5,805
Staff costs Governance	1,921	10,005	12,474	1,584		72,327	3,107	107,467	15,437			96,667	320,988
Overheads		17,408	9,167									26,000	52,575
Rent													9,384
Audit Fees (Note 7)													
Support costs	23,082	128,636	71,244	96,526	10,491	385,745	69,057	207,210	52,264	28,064	15,189	267,170	1,354,677
Governance costs	9,248	36,613	15,599	32,857	3,876	115,794	27,576	27,189	13,606			282,358	
	0												
Total expenditure 2018	32,330	165,249	86,843	129,383	14,367	501,539	96,633	234,399	65,870	28,064			1,354,677
Total expenditure 2017	5,040	192,738	103,317	138,770	16,723	277,927	113,541	214,004	62,582	46,748			1,171,390

Of the total expenditure, £691,552 was unrestricted (2017 £484,069) and £663,125 was restricted (2017 £687,321).

**Hammersmith and Fulham Association for Mental Health
(Known as Hammersmith and Fulham Mind)
Notes to the financial statements**

For the year ended 31 March 2018

7 Net Income for the year

This is stated after charging / crediting:

	2018	2017
	£	£
Depreciation	1,514	1,809
Operating lease rentals:		
Property	52,575	50,117
Other	843	816
Auditors' remuneration (excluding VAT):		
Audit	8,300	10,056
	<u>8,300</u>	<u>10,056</u>

8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2018	2017
	£	£
Salaries and wages	864,952	743,841
Social security costs	75,678	65,572
Employer's contribution to defined contribution pension schemes	5,094	4,887
Operating costs of defined benefit pension schemes	25,408	24,318
	<u>971,132</u>	<u>838,618</u>

No employee earned more than £60,000 during the year (2017: nil).

The total employee benefits including pension contributions of the key management personnel were £296,421 (2017: £215,855).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2017: £nil). No charity trustee received payment for professional or other services supplied to the charity (2017: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £457 (2017: £158) incurred by 2 members (2017: 2) relating to attendance at a National Mind Trustee Conference and a Mind Network Futures Conference.

**Hammersmith and Fulham Association for Mental Health
(Known as Hammersmith and Fulham Mind)
Notes to the financial statements**

For the year ended 31 March 2018

9 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2018 No.	2017 No.
Day Services and Employment	5	8
Advocacy	5	4
Advice and Counselling	17	8
User Involvement	2	3
Support	4	5
	<hr/>	<hr/>
	33	28
	<hr/> <hr/>	<hr/> <hr/>

10 Related party transactions

There were no related party transactions to disclose for 2018. (2017: £nil).

11 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Hammersmith and Fulham Association for Mental Health
(Known as Hammersmith and Fulham Mind)
Notes to the financial statements

For the year ended 31 March 2018

12 Tangible fixed assets

	Fixtures £	Computer £	Motor £	Total £
Cost or valuation				
At the start of the year	5,238	46,577	19,170	70,985
Additions in year	7,000	-	-	7,000
Disposals in year	-	-	-	-
At the end of the year	12,238	46,577	19,170	77,985
At the start of the year	5,238	40,921	19,170	65,329
Charge for the year	-	1,514	-	1,514
Eliminated on disposal	-	-	-	-
At the end of the year	5,238	42,435	19,170	66,843
Net book value				
At the end of the year	7,000	4,142	-	11,142
At the start of the year	-	5,656	-	5,656

All of the above assets are used for charitable purposes.

13 Debtors

	2018 £	2017 £
Trade debtors	287,183	298,159
Other debtors	41,836	1,682
Prepayments	42,479	26,930
	371,498	326,771

14 Creditors: amounts falling due within one year

	2018 £	2017 £
Trade creditors	178,317	113,902
Taxation and social security	21,017	17,615
Other creditors	8,141	8,254
Accruals	36,760	27,840
Deferred income (Note 15)	175,056	255,451
	419,291	423,062

Hammersmith and Fulham Association for Mental Health
(Known as Hammersmith and Fulham Mind)
Notes to the financial statements

For the year ended 31 March 2018

15 Deferred Income

Deferred income comprises £52.4K from W. London CCG and Royal Borough of Kensington and Chelsea for the Grenfell Trauma Project, £4.9K from the DEBK Trust for the funding of the Enhanced Pathways Project, £8K from the West London Student Trust for the Learn Well Project, £39K from three Boroughs funding the CAMHS project-H & F, Central and West London CCG's (North West London Collaboration of Clinical Commissioning Groups), £4.9K for Training Sessions funded by Ealing CCG, £12K from City & Hackney Mind for the delivery of the Blue Light Training Project and £15K from the Clothworkers Guild.

	2018 £	2017 £
Balance at the beginning of the year	255,451	159,051
Amount released to income in the year	(255,451)	(159,051)
Amount deferred in the year	175,056	255,451
	<u>175,056</u>	<u>255,451</u>
Balance at the end of the year	<u>175,056</u>	<u>255,451</u>

16 Pension Provision

	2018 £	2017 £
Pension Provision	200,000	225,000
	<u>200,000</u>	<u>225,000</u>

Hammersmith and Fulham Mind ran a Defined Benefit Scheme administered by The Pensions Trust. The Pensions Trust ran a multiple scheme for small organisations involved in social, educational, charitable, voluntary or similar work. The financial position and the income and expenditure of The Pensions Trust are disclosed in its annual financial statements. A shortfall has occurred on this scheme and each participating company in the scheme is required to make good their share of the shortfall. The liability is reduced when payments are made to The Pension Trust. In October 2015, an Auto-Enrolment Workplace Pension Scheme was set up for all employees on a Defined Contribution basis.

