

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
Cardiff and Vale Action for Mental
Health

**Cardiff and Vale Action for Mental
Health**

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for the Year Ended 31 March 2023**

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**Cardiff and Vale Action for Mental
Health (Registered number: 08000094)**

**Report of the Trustees
for the Year Ended 31 March 2023**

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 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

Objectives and aims

Our Vision

Involving People - Improving Mental Health Services

Mental health services are recovery focused, integrated and truly responsive to the people who need them.

Our Mission -

To promote and facilitate service user, carer and third sector involvement in shaping mental health services in Cardiff and the Vale of Glamorgan so that they are co-produced with the people who use them.

Charitable Objects

The charity's objects are to promote any charitable purposes for the benefit of those people experiencing mental health problems within the Locale and assisting the work of voluntary organisations, mental health service users and carers acting in the mental health sector.

Our values stress the importance of working together collaboratively with peers and partners to achieve shared collectively owned outcomes, with the aim that services are recovery focused, collaboratively designed and delivered, responsive, evaluated, and inclusive of the people who need the support.

Strategic Aims

The charity has 4 strategic aims. These are:

- i To build on our strengths to deliver against our core service. (Voice, Information & Training, Development and Wellbeing) for the benefit of our constituency groups.
- ii Introduce innovation in service user and carer involvement.
- iii Build an effective sustainable organisation, with stakeholder involvement.
- iv Fund the Mission.

Public benefit

We review our aims, objectives and activities each year with our stakeholders - looking at the outcomes of our work against objectives in the previous year and setting objectives for the year ahead. In doing this, we take account the guidance contained in the Charity Commission's general guidance on public benefit, thus ensuring that our work continues in its purpose in assisting voluntary organisations, mental health service users and carers.

**Cardiff and Vale Action for Mental
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**Report of the Trustees
for the Year Ended 31 March 2023**

Achievement and performance

Charitable activities

Services

The organisation operates in three interlinked areas: -

- A mental health development service to third sector organisations (including service user and carer groups) with an interest in mental health, providing services in relation to development and consultancy, joint working, information, training, policy development & consultation, influencing change through mental health promotion/prevention through Cardiff & Vale Mental Health Forum,
- Sefyll, the involvement development service for people with experience of using adult mental health services, and
- Nexus, the Older People's Mental Health Carer and User Involvement Development Service for people, both service users and carers, with experience of Older People's Mental Health Services, - operating to September 2022.
- Join the Dots - working with young people and groups supporting young people- to have a voice in how services are planned and delivered.
- Co-production Training - working in partnership with Cardiff and Vale local authorities and with peer trainers to provide training to social workers.
- Winter Wellbeing Project- providing information, training and a Small Grants Fund to support the development of peer led well being groups and wellbeing opportunities.

We decide our priorities and annual workplans through annual review & evaluation, via Cardiff and Vale Mental Health Forum or the advisory planning group of Sefyll and Nexus, - open to all stakeholders.

We also manage other projects in line with our articles.

A summary of the work of cavamh is outlined below.

This year was another year of change, as we and our stakeholders adapted to the post covid environment and new challenges as services changed, ceased and developed.

Supporting development and building an effective voice through networking

We have provided services to over 400 members and 100 third sector groups with an interest in mental health, through networks and online events, information, and training, facilitating joint working and stakeholder voices in policy development, and liaising with a number of statutory sector and other organisations.

The opportunity for networking remains key for engagement, dialogue and action through the Mental Health Forum (MHF), and its interest groups, covering for example, BME communities, young people, and areas of work such as counselling services. Meetings, workshops, training, and events, online and face to face, have enabled members to share information and good practice, debate and collate the voice of the sector and develop shared action, particularly in the light of the continuing covid impact on mental health and the cost-of-living crisis. 29 plus new members joined the Forum over the year and we connected regularly with over 434 members through over 260 interactions and over 40 network meetings.

In addition to regular forums and working groups, we celebrated our first face to face event for World Mental Health Day since covid. Attended by 23 agencies and groups with stands and stalls, this proved an opportunity to reconnect, reflect, regroup, and identify key needs, gaps and areas for development, feeding into the Forum Action Plan and into Health Board and local authority planning.

