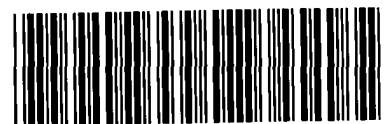


REGISTERED COMPANY NUMBER: 02853335 (England and Wales)
REGISTERED CHARITY NUMBER: 1033000

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2017
for
Northampton And District Mind**

Harris & Co
Chartered Accountants
2 Pavilion Court
600 Pavilion Drive
Northampton
Northamptonshire
NN4 7SI

THURSDAY



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COMPANIES HOUSE

Northampton And District Mind

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for the Year Ended 31 March 2017**

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Northampton And District Mind

Report of the Trustees for the Year Ended 31 March 2017

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2017. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Documents referred to in this report are available for inspection at the AGM and during office hours following reasonable notice or copies can be provided, normally free of charge, but the association reserves the right to make a reasonable charge.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The company is a charity and exists to benefit the public by promoting the preservation of mental health and to assist in relieving and rehabilitating persons suffering from mental health disorders or conditions of emotional or mental distress. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities.

The company has the following strategies to enable it to achieve its charitable objectives:

- > To continue to diversify services to complement the changing pattern of local public services.
- > To retain core services and develop more flexible and targeted services to promote individual progression, development, and recovery.
- > To embrace promoting choice, independence and social inclusion as the underpinning value-base of all service provisions.
- > To increase the organisation's capacity to generate income from its own activities and strengthen fund-seeking opportunities by developing collaborative working arrangements with allied agencies and organisations.
- > To enhance working with statutory sector partners.
- > To continue to invest in the professional development of staff and volunteers.
- > To deliver high quality and appropriate services for people who experience mental ill health, promoting recovery, independence, integration and social inclusion at all times.

The charity provides community access/social inclusion and preventative services in Daventry, Northampton, Brackley, and Towcester, a young people's service, user-run services, self-directed support services, a community navigator service, and a student learning hub

OBJECTIVES AND ACTIVITIES

Public benefit

Our main activities and who we try to help are described below. All our charitable activities focus on the promotion of the preservation of mental health and to assist in relieving and rehabilitating persons suffering from mental health disorders or conditions of emotional or mental distress and are undertaken to further our charitable purposes for the public benefit. We have given due regard to the guidance issued by the Charities Commission on public benefit.

Community Access/Social Inclusion Services Objectives: To promote the individual development, progression and recovery of individuals who experience a mental health problem. This is achieved through providing a combination of 1-1 support and group work aimed to help people develop self-management strategies for coping with their mental health problem. There are also opportunities for people to participate in various educational groups, recreational activities, and to develop social networks. All services have an under-pinning value-base of promoting social inclusion.

Preventative/Early Intervention Services Objectives: To identify people at risk and to halt or slow down any deterioration then actively seek to improve their situation.

Self-Directed Support Services: Self-directed support is the name given to a way of redesigning the social care system so that the people who access services can take much greater control over them. Direct payments and individual budgets give people who use social care the opportunity to control the resources allocated to their support. Northampton and District Mind offers a range of services to support people to meet the outcomes that they have identified that they would like to achieve. Individuals can pick from a 'menu' of services or they can plan a bespoke package of care with a member of staff. All services are competitively priced and can be paid for using a direct payment or an individual budget.

Young People's Service Objectives: To support young people with mental health problems and/or complex social needs to overcome the obstacles in their lives that are identified by the young person. This is achieved through the provision of 1-1 casework which offers both emotional and practical support. There are also opportunities to access a young person's group in Daventry which offers emotional and practical support to assist young people to access educational, employment or training opportunities.

Community Navigator Service Objectives: A first point of contact to help individuals identify where they are now, where they want to go and what's stopping them getting there. As appropriate, individuals are offered a range of information resources to help them explore their options, referral and sign-posting to other services, the provision of guidance and self-help manuals, or 1-1 support of no longer than 6 weeks.

Moulton Monday Club: Provides mutual support, opportunities to participate in various recreational activities, and a forum to develop supportive social networks.

Over 5,000 people contacted/accessed these services during the year, with between 15 and 32 people using individual services per day.

