



Company number: 4373019

Charity number: 1091156

Centre for Mental Health

Report and Financial Statements

5 April 2024



Centre for Mental Health

Reference and administrative details

For the year ended 5 April 2024

Company number	4373019																						
Charity number	1091156																						
Registered office and operational address	Room AG.22, 11-13 Cavendish Square London W1 G 0AN																						
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: <table><tr><td>Professor Dame Susan Bailey</td><td>Chair</td></tr><tr><td>Rt. Hon Lord Bradley of Withington</td><td>Retired 02.11.2023</td></tr><tr><td>Sir Andrew Dillon</td><td>Retired 02.11.2023</td></tr><tr><td>Mr Michael Morley</td><td>Deputy Chair</td></tr><tr><td>Mr Andre Tomlin</td><td></td></tr><tr><td>Professor Kamaldeep Singh Bhui</td><td></td></tr><tr><td>Poppy Jaman</td><td>Retired 02.11.2023</td></tr><tr><td>Christopher Paul Chapman</td><td>Treasurer</td></tr><tr><td>Peter Malcolm Orlando Alleyne</td><td>Appointed 17.08.2023</td></tr><tr><td>Morgan Elisabeth Vine</td><td>Appointed 17.08.2023</td></tr><tr><td>Victoria Elizabeth Bleazard</td><td>Appointed 17.08.2023</td></tr></table>	Professor Dame Susan Bailey	Chair	Rt. Hon Lord Bradley of Withington	Retired 02.11.2023	Sir Andrew Dillon	Retired 02.11.2023	Mr Michael Morley	Deputy Chair	Mr Andre Tomlin		Professor Kamaldeep Singh Bhui		Poppy Jaman	Retired 02.11.2023	Christopher Paul Chapman	Treasurer	Peter Malcolm Orlando Alleyne	Appointed 17.08.2023	Morgan Elisabeth Vine	Appointed 17.08.2023	Victoria Elizabeth Bleazard	Appointed 17.08.2023
Professor Dame Susan Bailey	Chair																						
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Morgan Elisabeth Vine	Appointed 17.08.2023																						
Victoria Elizabeth Bleazard	Appointed 17.08.2023																						
Key management personnel and senior leadership team	<table><tr><td>Mr Andrew Bell BA MA</td><td>Chief Executive</td></tr><tr><td>Ms Jan Hutchinson MSc MA DipSW</td><td>Director of Operations</td></tr><tr><td>Ms Agnieszka Dajczer MAcc</td><td>Associate Director of Finance and Resources</td></tr><tr><td>Ms Kadra Abdinasir MSc BA Hons</td><td>Associate Director of Policy</td></tr><tr><td>Mrs Jennifer Banks BA Hons</td><td>Associate Director of Business and Partnerships</td></tr><tr><td>Dr David Woodhead BA Hons PhD</td><td>Associate Director of Research</td></tr><tr><td>Ms Alethea Joshi BA Hons</td><td>Associate Director of Communications</td></tr></table>	Mr Andrew Bell BA MA	Chief Executive	Ms Jan Hutchinson MSc MA DipSW	Director of Operations	Ms Agnieszka Dajczer MAcc	Associate Director of Finance and Resources	Ms Kadra Abdinasir MSc BA Hons	Associate Director of Policy	Mrs Jennifer Banks BA Hons	Associate Director of Business and Partnerships	Dr David Woodhead BA Hons PhD	Associate Director of Research	Ms Alethea Joshi BA Hons	Associate Director of Communications								
Mr Andrew Bell BA MA	Chief Executive																						
Ms Jan Hutchinson MSc MA DipSW	Director of Operations																						
Ms Agnieszka Dajczer MAcc	Associate Director of Finance and Resources																						
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Mrs Jennifer Banks BA Hons	Associate Director of Business and Partnerships																						
Dr David Woodhead BA Hons PhD	Associate Director of Research																						
Ms Alethea Joshi BA Hons	Associate Director of Communications																						
Bankers	National Westminster Bank 20 Dean Street London W1A 1SX																						
Solicitors	Russell Cooke 8 Bedford Row London WC1R 4BX																						
Auditors	Sayer Vincent LLP Chartered Accountants and Registered Auditors 110 Golden Lane, London EC1Y 0TG																						



The trustees present their report and the audited financial statements for the year ended 5 April 2024.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities (FRS102, 2015).