We have continued to co-facilitate Mental Health Action Wales - in partnership with colleagues in West Wales Action for Mental Health (WWAMH), to enable local groups to connect and contribute at the Wales wide level and continue to contribute to locally to other networks such as the Minority Ethnic Communities Health Fair and the Children and Young People's Mental Health and Wellbeing 3rd Sector Group.

Winter Wellbeing Initiatives:

Peer led Groups Small Grants Fund

Through Regional Partnership Board funding, we have also set up and provided development and resource support to new and emerging self-help groups through development of a Small Grant Fund, and provided community based creative wellbeing support.

Facilitating Voices in the Planning and Delivery of Services

Sefyll and Nexus lived experience involvement services continued operating to end August 2023, when sadly, the services came to a close, as this service was transferred elsewhere. We say a heartfelt thankyou to all the people with lived experience and staff who contributed to this project so tirelessly and resourcefully over the last year, and also over the last 20 years it has been operating.

**Report of the Trustees
for the Year Ended 31 March 2023**

Sefyll worked with adults with lived experience, and Nexus with people both caring and using older people's mental health and dementia services, to enable people from a diverse range of backgrounds to have a voice in how services are planned and delivered. Together they have liaised with over 230 people with lived experience, both service users and carers, including through training, support, focus groups, and creative ways of working, to support members to contribute to various meetings, planning, development, and evaluation groups and initiatives. They have supported and connected with a range of different groups operating within the community to ensure connection, voice and access. This has included for example, the Veterans Mental Health Group, Woody's Lodge, art groups and the Forget Me Not Chorus, and the development of connections with BME communities.

Join the Dots has continued to connect with and enable the voices of young people, with the support of funding from the Zurich Trust and the Cardiff and Vale Regional Partnership Board, having contact with 100 + young people over the year and 43 groups supporting young people.

This year has also seen the development of connections through social media, art, music, and wellbeing in places where young people feel comfortable and accepted and the development of creative wellbeing groups for young people.

All involvement projects have supported people with lived experience to share their experiences of both mental health and wellbeing and mental health and wellbeing services in a range of different ways.

We will continue to work together with all our members- whether voluntary sector groups or people with lived experience to improve mental health services for the people who use them.

Information

All projects link with people through a range of communications methods - newsletter, e-bulletin, notice board padlet, podcast, social media, telephone and online to enable people and groups to communicate their experiences and views, develop initiatives together and have a voice. This continues to be especially important, in enabling connections with different people in different ways.

Within the Mental Health Forum, targeted information is shared across eight areas of interest within the membership, such as older people, education and training, and interests such as housing, dual diagnosis, carers, alongside regular e-bulletins and newsletters.

We continued to share info, ideas, developments and activities through our weekly e-bulletins, - available to MHF members and on our website, - through the weekly Summary A-Z of Mental Health Services, which continued to run as we came out of covid, and through focused service info booklets. The cavamh newsletter - contained most importantly a heartfelt thank you and farewell to Sefyll and Nexus and the members who made the work of these projects so successful over the last 20 years. Thank you to everyone who put in so much time and effort to ensure a voice of lived experience within the planning and development of local mental health services. Information about where to continue lived experience engagement with the Health Board was shared and is available on our website.

Through our new website, we set up new articles and pages, established the new online Information board,(padlet) and maintained the online local Mental Health Service Directories.

The Directions Guide to Older People's Mental Health Services was updated, reprinted and distributed via Nexus with a small grant from the Regional Partnership Board, and is available online or in hard copy.

Training

Through the Winter Wellbeing Funding, cavamh co-ordinated and delivered 9 training courses in the spring of 2023, free to the MHF members and stakeholders and attended by 74 people.

These courses sought to meet training needs expressed by members and arising through joint planning initiatives such as the Crisis Care Concordat and Suicide and Self Harm Action Plan - and to meet the additional benefits of joint training in promoting understanding between services and staff, along with shared values, principles, ethos, and information.

Co-Production Training: Over the year, through Cardiff and Vale of Glamorgan Council funding, we have developed and delivered jointly with peer lived experience trainers, co-production awareness training for local authority social services staff.