ACHIEVEMENT AND PERFORMANCE

Northampton and District Mind Trustee Report on Achievements and Performance 2016-17

Every year we seem to report that it has been a challenging year as funding availability reduces while demand for services increases and this year is no different. Yet, we can speak for the whole organisation when I say we are proud of how much Northampton and District Mind has achieved amidst this turbulent funding environment.

ACHIEVEMENT AND PERFORMANCE

Despite the financial challenges, it has once again been a busy, productive and successful year. In this Annual Review, you will see some examples of the superb work done by our staff, volunteers, students and service users. Services have gone from strength to strength, we have sustained the level and quality of our services, expanded their scope, introduced new services to meet the mental health needs of local people and also been involved in a project of regional and national importance.

Strategic Plan

Early in 2016 the Trustees, Managers, Staff, and Service Users came together to agree the strategic direction of the organisation for the next 5 years. We identified 5 key objectives:

1. **Promotion.** To invest in activities and resources to promote the organisation, its services and mental health awareness.
2. **Increase and Diversify Funding.** To identify opportunities for introducing new services to access other funding streams, explore opportunities to generate more independent income and expand our collaborative working arrangements.
3. **Quality.** To maintain the high rating achieved through National Mind Quality Standards and match or exceed performance in all external quality assessments
4. **Involvement/Co-production.** To maximise the roles of service users in staff induction, training and recruitment. Encourage more service users to join internal decision-making forums and committees. Ensure that service users are "co-producers" of new services particularly in the area of peer support and self-management educational groups and courses.
5. **Evidence.** To ensure that robust, efficient approaches to outcome measurement and reporting are in place across the organisation. To market Northampton and District Mind's services with a focus on value for money and positive outcomes. Ensure that quality measures in use are appropriate to the task and accurately measure and reflect all the work Northampton and District Mind achieves.

Progress so far

1. Various different types of promotional activities have taken place this year, from fund-raising events to workshops and conferences, and even a television appearance!
2. We have made a commitment to improving our services and the wider mental health sector through expanding our collaborative working arrangements. The issues we face as a sector are too big for any one organisation to take on, we know that the demand for services far outweighs the capacity, but we believe we can make a difference if we work with other agencies whose aims are in tune with our own. In this review you will see that we have worked with National Mind, the other local Minds, Depression Alliance, and Bipolar UK, to deliver the

ACHIEVEMENT AND PERFORMANCE

Side-by-Side project, we have continued our collaborative working arrangements with Mental Health Northants Collaboration (MHNC) and NHFT to deliver the Navigator contract, we have just concluded a pilot project undertaken in partnership with NHFT to run a Crisis Caf  which will be extended into 2017, we have worked with the CCG, MHNC, and statutory sector colleagues to start to establish a Wellbeing Education Network, we have commenced delivery of a wellbeing service for the residents of Orbit Housing in collaboration with Support Northamptonshire and the other local Minds, and we are about to commence a mentoring and employment support service in collaboration with Voluntary Impact Northamptonshire and MHNC. Details of all of these services appear elsewhere in the Review. We believe these collaborations will help achieve growth for the organisation in terms of numbers of people helped, income generated, and the positive impact for our service users. It is also an opportunity to gain access to new skills and networks, and to further the goals of the organisation

3. Not only do we measure our own standards through our Mind Quality Mark self-assessment, we also aim to ensure that we're meeting and exceeding industry standards in our work. In 2016, we were proud to achieve the Investors in People award; the nationally recognised standard for people management. We will continue to invest in quality improvements.
4. The collaborative working to develop the Wellbeing Education Network and the delivery of the Side-by-Side project both involved working with service users or people who had lived experience of mental distress to co-produce the promotional materials, write self-management training programmes and courses, as well as the direct delivery of services. This work will continue through 2017.
5. We are committed to measuring our impact. We want to understand what works so we can continuously improve the effectiveness of our services. We want the individuals, companies and organisations funding us to know that we will always provide a high-quality experience where anyone with mental health problems can feel safe and supported. We will continue to develop this area of our work.