Objectives and activities

We're Centre for Mental Health.

We take the lead in challenging policies, systems and society, so that everyone can have better mental health.

We do this by building research evidence to create fairer mental health policy.

Poverty, injustice and discrimination put some people at a much higher risk of poor mental health – but less likely to receive the right support.

By developing mental health research, economic analysis and policy ideas, we're equipping services and decision makers to meet people's needs and reduce mental health inequalities.

Our work is driving forward sustainable policy change, to pursue equality, social justice and good mental health for all.

The charity's main activities and who it tries to help are described in detail below. All its charitable activities focus on the advancement of learning in the science and practice of mental health care and are undertaken to further Centre for Mental Health's charitable purposes for the public benefit.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Introduction from Professor Dame Sue Bailey and Andy Bell



Centre for Mental Health is determined to create a society where everyone has a better chance of good mental health, and where people with mental health difficulties have a fair chance in life. All of our work is dedicated to building mental health equality and social justice, throughout life and across communities.

Over the last year, we have worked tirelessly to achieve our ambitions. We have generated evidence and insights, produced research and analysis, provided training and learning opportunities, supported debates and networks, and campaigned vigorously for change where it's needed. We've worked closely with partners across the voluntary and community sector, public services and many more to generate evidence and create understanding authentically and to speak the truth to power.

We've worked with more than 70 organisations to set out a cross-government plan for *A Mentally Healthier Nation*. This agenda-setting report demonstrates how concerted action across government could help to improve the public's mental health and boost our essential mental health services.



We know that these are challenging times for people's mental health. The cost-of-living crisis has put enormous pressure on mental health in the UK, and the help available to offset its impacts hasn't been enough for too many people. Rising poverty, destitution, and homelessness are causing people to struggle with their mental health and leaving many at crisis point. It need not be this way. So we're working with partners nationwide to tackle the economic and social determinants of our mental health, and to create mentally healthier places for people to live and work in.

Too many people with mental health difficulties have been let down by a lack of timely, effective and compassionate support. We want to change that. We're supporting mental health services to respond better to communities and groups that have been marginalised for too long. We're training a new generation of employment specialists to help people living with a mental illness when they want to work, to find the right jobs for them. We're working across the UK and internationally to provide insights and intelligence to boost mental health equality. And we're campaigning for better physical health support for people with mental ill health, and better mental health support for people with long-term physical conditions.

Join us in the next year to help us build a mentally healthier future for everyone.

Achievement of our objectives for 2023/24

During the last year, we have been focused on achieving the five high level goals set out in our five year strategy (for 2021-2025). These are:

- To secure a whole government long-term approach to protecting and promoting mental health for all, including housing, social security, health, business, justice, defence and the environment.
- To enable every child and young person to have a mentally healthy start in life through large-scale system change and investment.
- To ensure that people of all ages with mental health difficulties get equitable, effective and timely health and social care services, including physical health, work, and housing.
- To address the unequal social and economic determinants of mental health, including poverty, racism, discrimination and exclusion, fostering action locally and nationally, including from statutory bodies, civil society and businesses.
- To stimulate action to address inequalities in mental health across every dimension: working alongside communities and public services to find and share sustainable and effective solutions. In the next two years, we especially want to address mental health inequalities that have received less attention or been poorly served, including those facing neurodiverse communities, LGBTQ+ communities, racialised communities, refugee and asylum-seeking communities, older people, and people with 'complex' needs.

In the pursuit of these high-level goals, during 2023/24 we:

- Produced A Mentally Healthier Nation, a sector-led document setting out cross-government priorities for mental health to inform future national strategies and policy decisions. More than 60 organisations have already shown their support for this report
- Enabled the expansion of Individual Placement and Support to help people using mental health and drug and alcohol services to gain paid employment. We have provided a range of NHS England and Office of Health Improvement and Disparities funded and optional [training courses](#), tailored consultancy and support to local services, and to provide individual service fidelity reviews which highlight areas for development and improvement.