Recovery

Cavamh has continued to support the development of the Mental Health Clinical Board's Recovery College as it has rolled out co-produced courses over this period and promoted the recovery ethos amongst our members. Members have reflected that the support and engagement in involvement activities has given both confidence and supported recovery. During this period members worked with all stakeholders to look at ways to facilitate the development of co-productive working.

**Cardiff and Vale Action for Mental
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**Report of the Trustees
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Unmet Needs -Within the Mental Health Forum we are continuing to collate and develop our responses about unmet needs in order to influence the development and delivery of services, feeding into the national analysis of needs via Mental Health Action Wales and locally with the Mental Health Clinical Board.

Involvement in Recruitment

Both Sefyll, Nexus and Join the Dots facilitated service user and carer involvement in Health Board recruitment and a number of people have supported Health Board and local authority recruitment over the period.

Policy Development

We have continued to co-ordinate Network responses - third sector, service user and carer- to a range of consultations. In this year we have supported people with lived experience to have a voice in the development of the services, and through focus groups, - for example, looking at the development of the Cardiff and Vale Crisis Sanctuary and other crisis services. Information has been shared on numerous other consultations and surveys and in relation to new planning developments such as those around Crisis Care.

Mental Health Awareness

We contributed to the ongoing planning of the Minority Ethnic Health Fair, supporting in terms of mental health topics, links, presentations and partnerships; we have also continued to build mental health awareness through tweets and info online.

Funding

Cavamh has continued to receive funding over this period from Cardiff and Vale University Health Board for our voluntary sector mental health development service, and via Cardiff and the Vale of Glamorgan Local Authorities in relation to lived experience involvement up to September 2022.

UHB funding for lived experience involvement via Sefyll and Nexus ended in September 2022. This necessitated the transfer of Sefyll and Nexus staff under TUPE arrangements and the redundancy of our Office Manager.

We have been fortunate to receive continued funding from the Zurich Trust to fund Join the Dots, the Young People's Project to September 2022 - with continued funding from the Regional Partnership Board to December 2022.

Cardiff and Vale or Glamorgan Councils funded us to provide co-production workshops and training to social work staff for the period September 2022 - March 2023.

We were also successful in obtaining funding from the Regional Partnership Board to deliver the Winter Wellbeing Project - providing mental health service information, training and creative wellbeing activities and a Small Grants Fund to support small peer led groups in their development and in delivery of wellbeing activities.

Nexus obtained funding to update and reprint the Directions Handbook for older people with mental health lived experience and carers.

We have also been able to use our funds to continue to develop our new website, aiming to provide a platform for members and a resource for stakeholders and the public

Financial review

Results

The charity reported total income for the year of £158,337 (2022: £234,989). Of this income £70,705 related to restricted activities.

The net deficit for the year was £49,399 (2022 surplus £13,333) which has decreased total reserves to £141,537 (2022: £190,936). Of this balance £7,476 relates to funds held in relation to restricted income.

All reserves are related to net current assets.

Investment policy

The trustees invest any surplus monies into a deposit account.

**Cardiff and Vale Action for Mental
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**Report of the Trustees
for the Year Ended 31 March 2023**

Financial review

Reserves policy

The reserves policy of cavamh recognises the need to hold reserves to ensure funds are available to promote the benefit of those people experiencing mental health problems should the income levels fall. A minimum level of reserves needs to be retained to ensure the trustees can operate their exit strategy and meet its legal commitments should the Charity be unable to continue due to a lack of a sustainable income stream. The Charity receives Local Authority and Health Board Grants and contract income and other income from trust funds.

The level of available reserves, i.e. the total unrestricted reserves less amounts invested in fixed assets and designated funds amounted to £125,377 (2022: £164,363). Internal analysis shows that this amount is necessary to enable the organisation to meet its legal requirements, maintain its infrastructure and ensure smooth wind up of services should this prove necessary and expenditure has been committed to this effect.

The level of available reserves currently represents 64% of the total expenditure for the last financial year on the assumption that the Charity wanted to maintain all its current level of services. Cavamh intends to spend surplus on activities in the next financial year.

During the year ended 31st March 2023 restricted fund income represented 45% of total income.