ACHIEVEMENT AND PERFORMANCE

As well as introducing new services we have restructured and revamped our Mental Health Resource Centres to deliver more self-management training, more peer support, and more structured 1-1 practical and emotional support. Our Mental Health Resource Centres support people through the ups and downs of mental distress by enabling them to take control of their own lives through person-centred support. The services help people manage their mental health, rediscover lost skills, develop new ones through groups and courses and open doors to employment and other opportunities in the local community. An average of 83 people per day accessed Mind services in 2016 and 4690 well-being and recovery group sessions were delivered across the organisation.

Therefore it's been a big year at Northampton and District Mind, with lots of change and new, exciting projects arising. We would like to thank everyone involved in our activities, whether as funders or fundraisers, volunteers or students, as well as of course our trustees, whose work is often hidden from view. This is particularly poignant this year because Peter Brearley, Chair of Northampton and District Mind for a number of years, has decided to retire. He has been a stalwart champion of Mind during that time and a tremendous source of support to the organisation we would like to wish him well for the future and thank him for his magnificent contribution to the work of Mind during the years he has supported us.

FINANCIAL REVIEW

Our policy is to budget annual expenditure in line with expected income to meet the needs of the service users so that there is neither a surplus nor deficit in the year, excluding any movement in the value of investments. The main sources of income are joint Northamptonshire County Council social funding and NHS health funding received through Northamptonshire Healthcare NHS Foundation Trust, the Mind shop, donations and share dividends. The charity's expenditure supports the agreed requirements of the commissioners and other activities to meet the needs of its various users.

In the current year the income from the joint funding from Health and Social Services reduced to £103,196, college placements income fell by £240 to £23,980 due mainly to timing differences, donations increased by £16,651 to £28,945 and we thank those individuals and organisations who have given so generously. The share of shop profits rose by £2,268 to £26,803 including a charge of £10,000 for the cost of shared services.

The total income increased by £28,571 to £689,831 whilst costs were £681,240 (excluding depreciation), and as a result the charity had an operating surplus of £8,591 before allowing for depreciation of £765. The building, Anchor House, is maintained in good condition and all maintenance costs are charged to current expenditure.

The value of investments increased by £18,954 to £120,396 and the reserves have increased by £26,780 and now stand at £309,147.

Reserves policy

The charity maintains sufficient reserves to support its range of services and planned developments. Net current assets plus investments now stand at £183,263.

The reserves of the charity are in the form of cash reserves and long-term investments. The charity maintains a minimum of two months operating costs as cash reserves. The charity also owns, and has as its principal tangible asset, Anchor House in Northampton, which is used as the location for a variety of the charity's services and provides long-term stability in the furtherance of the charity's objectives.

FINANCIAL REVIEW

Investment policy

The charity has a portfolio of stocks and shares as a long-term investment providing both income generation in the form of dividends and growth in the value of investments for future developments. Its policy is, wherever possible, to reduce the risk to its assets, but recognises the fact that the value of shares can fluctuate. The charity, in line with the policy of National Mind, does not invest directly in drug companies.

Review of major risks

Major risks have been identified by the trustees, are regularly reviewed by the trustees and systems established to mitigate those risks.

The trustees are fully aware of the reliance on grants and contracts for the maintenance and development of the charity's services as reported in previous years, the charity continues its efforts to diversify its activities supported by funding from a wider range of income sources.

The charity has insurance cover for its property and for legal liabilities normally associated with its operations. The charity recognises its legal and moral duty to minimise personal risk to its users, staff and members of the public and regularly reviews its policies.

Plans for future periods

Key areas for development during 2017-18 are:

- > The development of services to deliver against individual budget holder's needs and aspirations.
- > The continued development and expansion of social inclusion services
- > The development of early intervention/prevention services
- > The development of an employee assist programme to support employers
- > The need to further diversify our income sources

We will continue to work closely with Commissioners to maximise our contracted income and to ensure the smooth transition of services as funding moves from the service level agreement to a combination of contracted funding and funding through individual budgets.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The charity has an Executive Committee of Trustees who are also Directors of the company. They are elected from the membership of the Charity. The committee meets at least eight times a year. They appointed K Buckby as Chief Executive, who is directly accountable to them, and is responsible for the management of the operations of the charity.

