

Charity Registration No 1071696

Company Registration No. 03580406 (England and Wales)

**CHARNWOOD VOLUNTARY SECTOR MENTAL HEALTH TRUST**  
**TRUSTEES REPORT AND ACCOUNTS**  
**FOR THE PERIOD ENDED 31 MAY 2010**

MONDAY



\*AMN28ML0\*

A13

16/08/2010

94

COMPANIES HOUSE

# CHARNWOOD VOLUNTARY SECTOR MENTAL HEALTH TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	Mr S A Cramer Ms C A Jacobs Mr G Jacobs Mr D Frost Mr M North Miss K Watts
<b>Secretary</b>	Mr S A Cramer
<b>Charity number</b>	1071696
<b>Company number</b>	03580406
<b>Registered office</b>	John Storer House Wards End Loughborough Leicestershire LE11 3HA
<b>Auditors</b>	Marsh & Moss Limited The Gables Bishop Meadow Road Loughborough Leicestershire LE11 5RQ
<b>Bankers</b>	The Co-operative Bank plc Olympic House, 6 Olympic Court, Montford Street Salford M5 2QP

---

# **CHARNWOOD VOLUNTARY SECTOR MENTAL HEALTH TRUST**

## **CONTENTS**

---

	<b>Page</b>
Trustees report	1 - 2
Statement of trustees responsibilities	3
Independent auditors' report	4 - 5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8 - 13

---

# **CHARNWOOD VOLUNTARY SECTOR MENTAL HEALTH TRUST**

## **TRUSTEES REPORT**

### ***FOR THE PERIOD ENDED 31 MAY 2010***

---

The company was incorporated on 12 June 1998 and took over the activities of the "Mental Health Trust", a restricted fund previously dealt with in the financial statements of Charnwood Community Council on 1 October 1998. The following restricted funds previously dealt with in the Charnwood Community Council financial statements were transferred to the company on 1 April 1999 -

Mental Health Befriending Scheme  
Mental Health Forum  
Welcome House  
Charnwood Computer Project

As previously reported, the Trust ceased receiving funding and providing services on 31st December 2008. Since this date, the Board has met on several occasions and held a final Annual General Meeting in December 2009 in order to facilitate the dissolution of the charity and the winding-up of the company.

All surplus funds have been disbursed, and 'claw-back' funding has been repaid to Leicestershire County Council.

An application to wind-up the company has been made to Companies House. Once the company has been taken off their Register, we will then make application to the Charity Commission to remove the Trust from the Register of Charities.

All officers, auditors and Directors remain as previously, and are in close contact to ensure that the proper procedures are carried out.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, applicable law and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in March 2005.

#### **Structure, governance and management**

Charnwood Voluntary Sector Mental Health Trust is a company limited by guarantee and not having any share capital. Its governing document is its Memorandum and Articles of Association.

The company is registered in England and Wales, number 03580406. Its registered charity number is 1071696. The address of its registered office is

John Storer House  
Wards End  
Loughborough  
Leicestershire  
LE11 3HA

The trustees, who are also the directors for the purpose of company law, who served during the period were  
Mr S A Cramer  
Mrs C A Jacobs  
Mr G Jacobs  
Mr D Frost  
Mr M North  
Miss K Watts

Potential new trustees were first interviewed by a trustee and invited to a board meeting as an observer. Following the offer and acceptance of the position the new trustee would be given detailed information regarding the activities and history of the trust and invited to visit its various projects.