Throughout a year of change and flux, developing and improving the service for the benefit of those people with lived experience of mental health in Cardiff and the Vale has continued to be the overriding aim of the trustees, particularly crucial as the impact of covid and the cost of living crisis continue to impact on mental health and wellbeing.

Future plans

Over the last year cavamh's work has focused on our voluntary sector development service and in delivering lived experience involvement in new and different ways, as the service user and carer involvement projects, Sefyll and Nexus ceased, and as we explored and implemented new charitable funding opportunities and liaisons.

Cavamh plans to continue to support voluntary sector groups, including people and groups with lived experience with an interest in mental health, in finding creative solutions and co-productive and innovative approaches to service development in partnership with the people who use them, and to seek other funding pots and opportunities.

Structure, governance and management

Governing document

The Charity is governed by its articles and was incorporated on 21st March 2012 when company limited by guarantee and charitable status were obtained.(Charity number 1148312, Company number 8000094).

About the organisation

Cardiff and Vale Action for Mental Health and previously Cardiff and Vale Mental Health Development Project (CVMHDP) has been in existence since 1991, originally funded as one of the several county mental health development services under the first Mental Illness Strategy of 1989.

Initially operating under the auspices of first Intervol and then the Vale Council of Voluntary Services, CVMHDP obtained independent charitable status following a special meeting on June 15th 2000 and an inaugural public meeting on November 18th 1999. The membership approved the change of name to Cardiff and Vale Action for Mental Health, (cavamh), the objects and structure on 13th December 2012 and cavamh became operational with a transfer of undertakings from CVMHDP on 1st April 2013.

The aims of the organisation and its area of benefit are set out in its articles of association. A policy for the election of Directors was adopted by the membership on December 13th 2012.

Organisational structure

The Charity is controlled by the Board of Directors who are all voluntary members. The day to day administration is delegated to the Director and support staff. The Director reports to the Board of Trustees throughout the year at their regular meetings.

Financial controls

Control over the client affairs is affected by an inspection by both the Board of Directors and the Independent Examiner.

**Report of the Trustees
for the Year Ended 31 March 2023**

Structure, governance and management

Appointment, induction and training of new Board members

The board of directors (also known as the Executive Committee) of the Charity is made up of the following:

- Up to nine individuals who are representatives of members of the Charity (the "**Member Representatives**"); and
- Up to three individuals who are appointed by the other directors (the "**Co-opted Directors**").

There must be at least four directors at all times and the Co-Opted Directors must not comprise more than one third of the total number of directors.

The Charity desires that the Member Representatives represent as broad a range of the members of the Charity (the "**Members**") as possible, to ensure that the full breadth of views are represented at the director level. The Charity has therefore adopted the following process for electing the Member Representatives.

Categories

The following are the nine categories of members (the "**Categories**" and each a "**Category**") that it is believed should be represented at board level:

- . a service user group in Cardiff
- . a service user group in the Vale of Glamorgan
- . a service user group in either Cardiff and the Vale of Glamorgan or a wider area.
- a carer group in Cardiff
- . a carer group in the Vale of Glamorgan
- . a carer group in either Cardiff and the Vale of Glamorgan or a wider area
- . a voluntary organisation working in Cardiff
- . a voluntary organisation working in the Vale of Glamorgan
- . a voluntary organisation working in Cardiff and the Vale of Glamorgan and/or working in a wider area

Appointment, induction and training of new Board members

Nominees shall only be invited for a Category where the existing director is retiring by rotation in accordance with the articles of association of the Category.

1. If the number of Nominees is less than or equal to the number available Categories, then all the Nominees will be proposed as directors of the Charity at the next AGM and the remainder of this process shall be disregarded.
2. If a Nominee is the only Nominee who represents a Member in a single Category, then that Nominee shall be proposed as a director of the Charity at the next AGM.
3. If there is more than one Nominee who represents Members in a single Category, then those Nominees shall be submitted for election to the Members prior to the AGM.
4. The election shall be carried out at least 1 month prior to the Charity's AGM and shall be carried out in such a way that the directors reasonably determine.
5. The Nominee in each Category who receives the most votes in the Election, shall be proposed as a director of the Charity at the next AGM.
6. If there is at least one Category with no Nominees, then the Nominees with the most number of votes from other Categories and who have not otherwise qualified to be proposed as directors, will be proposed at the next AGM of the Charity, provided that no more than nine Nominees will be proposed.