The Executive Committee has at least six but no more than twelve trustees; at least two shall have been users of mental health services. A policy is in place for the selection and development of trustees and an information pack and induction programme is in place. Trustees are updated on major activities and important issues at board meetings and are involved in specific projects in developing the work of Mind. Trustees and Honorary Officers have a job description and a code of conduct. Trustees are sought from a wide range of cultures, social backgrounds and experiences, which will enhance the services provided of the association. The Association is keen to receive nominations for Trustees from minority ethnic groups and for female Trustees. Vacancies are advertised through personal contact, the volunteer bureau, local professional organisations and members are actively encouraged to become trustees. The organisation is particularly keen to recruit members of minority ethnic groups and other under-represented groups.

Trustees are responsible for agreeing the strategies of the association, ensuring compliance with all relevant laws and governing documents, agreeing policies, setting financial budgets and ensuring compliance with financial and operational targets.

The Chief Executive reports directly to the Executive Committee and is responsible for the effective running of the association through the management and staffing structure. The Chief Executive is supported by four managers and fourteen members of staff. There are also thirteen volunteers supporting the work of the association. The association actively encourages users to become volunteers in Mind and other organisations as a possible first step to securing paid employment. As reported in note 10 in the Financial Report the average number of employees during the year was eighteen, and the average number of full time equivalents was eighteen. The cost of employing them was £426,440.

The charity is constituted as a company limited by guarantee, and it is therefore governed by its Memorandum and Articles of Association.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
02853335 (England and Wales)

Registered Charity number
1033000

Registered office
Anchor House
6/7 Regent Square
Northampton
NN1 2NQ

Report of the Trustees
for the Year Ended 31 March 2017

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

P Brearley	Management Consultancy - Retired	- resigned 28/3/2017
I Drinkwater	IT	
Ms G M Horrell	Mental Health Consultant - Retired	- resigned 28/3/2017
A Mcmurtrie	Civil Servant	
K J Oswin	IT Consultant	
P K J Spencer	Retired	
G Steele	Retired	- resigned 28/3/2017
Dr A Wood	General Practitioner	- appointed 26/3/2017
C Ziddan	Unemployed	- appointed 26/3/2017

Company Secretary

Mrs K A Buckby

Independent examiner

Harris & Co
Chartered Accountants
2 Pavilion Court
600 Pavilion Drive
Northampton
Northamptonshire
NN4 7SL

Approved by order of the board of trustees on 4 December 2017 and signed on its behalf by:

K J Oswin - Trustee



**Independent Examiner's Report to the Trustees of
Northampton And District Mind**

Independent examiner's report to the trustees of Northampton And District Mind ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2017.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of BA FCA which is one of the listed bodies

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached

**Independent Examiner's Report to the Trustees of
Northampton And District Mind**



Phillip Harris
BA FCA
Harris & Co
Chartered Accountants
2 Pavilion Court
600 Pavilion Drive
Northampton
Northamptonshire
NN4 7SL

4 December 2017

Northampton And District Mind

**Statement of Financial Activities
for the Year Ended 31 March 2017**

	Not es	Unrestricted fund £	Restricted fund £	2017 Total funds £	2016 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	55,748	-	55,748	36,829
Charitable activities	5				
Charitable Activities		523,755	-	523,755	543,515
Other trading activities	3	106,281	-	106,281	76,860
Investment income	4	<u>4,047</u>	<u>-</u>	<u>4,047</u>	<u>4,056</u>
Total		689,831	-	689,831	661,260
EXPENDITURE ON					
Charitable activities	6				
Charitable Activities		<u>682,005</u>	<u>-</u>	<u>682,005</u>	<u>717,809</u>
Total		682,005	-	682,005	717,809
Net gains/(losses) on investments		<u>18,954</u>	<u>-</u>	<u>18,954</u>	<u>(7,018)</u>
NET INCOME/(EXPENDITURE)		26,780	-	26,780	(63,567)
RECONCILIATION OF FUNDS					
Total funds brought forward		273,467	8,900	282,367	345,934
TOTAL FUNDS CARRIED FORWARD		<u>300,247</u>	<u>8,900</u>	<u>309,147</u>	<u>282,367</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