17 Analysis of net assets between funds

	General £	Designated £	Restricted £	Total funds £
Tangible fixed assets	-	11,142	-	11,142
Net current assets	398,551	-	9,248	407,798
Pension Provision	(200,000)	-	-	(200,000)
	<u>198,551</u>	<u>11,142</u>	<u>9,248</u>	<u>218,940</u>
Net assets at the end of the year	<u>198,551</u>	<u>11,142</u>	<u>9,248</u>	<u>218,940</u>

Hammersmith and Fulham Association for Mental Health
(Known as Hammersmith and Fulham Mind)
Notes to the financial statements

For the year ended 31 March 2018

18 Movements in funds

	At the start of the year £	Income £	expenditure and Movements in Pension Provision £	Transfers £	At the end of the year £
Restricted funds:					
Day Services	-	161,378	(161,378)		
CityFix/CHS	-	94,050	(86,843)		7,207
Advocacy	-	124,350	(124,199)		151
Advocacy-Wormwood	0	16,234	(14,367)		1,867
Advice & Information Pathways	-	84,475	(84,475)		
User Involvement	11,864	180,000	(191,864)		
Education Support J Lyon and West London College	22	-			22
Total restricted funds	11,886	660,487	(663,125)		9,248
Unrestricted funds:					
Designated funds					
Fixed Assets	5,656			5,486	11,142
Total designated funds	5,656			5,486	11,142
Pension Reserve	(225,000)		25,000		(200,000)
General funds	384,553	711,035	(691,552)	(5,486)	398,551
Total unrestricted funds	165,209	711,035	(666,552)		209,692
Total funds including pension fund	177,095	1,371,522	(1,329,677)		218,940

Purposes of restricted funds

Day Services is the result of a merger of the Small Jobs Projects and Consumer Forum into a single project. It also supplies a drop-in centre that provides a variety of activities and services for clients.

Cityfix and Cleaning Hit Squad (CHS) provide employment skills, work experience and services to local enterprises.

Advocacy provides advocacy to patients of Charing Cross Hospital and Community Advocacy.

Advocacy Wormwood provides an independent service to support prisoners.

The Advice and Information service provides support on a range of topics including mental health service, welfare benefits, housing, etc.

User Involvement enables mental health service users to have an effective voice on issues in local mental health service provision.

Purposes of designated funds

The Fixed Assets Fund reflects capitalised equipment purchased by using unrestricted fund or Capital grants where there is no continuing restriction as to use. The balance carried forward is equal to the net book value of the related fixed assets.

Hammersmith and Fulham Association for Mental Health
(Known as Hammersmith and Fulham Mind)
Notes to the financial statements

For the year ended 31 March 2018

Comparative Movement in Funds (2017)

	01/04/2016 £	Income £	Expenditure and Movements in Pension Provision £	Transfers £	31/03/2017 £
Restricted funds:					
Day Services	90	190,682	(192,738)	1,966	-
CityFix/CHS	9,096	93,929	(103,317)	292	-
Advocacy	13,867	124,323	(138,770)	580	-
Advocacy-Wormwood	36	16,223	(16,723)	464	-
Advice & Information/Pathways	6	75,262	(75,720)	452	-
User Involvement	14,556	157,360	(160,052)	-	11,864
Education Support J Lyon and West	22	-	-	-	22
Total restricted funds	37,673	657,779	(687,320)	3,754	11,886
Unrestricted funds:					
Designated funds:					
Fixed Assets	2,578	-	-	3,078	5,656
Total designated funds	2,578	-	-	3,078	5,656
Pension Reserve	(238,000)	-	13,000	-	(225,000)
General funds	303,782	571,673	(484,069)	(6,833)	384,553
Total unrestricted funds	68,360	571,673	(471,069)	(3,755)	165,209
Total funds including pension fund	106,033	1,229,452	(1,158,389)	-	177,095

Hammersmith and Fulham Association for Mental Health
(Known as Hammersmith and Fulham Mind)
Notes to the financial statements

For the year ended 31 March 2018

19 Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2018	2017
	£	£
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	41,845	71,062
Depreciation charges	1,514	1,810
Movement on Pension Provision	-	(13,000)
Dividends, interest and rent from investments	(109)	(273)
(Increase)/decrease in debtors	(44,727)	(143,593)
Increase/(decrease) in creditors	(28,771)	214,262
Net cash provided by / (used in) operating activities	(30,248)	130,268

20 Analysis of cash and cash equivalents

	At 1 April	Cash flows	Other	At 31 March
	£	£	£	2018
				£
Cash in hand	492,729	(37,140)	-	455,589
Total cash and cash equivalents	492,729	(37,140)	-	455,589

21 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for

	Property		Equipment	
	2018	2017	2018	2017
	£	£	£	£
Less than one year	54,516	-	648	-
One to five years	108,000	25,000	2,269	-
Over five years	9,000	105,000	-	-
	171,516	130,000	2,917	-

22 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

**Hammersmith and Fulham Association for Mental Health
(Known as Hammersmith and Fulham Mind)
Notes to the financial statements**

For the year ended 31 March 2018

23 Financial Instruments

	2018	2017
Financial assets measured at amortised cost	<u>792,567</u>	<u>792,567</u>
Financial liabilities measured at amortised cost	<u>167,611</u>	<u>167,611</u>