The AGM is advertised publicly, via the cavamh membership and to all associated networks. Induction and continued training is provided by cavamh.

Related parties

There are no related party transactions.

Risk management

CAVAMH reviews risks on a regular basis. Trustees recognise that the principal risk for the Charity is loss of funding. To mitigate this the trustees have developed a risk assessment/management process which makes the best use of available assets, including people, and have a reserves policy to build up the available reserves to a level which would enable the primary objectives to carry on whilst alternative sources of funding are found. The Charity has an exit strategy and a POVAC policy and regularly reviews procedures.

**Cardiff and Vale Action for Mental
Health (Registered number: 08000094)**

**Report of the Trustees
for the Year Ended 31 March 2023**

Reference and administrative details

Registered Company number
08000094 (Not specified/Other)

Registered Charity number
1148312

Registered office

69b Splott Road
Cardiff
CF24 2BW

Trustees

Mrs S Jones
Mr J G Rees
Ms S Scire
Ms K Natarajan
Mr D J Hall (resigned 10.8.22)
Ms K Hyman
Mr K Barker

Director

Linda Newton

Independent Examiner

Victoria Carter
Haines Watts Wales LLP
7 Neptune Court
Vanguard Way
Cardiff
CF24 5PJ

Bankers

Unity Trust Bank
Nine Brindleyplace
4 Oozells Square
Birmingham
B1 2HB

CCLA
Senator House
85 Queen Victoria Street
London EC4V 4ET

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 20 December 2023 and signed on its behalf by:

Mr J G Rees - Trustee

**Independent Examiner's Report to the Trustees of
Cardiff and Vale Action for Mental
Health**

Independent examiner's report to the trustees of Cardiff and Vale Action for Mental Health ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

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

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.

Victoria Carter
The Institute of Chartered Accountants in England and Wales

Haines Watts Wales LLP
7 Neptune Court
Vanguard Way
Cardiff
CF24 5PJ

20 December 2023

**Cardiff and Vale Action for Mental
Health**

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Income and endowments from					
Charitable activities	3				
Core activities		86,500	70,705	157,205	234,962
Investment income	2	1,132	-	1,132	27
Total		<u>87,632</u>	<u>70,705</u>	<u>158,337</u>	<u>234,989</u>
Expenditure on					
Charitable activities					
Core activities		117,846	87,263	205,109	219,788
Other		2,183	444	2,627	1,868
Total		<u>120,029</u>	<u>87,707</u>	<u>207,736</u>	<u>221,656</u>
NET INCOME/(EXPENDITURE)		(32,397)	(17,002)	(49,399)	13,333
Transfers between funds	12	(9,217)	9,217	-	-
Net movement in funds		<u>(41,614)</u>	<u>(7,785)</u>	<u>(49,399)</u>	<u>13,333</u>
Reconciliation of funds					
Total funds brought forward		175,675	15,261	190,936	177,603
Total funds carried forward		<u>134,061</u>	<u>7,476</u>	<u>141,537</u>	<u>190,936</u>

The notes form part of these financial statements

**Cardiff and Vale Action for Mental
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**Balance Sheet
31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Fixed assets					
Intangible assets	8	5,628	-	5,628	7,236
Tangible assets	9	<u>1,724</u>	<u>1,332</u>	<u>3,056</u>	<u>4,076</u>
		7,352	1,332	8,684	11,312
Current assets					
Debtors	10	23,227	-	23,227	18,514
Cash at bank		<u>115,884</u>	<u>6,650</u>	<u>122,534</u>	<u>168,484</u>
		139,111	6,650	145,761	186,998
Creditors					
Amounts falling due within one year	11	(12,402)	(506)	(12,908)	(7,374)
Net current assets		<u>126,709</u>	<u>6,144</u>	<u>132,853</u>	<u>179,624</u>
Total assets less current liabilities		134,061	7,476	141,537	190,936
NET ASSETS		<u>134,061</u>	<u>7,476</u>	<u>141,537</u>	<u>190,936</u>
Funds	12				
Unrestricted funds				134,061	175,675
Restricted funds				<u>7,476</u>	<u>15,261</u>
Total funds				<u>141,537</u>	<u>190,936</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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 provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 20 December 2023 and were signed on its behalf by:

Mr J G Rees - Trustee

Cardiff and Vale Action for Mental Health

Notes to the Financial Statements for the Year Ended 31 March 2023

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared on a going concern basis. The Trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

Grant income included in this category provides funding to support programme activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract or where entitlement to grant funding is subject to specific performance conditions.