Northampton And District Mind

**Balance Sheet
At 31 March 2017**

	Not es	Unrestricted fund £	Restricted fund £	2017 Total funds £	2016 Total funds £
FIXED ASSETS					
Tangible assets	12	125,884	-	125,884	126,649
Investments	13	<u>120,396</u>	<u>-</u>	<u>120,396</u>	<u>101,441</u>
		246,280	-	246,280	228,090
CURRENT ASSETS					
Debtors	14	35,314	-	35,314	163,330
Cash at bank and in hand		<u>81,229</u>	<u>8,900</u>	<u>90,129</u>	<u>113,944</u>
		116,543	8,900	125,443	277,274
CREDITORS					
Amounts falling due within one year	15	<u>(62,576)</u>	<u>-</u>	<u>(62,576)</u>	<u>(222,997)</u>
NET CURRENT ASSETS		<u>53,967</u>	<u>8,900</u>	<u>62,867</u>	<u>54,277</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>300,247</u>	<u>8,900</u>	<u>309,147</u>	<u>282,367</u>
NET ASSETS		<u>300,247</u>	<u>8,900</u>	<u>309,147</u>	<u>282,367</u>
FUNDS					
Unrestricted funds	16			300,247	273,467
Restricted funds				<u>8,900</u>	<u>8,900</u>
TOTAL FUNDS				<u>309,147</u>	<u>282,367</u>

The notes form part of these financial statements

Northampton And District Mind

**Balance Sheet - continued
At 31 March 2017**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2017.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2017 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 4 December 2017 and were signed on its behalf by:



K J Oswin -Trustee

Northampton And District Mind

**Cash Flow Statement
for the Year Ended 31 March 2017**

	Notes	2017 £	2016 £
Cash flows from operating activities:			
Cash generated from operations	1	<u>(27,860)</u>	<u>(5,302)</u>
Net cash provided by (used in) operating activities		<u>(27,860)</u>	<u>(5,302)</u>
Cash flows from investing activities:			
Interest received		143	313
Dividends received		<u>3,902</u>	<u>3,743</u>
Net cash provided by (used in) investing activities		<u>4,045</u>	<u>4,056</u>
Change in cash and cash equivalents in the reporting period		<u>(23,815)</u>	<u>(1,246)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>113,944</u>	<u>115,190</u>
Cash and cash equivalents at the end of the reporting period		<u>90,129</u>	<u>113,944</u>

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 March 2017

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

	2017	2016
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	26,780	(63,567)
Adjustments for:		
Depreciation charges	766	766
(Gain)/losses on investments	(18,954)	7,018
Interest received	(144)	(313)
Dividends received	(3,903)	(3,743)
Decrease/(increase) in debtors	128,016	(153,572)
(Decrease)/increase in creditors	<u>(160,421)</u>	<u>208,109</u>
Net cash provided by (used in) operating activities	<u>(27,860)</u>	<u>(5,302)</u>

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

Tangible fixed assets

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

Freehold property	- 4% on cost
Fixtures and fittings	- 25% on cost

Taxation

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

Fund accounting

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

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

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

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Following changes to the pensions regulations in September 2005 a pension scheme was reclassified as a defined benefit scheme. As a result, the charitable company now operates a multi employer defined benefit scheme. The Pensions Trust has calculated the liability of the pension scheme.

The charitable company has charged the regular cost of providing retirement pensions and related benefits to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings. There are no outstanding or prepaid contributions at 31 March 2017.

Investments

Investments are stated at market value. Realised and unrealised gains and losses on investments are dealt with in the Statement of Financial Activities. Investment income is credited to income on an accruals basis, using dates of payment for dividends, and daily accrual for interest.

Value added tax

Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Financial Activities.

Management and administration expenditure

Expenditure on management and administration of the charity includes all expenditure not directly related to the charitable activity or fundraising ventures. This includes cost of renting and running office premises, staff for administrative staff and audit fees.

Services

Certain services are delivered through dedicated outlets. The income and expenditure of each service is netted off against each other and the net result for each service included in the Statement of Financial Activities. The bank and cash balances of the individual services are included in the balance sheet.