# **CHARNWOOD VOLUNTARY SECTOR MENTAL HEALTH TRUST**

## **TRUSTEES REPORT (CONTINUED)**

**FOR THE PERIOD ENDED 31 MAY 2010**

---

The trust has reviewed all the risks pertaining to its work and has put in place policies and procedures to mitigate them

### **Objectives and activities**

The charity's objects were the promotion, preservation, and safeguarding of mental health and the relief of persons resident in the Borough of Charnwood suffering or having suffered from, or caring for someone suffering from, mental disorder or any other form of mental or emotional distress by

- i ) Advancing public education in matters relating to mental health
- ii ) Undertaking or assisting in the undertaking of research into any aspects concerning mental health and publishing the useful results of such research
- iii ) Developing a strategy to provide a broad spectrum of care services, outreach support, employment training opportunities, housing, associated amenities and day activities for the beneficiaries who were experiencing or have experienced profound or long-term mental health problems or dementia, and where appropriate and possible, providing such services
- iv ) Promoting good practice in the provision of care services by both statutory and independent agencies throughout Charnwood
- v ) Enabling beneficiaries to increase control over their own lives through direct involvement and participation in the management of services including those run by the Charity
- vi ) Promoting and organising co-operation with all agencies in planning, developing, and implementing Mental Health strategy

### **Disclosure of information to auditors**

Each of the directors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006


### **Auditors**

The auditors, Marsh & Moss Limited, are deemed to be reappointed under section 487(2) of the Companies Act 2006

On behalf of the board of trustees

**Ms C A Jacobs**

Dated

  
12/08/2010

# **CHARNWOOD VOLUNTARY SECTOR MENTAL HEALTH TRUST**

## **STATEMENT OF TRUSTEES RESPONSIBILITIES**

---

The trustees, who are also the directors of Charnwood Voluntary Sector Mental Health Trust for the purpose of company law, are responsible for preparing the Trustees Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the trust and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period

In preparing these accounts, the trustees are required to

- select suitable accounting policies and then apply them consistently,
- observe the methods and principles in the Charities SORP,
- make judgements and estimates that are reasonable and prudent, and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the trust will continue in operation

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

# **CHARNWOOD VOLUNTARY SECTOR MENTAL HEALTH TRUST**

## **INDEPENDENT AUDITORS' REPORT**

### **TO THE TRUSTEES OF CHARNWOOD VOLUNTARY SECTOR MENTAL HEALTH TRUST**

---

We have audited the accounts of Charnwood Voluntary Sector Mental Health Trust for the period ended 31 May 2010 set out on pages 6 to 13. These accounts have been prepared under the historical cost convention and the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (effective April 2008).

This report is made solely to the company's members, as a body, in accordance with Section 43 of the Charities Act 1993 and regulations made under section 44 of that Act. Our audit work has been undertaken so that we might state to the 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of trustees and auditors**

As described on page 3, the trustees, who are also the directors of Charnwood Voluntary Sector Mental Health Trust for the purposes of company law, are responsible for preparing the Trustees Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for satisfying themselves that the trust's accounts give a true and fair view.

The trustees have elected for the accounts not to be audited in accordance with the Companies Act 2006. Accordingly we have been appointed as auditors under Section 43 of the Charities Act 1993 and report in accordance with regulations made under section 44 of that Act.

Our responsibility is to audit the accounts in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the accounts have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, have been prepared in accordance with the Companies Act 2006. We also report to you if, in our opinion, the information given in the Trustees Report is not consistent with those accounts, if the charity has not kept proper accounting records, if the charity's accounts are not in agreement with these accounting records or if we have not received all the information and explanations we require for our audit.

We read the Trustees Report and consider the implications for our report if we become aware of any apparent misstatements within it.

#### **Basis of opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the accounts, and of whether the accounting policies are appropriate to the trust's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the accounts.

We have undertaken the audit in accordance with the requirements of APB Ethical Standards including APB Ethical Standard - Provisions Available for Small Entities, in the circumstances set out in note 18 to the accounts.

# CHARNWOOD VOLUNTARY SECTOR MENTAL HEALTH TRUST

## INDEPENDENT AUDITORS' REPORT (CONTINUED)

### TO THE TRUSTEES OF CHARNWOOD VOLUNTARY SECTOR MENTAL HEALTH TRUST

---

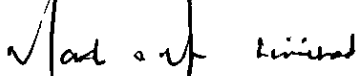
#### Opinion

In our opinion the accounts

- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice,
- have been prepared in accordance with the Companies Act 2006, and
- give a true and fair view of the state of affairs of the trust as at 31 May 2010, and of its incoming resources and application of resources, including its income and expenditure, for the period then ended

#### Cessation of operations

On 31 December 2008 the Charity ceased to operate. All employees were transferred to Age Concern along with the fixtures and fittings. The balances on the restricted funds were either repaid to the donors or transferred to Age Concern. The financial statements do not include any adjustment that would revalue the assets and liabilities of the company at the balance sheet date.