Investment income is recognised on a receivable basis.

Expenditure

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Intangible assets

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

Computer Software	- 20% on a straight line basis
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Tangible fixed assets

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

Office equipment	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Individual fixed assets costing £200 or more are initially recorded at cost.

Taxation

All of the charity's income is primary purpose it is therefore exempt from corporation tax.

**Cardiff and Vale Action for Mental
Health**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

1. Accounting policies - continued

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

The charity makes contributions into the private pension schemes of its employees. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of each scheme. Any apportionment of pensions between activities and funds is based on the terms of allowed expenditure for each project and then on the split of associated wages costs.

Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

Debtors

Debtors are stated at their transaction price less any provision for non recoverable amounts.

Cash

Cash balances are stated at their year end reconciled amounts which take account of year end transactions that will clear the bank post year end.

Creditors

Creditors are stated at their transaction price.

2. Investment income

	2023	2022
	£	£
Deposit account interest	<u>1,132</u>	<u>27</u>

3. Income from charitable activities

		2023	2022
	Activity	£	£
Sefyll	Core activities	14,045	32,706
Nexus	Core activities	14,046	32,706
CAVAMH Project	Core activities	86,500	88,114
DFC Small Grants Fund	Core activities	-	37,429
Winter Wellbeing	Core activities	10,586	-
Co-Pro Project	Core activities	16,899	-
Service user remuneration	Core activities	11,029	8,995
Directions/Dewis update	Core activities	2,500	-
Zurich (Join the Dots)	Core activities	1,600	13,000
My Say	Core activities	-	14,305
Peer Research - Outpatients & Park Lodge	Core activities	-	2,620
C3SC	Core activities	-	1,325
Outpatients Review Peer Resear	Core activities	-	3,762
		<u>157,205</u>	<u>234,962</u>

**Cardiff and Vale Action for Mental
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**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

4. Net income/(expenditure)

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

	2023	2022
	£	£
Depreciation - owned assets	1,020	1,064
Computer software amortisation	1,608	804
Independent Examiners fee	2,759	2,508
Operating leases	<u>6,656</u>	<u>7,049</u>

5. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

Trustees' received reimbursed expenses totalling £Nil for the year (2021: £Nil).

6. Staff costs

	2023	2022
	£	£
Wages and salaries	129,247	123,210
Social security costs	9,088	7,652
Other pension costs	4,922	4,848
	<u>143,257</u>	<u>135,710</u>

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

	2023	2022
	£	£
Charitable activities	6	6
Administration	<u>2</u>	<u>2</u>
	<u>8</u>	<u>8</u>

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

7. Comparatives for the statement of financial activities

	Unrestricted funds £	Restricted funds £	Total funds £
Income and endowments from			
Charitable activities			
Core activities	97,109	137,853	234,962
Investment income	<u>27</u>	<u>-</u>	<u>27</u>
Total	<u>97,136</u>	<u>137,853</u>	<u>234,989</u>
Expenditure on			
Charitable activities			
Core activities	73,138	146,650	219,788
Other	<u>1,868</u>	<u>-</u>	<u>1,868</u>
Total	<u>75,006</u>	<u>146,650</u>	<u>221,656</u>
NET INCOME/(EXPENDITURE)	22,130	(8,797)	13,333

**Cardiff and Vale Action for Mental
Health**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

7. Comparatives for the statement of financial activities - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Transfers between funds	2,200	(2,200)	-
Net movement in funds	<u>24,330</u>	<u>(10,997)</u>	<u>13,333</u>
Reconciliation of funds			
Total funds brought forward	151,345	26,258	177,603
Total funds carried forward	<u><u>175,675</u></u>	<u><u>15,261</u></u>	<u><u>190,936</u></u>