2. DONATIONS AND LEGACIES

	2017	2016
	£	£
Donations	28,945	12,294
Shop	<u>26,803</u>	<u>24,535</u>
	<u>55,748</u>	<u>36,829</u>

3. OTHER TRADING ACTIVITIES

	2017	2016
	£	£
Adult care management	16,004	15,376
Service user contribution	31,212	24,924
Training	-	175
Replacement furniture and equipment	1,743	69
University/college placements	23,980	24,220
Cleaning income	3,638	3,097
Building usage	3,051	2,235
Other income	7,385	5,713
Activity income	<u>19,268</u>	<u>1,051</u>
	<u>106,281</u>	<u>76,860</u>

4. INVESTMENT INCOME

	2017	2016
	£	£
Other fixed asset invest - FII	3,903	3,743
Deposit account interest	<u>144</u>	<u>313</u>
	<u>4,047</u>	<u>4,056</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2017	2016
	£	£
Northamptonshire County Council and Daventry and South Northants PCT		
Charitable Activities	103,196	121,935
Navigator service income	416,720	416,720
Members Self Funding	<u>3,839</u>	<u>4,860</u>
	<u>523,755</u>	<u>543,515</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs	Totals
	£	£	£
Charitable Activities	<u>681,105</u>	<u>900</u>	<u>682,005</u>

7. SUPPORT COSTS

	Governance costs £
Charitable Activities	<u>900</u>

8. NET INCOME/(EXPENDITURE)

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

	2017	2016
	£	£
Depreciation - owned assets	<u>765</u>	<u>766</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2017 nor for the year ended 31 March 2016.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2017 nor for the year ended 31 March 2016.

10. STAFF COSTS

	2017	2016
	£	£
Wages and salaries	426,440	423,426
Other pension costs	<u>-</u>	<u>48,494</u>
	<u>426,440</u>	<u>471,920</u>

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

	2017	2016
Full time equivalent	<u>18</u>	<u>18</u>

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	36,829	-	36,829
Charitable activities			
Charitable Activities	543,515	-	543,515
Other trading activities	76,860	-	76,860
Investment income	<u>4,056</u>	-	<u>4,056</u>
Total	661,260	-	661,260
EXPENDITURE ON			
Charitable activities			
Charitable Activities	<u>717,809</u>	-	<u>717,809</u>
Total	717,809	-	717,809
Net gains/(losses) on investments	<u>(7,018)</u>	-	<u>(7,018)</u>
NET INCOME/(EXPENDITURE)	(63,567)	-	(63,567)
RECONCILIATION OF FUNDS			
Total funds brought forward	337,034	8,900	345,934
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>273,467</u>	<u>8,900</u>	<u>282,367</u>

12. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2016 and 31 March 2017	<u>350,890</u>	<u>20,370</u>	<u>371,260</u>
DEPRECIATION			
At 1 April 2016	225,773	18,838	244,611
Charge for year	<u>-</u>	<u>765</u>	<u>765</u>
At 31 March 2017	<u>225,773</u>	<u>19,603</u>	<u>245,376</u>
NET BOOK VALUE			
At 31 March 2017	<u>125,117</u>	<u>767</u>	<u>125,884</u>
At 31 March 2016	<u>125,117</u>	<u>1,532</u>	<u>126,649</u>

The improvements to furniture, fixtures and fittings are all used directly for charitable purposes.

In accordance with the FRS 102, freehold buildings are depreciated over their useful life. The depreciation does not necessarily reflect an actual diminution in value.

13. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2016	101,441
Revaluations	<u>18,955</u>
At 31 March 2017	<u>120,396</u>
NET BOOK VALUE	
At 31 March 2017	<u>120,396</u>
At 31 March 2016	<u>101,441</u>

There were no investment assets outside the UK.