**Marsh & Moss Limited**

#### Accountants and

#### Statutory Auditor

The Gables

Bishop Meadow Road

Loughborough

Leicestershire

LE11 5RQ

Dated 13 August 2010

# CHARNWOOD VOLUNTARY SECTOR MENTAL HEALTH TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31 MAY 2010

	Notes	Unrestricted funds £	Restricted funds £	Total 2010 £	Total 2009 £
<b><u>Incoming resources from generated funds</u></b>					
Investment income	2	168	-	168	981
Incoming resources from charitable activities	3	-	-	-	77,580
Other incoming resources	4	-	-	-	107
<b>Total incoming resources</b>		<b>168</b>	<b>-</b>	<b>168</b>	<b>78,668</b>
<b><u>Resources expended</u></b>					
	5				
<b>Charitable activities</b>					
Direct Charitable Expenses		29,170	321	29,491	76,034
Governance costs		-	-	-	2,569
<b>Total resources expended</b>		<b>29,170</b>	<b>321</b>	<b>29,491</b>	<b>78,603</b>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(29,002)</b>	<b>(321)</b>	<b>(29,323)</b>	<b>65</b>
Fund balances at 1 April 2009		29,002	321	29,323	29,258
<b>Fund balances at 31 May 2010</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>29,323</b>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006

# CHARNWOOD VOLUNTARY SECTOR MENTAL HEALTH TRUST

## BALANCE SHEET

AS AT 31 MAY 2010

	Notes	2010 £	£	2009 £	£
<b>Fixed assets</b>					
Tangible assets	9		-		602
<b>Current assets</b>					
Debtors	10	-		558	
Cash at bank and in hand		-		46,231	
		-		46,789	
<b>Creditors: amounts falling due within one year</b>	11	-		(18,068)	
<b>Net current assets</b>			-		28,721
<b>Total assets less current liabilities</b>			-		29,323
<b>Income funds</b>					
Restricted funds	14		-		321
Unrestricted funds			-		29,002
			-		29,323

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the period ended 31 May 2010, although an audit has been carried out under section 43 of the Charities Act 1993. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 accounts, so far as applicable to the company.

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

The accounts were approved by the Board on 12 8 10

Mr G Jacobs

Company Registration No 03580406

Ms C A Jacobs

# CHARNWOOD VOLUNTARY SECTOR MENTAL HEALTH TRUST

## NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31 MAY 2010

---

### 1 Accounting policies

#### 1.1 Basis of preparation

The accounts have been prepared under the historical cost convention

On 31 December 2008 the Charity ceased to operate. All employees were transferred to Age Concern along with the fixtures & fittings. The balances on the restricted funds were either repaid to the donors or transferred to Age Concern.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Companies Act 2006.

#### 1.2 Incoming resources

Grants receivable are credited to the SOFA in the year to which they relate with any unexpended balances being shown in liabilities (amounts falling due within one year).

#### 1.3 Resources expended

Expenditure is allocated on the SOFA between restricted funds and unrestricted funds, and is further analysed between direct charitable expenditure and governance costs.

#### 1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Office Equipment	10% straight line
Computer equipment	33% straight line

#### 1.5 Accumulated funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The purposes and uses of the designated funds are set out in the notes to the accounts.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

#### 1.6 Contribution to pension funds

The pension costs charged in the accounts represent the contributions payable by the trust during the period in accordance with SSAP 24.

#### 1.7 Value Added Tax

The Charity is not required to register for VAT. All income and expenses include VAT where applicable.