Report of the trustees

For the year ended 5 April 2024

- Reviewed and fully updated the economic and social costs of mental ill health, which have now grown to £300 billion in England alone annually.
- Delivered our updated [Mentally Healthier Councils Network](#), supporting elected members and staff from local authorities to use their powers and responsibilities to boost mental health for all in their communities. More than 300 people from over 180 councils across the country have joined our network in its first year.
- Established a network of mental health leaders working in Integrated Care Systems to support the local application of evidence-based approaches to reducing mental health inequalities.
- Continued to work [towards being an Anti-Racist organisation](#), including an independent review of the progress we have made since 2020 towards antiracism and the work we need to do to go further.
- Hosted the Children and Young People's Mental Health Coalition, which this year published a major report on school behaviour and children's mental health as well as bringing over 300 organisations together to campaign for better mental health for babies, children and young people nationwide.
- Supported local councils, integrated care boards and combined authorities across the country to bring about equality in mental health locally. For example, this year we worked with system leaders in Bradford to review the mental health support offered to racialised communities locally, and we have used complex system mapping to create public mental health strategies in boroughs across Greater Manchester.
- Campaigned for equal physical health for people with a mental illness through [Equally Well UK](#), through which we provided guidance for outreach programmes to ensure more people are offered an annual health check, and supported research on the extent and experience of food insecurity among people living with mental illness.
- Explored how racism produces inter-generational trauma in families, and the ways parents and children in racialised communities cope with the emotional impacts of racial discrimination and injustice.
- Investigated mental health in later life, working with Age UK to identify the risk and protective factors for mental health among older people, and to look at how mental health services could meet their needs more effectively.
- Completed our evaluation of the Better Mental Health Fund, showing how investing in local councils and community organisations can make a big difference in promoting better mental health in many of the most deprived areas of the country.

Financial Review

Unrestricted income for the year amounted to £1,166,025 (2022/23: £1,060,163) whilst unrestricted expenditure amounted to £1,378,765 (2022/23: £1,210,238). This resulted with a deficit and decrease in unrestricted funds for the year with amount of £212,740 (2022/23 deficit £151,074), as shown on the Statement of Financial Activities.

Activity within restricted funds has resulted in more restricted funds carried forward to the next year of £14,990. This does not represent a call on unrestricted reserves, as the surplus of restricted funds is carried forward within projects that are active over a number of financial years. Details of these restricted activities and funds can be found in note 19a to the accounts.

Total consolidated funds carried forward as of 5 April 2024 are £658,919 (2022/23: £856,669).



Risk Management

The Trustees are responsible for the management of the risks faced by the charity. Detailed considerations of risk are delegated to the Finance and Audit Committee, which is assisted by senior charity staff and external experts. Risks are identified, assessed and controls established throughout the year. A formal review of the charity's risk management processes is undertaken on a regular basis.

The key risks faced by the charity include:

- Business Continuity and Disaster Recovery.
- Financial Stability, the context for the Centre are ever changing and therefore is an ongoing primary focus of risk management.
- Lack of diversity, the Centre has identified Diversity as a key element to a successful organisation therefore is also a significant priority for risk management strategies.
- Reputational damage, all charities must maintain the highest standards of practice, however the Centre understand the implications when things go wrong.
- Going concern consideration, both the senior management team and the trustees have considered the assumptions created for the going concern consideration and the resulting conclusions, using different levels of uncertainty over significant amount of income and have agreed appropriate actions should income not materialise as planned. They have concluded that there are currently no material uncertainties about going concern due to the relatively high percentage of budgeted income that has already been committed for the financial year ending 5 April 2025 and that, should further budgeted income is not secured, robust plans are in place to make any necessary reductions in expenditure to maintain going concern status.

The key controls used by the charity include:

- formal reporting of risk management processes to Trustees' meetings,
- weekly cash flow review,
- regular executive meetings where the risk register is discussed,
- detailed terms of reference for all sub-committees,
- comprehensive strategic planning, budgeting and management accounting,
- established organisational and governance structure and lines of reporting,
- formal written policies,
- hierarchical authorisation and approval levels,
- making sure that our IT systems are safe and adhering to Cyber Safe certification requirements.