Included in the above market valuation are the following shareholdings which all represent more than 5% of the total market valuation;

Notes to the Financial Statements - continued
for the Year Ended 31 March 2017

13. FIXED ASSET INVESTMENTS - continued

Barclays PLC
Experiam PLC
Burberry PLC
Reed Elsevier PLC
M&G Charities Investment Fund

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Trade debtors	34,934	162,950
Prepayments and accrued income	<u>380</u>	<u>380</u>
	<u><u>35,314</u></u>	<u><u>163,330</u></u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Trade creditors	8,850	64,491
Social security and other taxes	6,229	4,592
Other creditors	46,597	48,494
Accruals and deferred income	<u>900</u>	<u>105,420</u>
	<u><u>62,576</u></u>	<u><u>222,997</u></u>

16. MOVEMENT IN FUNDS

	At 1/4/16	Net movement in funds	At 31/3/17
	£	£	£
Unrestricted funds			
General fund	273,467	26,780	300,247
Restricted funds			
Projects	8,900	-	8,900
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>282,367</u></u>	<u><u>26,780</u></u>	<u><u>309,147</u></u>

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	689,831	(682,005)	18,954	26,780
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>689,831</u>	<u>(682,005)</u>	<u>18,954</u>	<u>26,780</u>

17. OTHER FINANCIAL COMMITMENTS

The charitable company operates a defined benefit pension scheme. The fund value is guaranteed not to fall below the capital funds paid into the scheme. At the balance sheet a date provision has been recognised, as the fund ceased to have any eligible employees. The shortfall must be met by the charitable company. At a recent actuarial review it was indicated that the fund currently has a shortfall of £46,597 (2016:£48,494). In 2016 the full deficit was provided for following the advice of The Pensions Trust.

The charitable company has been paying additional contributions to reduce the deficit, the pensions deficit must be eliminated over ten years from 1 April 2013. As a result the annual contribution to the deficit was decreased from £2,869 to £1,658 commencing April 2016.

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2017.

Northampton And District Mind**Detailed Statement of Financial Activities
for the Year Ended 31 March 2017**

	2017	2016
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	28,945	12,294
Shop	<u>26,803</u>	<u>24,535</u>
	55,748	36,829
Other trading activities		
Adult care management	16,004	15,376
Service user contribution	31,212	24,924
Training	-	175
Replacement furniture and equipment	1,743	69
University/college placements	23,980	24,220
Cleaning income	3,638	3,097
Building usage	3,051	2,235
Other income	7,385	5,713
Activity income	<u>19,268</u>	<u>1,051</u>
	106,281	76,860
Investment income		
Other fixed asset invest - FII	3,903	3,743
Deposit account interest	<u>144</u>	<u>313</u>
	4,047	4,056
Charitable activities		
Northamptonshire County Council and Daventry and South Northants PCT	103,196	121,935
Navigator service income	416,720	416,720
Members Self Funding	<u>3,839</u>	<u>4,860</u>
	<u>523,755</u>	<u>543,515</u>
Total incoming resources	689,831	661,260
EXPENDITURE		

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Northampton And District Mind

Detailed Statement of Financial Activities
for the Year Ended 31 March 2017

	2017	2016
	£	£
Charitable activities		
Staff costs	426,440	423,426
Rent and rates	12,118	11,576
Insurance	1,532	5,549
Light and heat	8,948	7,513
Printing and stationery	7,970	6,319
Sundries	-	1,129
Cleaning and misc.	3,295	3,021
Communications	6,425	5,894
Repairs/maintenance	5,563	6,247
Provision of activities	2,636	2,168
Legal and professional	119	585
Subscriptions, publications	3,702	4,596
Security	2,144	914
Training	467	95
Fund seeking activities	394	216
Volunteers expenses	1,023	670
Travel	8,315	5,273
Recruitment	-	420
Bank charges	912	1,247
Counselling	5,792	1,597
Navigator service expenditure	181,740	179,766
Miscellaneous	804	-
Depreciation of tangible fixed assets	766	766
	<u>681,105</u>	<u>668,987</u>
Support costs		
Human resources		
Pensions	-	48,494
Governance costs		
Accountancy and legal fees	900	328
	<u>900</u>	<u>328</u>
Total resources expended	<u>682,005</u>	<u>717,809</u>
Net income/(expenditure) before gains and losses	7,826	(56,549)

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Northampton And District Mind

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2017**

	2017 £	2016 £
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	18,954	(7,018)
	<hr/>	<hr/>
Net income/(expenditure)	<u>26,780</u>	<u>(63,567)</u>

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