# CHARNWOOD VOLUNTARY SECTOR MENTAL HEALTH TRUST

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE PERIOD ENDED 31 MAY 2010

### 2 Investment income

	2010 £	2009 £
Interest receivable	168	981

### 3 Incoming resources from charitable activities

	Total 2010 £	Total 2009 £
Grants receivable for charitable activities	-	77,580

### 4 Other incoming resources

	Total 2010 £	Total 2009 £
Other income	-	107

### 5 Total resources expended

	Depreciation £	Other costs £	Total 2010 £	Total 2009 £
<b>Charitable activities</b>				
<u>Direct Charitable Expenses</u>				
Activities undertaken directly	602	28,889	29,491	76,034
<b>Governance costs</b>	-	-	-	2,569
	602	28,889	29,491	78,603

Governance costs includes payments to the auditors of £nil (2009- £2,569) for audit fees

# CHARNWOOD VOLUNTARY SECTOR MENTAL HEALTH TRUST

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE PERIOD ENDED 31 MAY 2010

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the period, but one of them was reimbursed a total of £30 expenses (2009 - £233)

### 7 Employees

#### Number of employees

The average monthly number of employees during the period was

	2010 Number	2009 Number
Charitable workers - part time	-	5

#### Employment costs

	2010 £	2009 £
Wages and salaries	-	42,058
Social security costs	-	3,054
Other pension costs	-	408
	-	45,520

There were no employees whose annual emoluments were £60,000 or more

### 8 Grant income

	2010 £	2009 £
Leicestershire County Council grant receivable	-	84,035
Other grants receivable for restricted purposes	-	0
Leicestershire County Council grant clawback	-	(6,455)
Net grant income for year	-	77,580

# CHARNWOOD VOLUNTARY SECTOR MENTAL HEALTH TRUST

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE PERIOD ENDED 31 MAY 2010

### 9 Tangible fixed assets

	Computer Equipment £
<b>Cost</b>	
At 1 April 2009	18,529
Revaluation	(18,529)
<b>At 31 May 2010</b>	-
<b>Depreciation</b>	
At 1 April 2009	17,927
Revaluation	(17,927)
<b>At 31 May 2010</b>	-
<b>Net book value</b>	
<b>At 31 May 2010</b>	-
At 31 March 2009	602

### 10 Debtors

	2010 £	2009 £
Other debtors	-	558

### 11 Creditors: amounts falling due within one year

	2010 £	2009 £
Grants repayable	-	15,517
Accruals	-	2,551
	-	18,068

# CHARNWOOD VOLUNTARY SECTOR MENTAL HEALTH TRUST

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE PERIOD ENDED 31 MAY 2010

### 12 Deferred income

	2010	2009
	£	£
Total deferred income at 1 April 2009	-	9,337
Amounts credited to statement of financial activities	-	(9,337)
<b>Total deferred income at 31 May 2010</b>	<b>-</b>	<b>-</b>

### 13 Pension and other post-retirement benefit commitments

The charity operated a defined contribution pension scheme for the benefit of the employees. The assets of the scheme were administered by trustees in a fund independent from those of the charity.

The total contributions payable in the period amounted to £nil (2009 £408). There were no outstanding contributions payable to the fund at the period end.

### 14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2009	Movement in funds		Balance at 31 May 2010
	£	Incoming resources	Resources expended	£
Welcome House Social	321	-	(321)	-
	321	-	(321)	-

The Welcome House Social provided day outings and holidays on waterways for members of Welcome House. The surplus funds were repaid during the period.

### 15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 May 2010 are represented by	-	-	-

# CHARNWOOD VOLUNTARY SECTOR MENTAL HEALTH TRUST

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE PERIOD ENDED 31 MAY 2010

---

### 16 Control

The charity is controlled by the trustees

### 17 Related parties

A donation of £17,340 was made to Loughborough Women's Aid, a charity with a trustee in common

### 18 Auditors' Ethical Standards

The relevant circumstances requiring disclosure in accordance with the requirements of APB Ethical Standard - Provisions Available for Small Entities are that, in common with many charities of our size and nature we use our auditors to assist with the preparation of the accounts