The Centre has a business continuity action plan to ensure we could continue to carry out our work and meet our obligations during the pandemic. The action plan enables all staff to work from home (with necessary equipment and adaptations) and that all our business processes can continue while staff, trustees and other stakeholders are all working remotely.

Through the risk management processes established by the charity, the Trustees are satisfied that the major risks identified have been adequately managed where necessary. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

Reserves policy and going concern

Reserves are required to:

- smooth out surpluses and deficits year on year,
- replace capital expenditure or restructure the organisation,
- deal with the effects of any risks that materialise,
- allow the organisation to take on opportunities that may arise in a timely manner,
- deal with the unexpected.

Trustees are required to set an appropriate target level of reserves for the Charity and in doing so take into account the following factors:

- current and future financial needs,
- market and economic environment,
- cost of an orderly winddown; and
- appropriate levels of cash reserves.

Accordingly, the Trustees have decided to set a target range for free reserves of between £500,000 and £700,000 to be held as at 5 April 2024 (2023: £600,000).

Group free reserves held at 5 April 2024 amounted to £418,006, being group net assets of £658,919, less restricted funds of £240,913.

The Trustees consider that the level of reserves held is within an appropriate margin of the minimum level as set, given the need to be able to respond to fundraising opportunities, and that the going concern basis remains appropriate for the preparation of the group's accounts. This policy is reviewed as necessary by Trustees and at least once a year as part of the annual reporting process. Unfortunately, the reserves have fallen below the minimum reserves level this financial year due to the impact of the cost-of-living crisis on our costs, and the timing of our project work. We plan to build up the reserves back to their agreed minimum level during the next financial years.

Trading subsidiary

Centre for Mental Health Training Ltd is a wholly owned subsidiary of Centre for Mental Health that carries out programme-related trading activity on behalf of the parent charity. During 2023/24 sales income was derived from several sources including IPS training courses and consultancy services. The subsidiary made a profit of £103,263 (2022/23: profit £90,411). The profit for 2023/24 has been donated via Gift Aid to the charitable parent in amount of £103,263. Further details are given in Note 11 to the financial statements.

Fundraising

Centre for Mental Health welcomes voluntary donations but does not engage in direct public fundraising and does not use professional fundraisers or commercial participators. Centre for Mental Health nevertheless observes and complies with the relevant fundraising regulations and codes. During the year there was no non-

compliance of these regulations and codes and Centre for Mental Health received no complaints relating to its fundraising practice.

Most of our income derives from contracts and grants. We are nonetheless registered with the Fundraising Regulator (as prominently displayed on our website) and follow their guidance when evaluating potential approaches to grant giving bodies.

Objectives and activities planned for 2024/25

In 2024/25 we will continue to pursue the five high level goals for the charity in this final year of our five year strategy.

- To secure a whole government long-term approach to protecting and promoting mental health for all, including housing, social security, health, business, justice, defence and the environment.
- To enable every child and young person to have a mentally healthy start in life through large-scale system change and investment.
- To ensure that people of all ages with mental health difficulties get equitable, effective and timely health and social care services, including physical health, work, and housing.
- To address the unequal social and economic determinants of mental health, including poverty, racism, discrimination and exclusion, fostering action locally and nationally, including from statutory bodies, civil society and businesses.
- To stimulate action to address inequalities in mental health across every dimension: working alongside communities and public services to find and share sustainable and effective solutions. In the next two years, we especially want to address mental health inequalities that have received less attention or been poorly served, including those facing neurodiverse communities, LGBTQ+ communities, racialised communities, refugee and asylum-seeking communities, older people, and people with 'complex' needs.

During the year, we will develop a brand new strategy for 2025 and beyond.

To enable us to achieve these objectives, over the next year we will take steps including:

- We will set out more details about how the Government can help build a mentally healthier nation, including through the adoption of a mental health policy test for all of its policies.
- We will support local councils and integrated care systems to create mentally healthier places through our growing networks and our direct strategic support offer.
- We will train more employment specialists and others to expand and improve the provision of Individual Placement and Support services across the UK.
- We will explore how climate justice and mental health relate to each other, and what can be done locally, nationally and globally to build a climate resilient and mentally healthier future.
- We will support the Children and Young People's Mental Health Coalition to provide a strong and united voice for change.
- We will work alongside Young Changemakers from Black communities to bring new voices and ideas to mental health policymaking.
- We will champion physical health equality among people living with mental illness through our Equally Well UK collaborative.