8. Intangible fixed assets

	Computer software £
Cost	
At 1 April 2022 and 31 March 2023	<u>8,040</u>
Amortisation	
At 1 April 2022	804
Charge for year	<u>1,608</u>
At 31 March 2023	<u><u>2,412</u></u>
Net book value	
At 31 March 2023	<u>5,628</u>
At 31 March 2022	<u><u>7,236</u></u>

9. Tangible fixed assets

	Office equipment £	Fixtures and fittings £	Computer equipment £	Totals £
Cost				
At 1 April 2022 and 31 March 2023	<u>77</u>	<u>145</u>	<u>6,305</u>	<u>6,527</u>
Depreciation				
At 1 April 2022	77	145	2,229	2,451
Charge for year	<u>-</u>	<u>-</u>	<u>1,020</u>	<u>1,020</u>
At 31 March 2023	<u><u>77</u></u>	<u><u>145</u></u>	<u><u>3,249</u></u>	<u><u>3,471</u></u>
Net book value				
At 31 March 2023	<u>-</u>	<u>-</u>	<u>3,056</u>	<u>3,056</u>
At 31 March 2022	<u>-</u>	<u>-</u>	<u>4,076</u>	<u>4,076</u>

**Cardiff and Vale Action for Mental
Health**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

10. Debtors: amounts falling due within one year

	2023	2022
	£	£
Grant debtors	20,490	9,926
Prepayments and accrued income	2,737	8,588
	<u>23,227</u>	<u>18,514</u>

11. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	6,680	419
Social security and other taxes	1,396	1,782
Accruals and deferred income	4,832	5,173
	<u>12,908</u>	<u>7,374</u>
Deferred income brought forward	2,500	-
Amounts released to incoming resources	(2,500)	-
Amounts deferred in the year	-	2,500
Deferred income carried forward	-	2,500

Any income received during the financial year that is applicable to periods post year end have been deferred in line with the funding terms.

12. Movement in funds

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
Unrestricted funds				
General fund	175,675	(32,397)	(9,217)	134,061
Restricted funds				
Sefyll	-	(3,592)	3,592	-
Nexus	-	(3,958)	3,958	-
Directions	-	320	-	320
Zurich (Join the Dots)	9,324	(7,661)	-	1,663
Dementia Friendly Communities small funds grant	4,016	-	-	4,016
Moondance	847	(176)	-	671
ICF Small Grants Capital Fund	1,074	(268)	-	806
Co-Pro Project	-	(506)	506	-
Winter Wellebing	-	(1,161)	1,161	-
	<u>15,261</u>	<u>(17,002)</u>	<u>9,217</u>	<u>7,476</u>
TOTAL FUNDS	<u>190,936</u>	<u>(49,399)</u>	<u>-</u>	<u>141,537</u>

**Cardiff and Vale Action for Mental
Health**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

12. Movement in funds - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	87,632	(120,029)	(32,397)
Restricted funds			
Sefyll	25,074	(28,666)	(3,592)
Nexus	14,047	(18,005)	(3,958)
Directions	2,500	(2,180)	320
Zurich (Join the Dots)	1,600	(9,261)	(7,661)
Moondance	-	(176)	(176)
ICF Small Grants Capital Fund	-	(268)	(268)
Co-Pro Project	16,898	(17,404)	(506)
Winter Wellebing	10,586	(11,747)	(1,161)
	<u>70,705</u>	<u>(87,707)</u>	<u>(17,002)</u>
TOTAL FUNDS	<u>158,337</u>	<u>(207,736)</u>	<u>(49,399)</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	151,345	22,130	2,200	175,675
Restricted funds				
Sefyll	-	(10,249)	10,249	-
Nexus	-	(13,052)	13,052	-
Zurich (Join the Dots)	3,761	5,563	-	9,324
Dementia Friendly Communities small funds grant	2,929	3,630	(2,543)	4,016
My Say	15,563	6,346	(21,909)	-
Moondance	1,599	(752)	-	847
Papyrus	974	-	(974)	-
ICF Small Grants Capital Fund	1,432	(358)	-	1,074
CS3C	-	842	(842)	-
Park Lodge Peer Research	-	(49)	49	-
Outpatients Review Peer Research	-	(718)	718	-
	<u>26,258</u>	<u>(8,797)</u>	<u>(2,200)</u>	<u>15,261</u>
TOTAL FUNDS	<u>177,603</u>	<u>13,333</u>	<u>-</u>	<u>190,936</u>

**Cardiff and Vale Action for Mental
Health**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

12. Movement in funds - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	97,136	(75,006)	22,130
Restricted funds			
Sefyll	32,706	(42,955)	(10,249)
Nexus	32,706	(45,758)	(13,052)
Zurich (Join the Dots)	13,000	(7,437)	5,563
Dementia Friendly Communities small funds grant	37,429	(33,799)	3,630
My Say	14,305	(7,959)	6,346
Moondance	-	(752)	(752)
ICF Small Grants Capital Fund	-	(358)	(358)
CS3C	1,325	(483)	842
Park Lodge Peer Research	2,620	(2,669)	(49)
Outpatients Review Peer Research	3,762	(4,480)	(718)
	<u>137,853</u>	<u>(146,650)</u>	<u>(8,797)</u>
TOTAL FUNDS	<u>234,989</u>	<u>(221,656)</u>	<u>13,333</u>

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Sefyll - the adult service user involvement development project- The purpose of the project is to work with people who use mental health services and mental health service providers to ensure that service user views influence the development and delivery of services. The Project is funded by Vale of Glamorgan Council and Cardiff Council and Vale UHB.

Nexus - the Older People's Carer and Service User Involvement Development Project. The purpose of the Project is to work with carers and people using services, planners and providers, to ensure that carer and service user views influence the development and delivery of services. The Project is funded by Vale of Glamorgan Council and Cardiff Council and Vale UHB.

Join the Dots - supporting young people to have a voice in mental health services, funded by funded by Zurich and Cardiff and Vale UHB (Regional Partnership Board).

Directions supporting a directory and handbook funded by ICF, Cardiff and Vale Councils, Cardiff and Vale UHB.

Dementia Friendly Communities Small Grants Fund (DFC) - A Small Grants Fund for voluntary sector groups operating dementia friendly community initiatives in Cardiff and the Vale of Glamorgan, managed by cavamh on behalf of Cardiff and Vale Integrated Health and Social Care Partnership, with funding from the Welsh Government Integrated Care Fund.

My Say - funding Sefyll and Nexus to work with people using mental health services and carers, to gather feedback on inpatient activities and community mental health team services.

ICF Small Grants Capital Fund - funding provided for the purpose of acquiring computer equipment for charity use. During the year the fund was fully expensed, the closing fund value as at 31 March 2021 equates to the capital purchases recognised within fixed assets

Papyrus - Funding for training in suicide/self harm prevention.

Moondance - Funding to assist with adaptations to the working environment following the COVID pandemic. During the year the fund was fully expensed, the closing fund value as at 31 March 2021 equates to the capital purchases recognised within fixed assets

C3SC - Funding to support people with lived experience to have a voice in the local health population needs assessment review, through co-ordination of focus groups.

**Cardiff and Vale Action for Mental
Health**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

12. Movement in funds - continued

Outpatients Review Peer Research and Park Lodge Peer Research - Funding provided to complete peer research on both outpatients and at Park Lodge.

Transfers between funds

Sefyll and Nexus projects have now ended, therefore any overdrawn restricted funds at the year-end (£3,592 and £3,958) have been agreed to be transferred to general unrestricted to account for the overhead charge on the projects.

There has also been a transfer of £1,161 for Winter Wellbeing from restricted to unrestricted funds to account for the administrative costs allocated for these funds.

An overspend on the Co-pro Project fund of £506 was expected, a transfer from general unrestricted funds has been made to top-up the project's fund.

13. Employee benefit obligations

The charity pays 8% (6% employer, 2% employee contribution) of salaries to employee's pension of their choice if the member of staff has been required to join the charities pension scheme Contributions paid this financial year by the charity amounted to £4,922 (2022: £4,848).

14. Related party disclosures

There were no related party transactions for the year ended 31 March 2023.

15. Member's liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The Charity is a company registered in England & Wales with its registered office as disclosed in the Trustee's report.

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