Centre for Mental Health

Report of the trustees

For the year ended 5 April 2024

Structure, governance & management

The organisation is a charitable company limited by guarantee, incorporated on 13 February 2002 and registered as a charity on 1 March 1985.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

All trustees give their time voluntarily and receive no benefits from the charity. There were no trustee expenses reclaimed from the charity.

Centre for Mental Health is run by a Board of Trustees who are the Directors and Members of the charitable company; their details are set out above. Trustees concern themselves with matters of a strategic nature, deciding broad policy and ensuring good governance and compliance. Trustees meet regularly, both in plenary or in Committee groups to oversee the affairs of the Centre. Trustees are recruited for their expertise and experience in mental health, in charity governance, in fundraising and in financial management as well as their commitment to and enthusiasm for the Centre's aims and objectives.

The Nominations Committee oversees the recruitment, induction, and training of all trustees. All trustees participate in external and internal training opportunities covering developments in mental health as well as charity governance and trustee responsibilities.

The Finance and Audit Committee has a key role in establishing annual budgets and monitoring performance against the budget on monthly basis during the year, overseeing the organisation's financial control and systems, reviewing, and recommending to the board approval of the annual financial statements, including the selection of appropriate accounting policies and practices, recommending the appointment of the external auditor, and the appropriate fee. The Finance and Audit Committee play a very important role in detecting and preventing fraud.

The Remuneration Committee decides on the organisation's remuneration policy and are responsible for setting the remuneration package for chief executive and all employees. The Committee reviews the salary levels each year making sure the pay remains fair and competitive to its employees and affordable to the organisation considering the risk and the long term strategic goals.

Trustees delegate day to day management to the Executive team lead by the Chief Executive. Trustees are advised of the terms of reference for executive committees and processes for operational management.

The charity carried out a governance review in October 2021 using the Charity Governance Code as the basis for reviewing our current arrangements and identifying any necessary changes.

Following our review, and as part of our antiracism action plan, we have established a new Equalities and Human Resources Committee. This new committee is responsible for ensuring we adopt best practice relating to equalities and human resources issues, and to scrutinise the ways we work on behalf of the board.

Appointment of trustees

Trustees are appointed by the board's Nominations Committee. Early in 2023, we undertook an open recruitment exercise through which we recruited three new trustees, who joined the board in August 2023.

Report of the trustees

For the year ended 5 April 2024

During 2024, we will be carrying out a Trustee Skills Audit and developing a succession plan for the board to ensure that it continues to provide the vital governance and oversight of the charity, and that it reflects the diversity of the people we seek to serve.

Statement of responsibilities of the trustees

The trustees, who are also directors of Centre for Mental Health for the purposes of company law, are responsible for preparing the report of the trustees' annual report including the strategic report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and group of the incoming resources and application of resources, including the income and expenditure, of the group for that period. In preparing these financial statements, 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,
- state whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 5 April 2024 was 11 (2023 - 8). The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the group or the charity.

Auditors

Sayer Vincent LLP were re-appointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity.

The report of the trustees has been prepared in accordance with the special provisions applicable to companies subject to the small regime.

The trustees' annual report which has been approved by the trustees on 25 July 2024 and signed on their behalf by

Professor Dame Susan Bailey
Chairman

Independent auditor's report

To the members of

Centre for Mental Health

Opinion

We have audited the financial statements of Centre for Mental Health (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 5 April 2024 which comprise the consolidated statement of financial activities, the group and parent charitable company balance sheets, the consolidated statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 5 April 2024 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the group financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Centre for Mental Health's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Independent auditor's report

To the members of

Centre for Mental Health

Other Information

The other information comprises the information included in the trustees' annual report, other than the group financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the group financial statements does not cover the other information, and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the group financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the group financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements
- The trustees' annual report has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and Charities Act 2011 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- The parent charitable company financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and

Independent auditor's report

To the members of

Centre for Mental Health

fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management and the Finance and Audit Committee, which included obtaining and reviewing supporting documentation, concerning the group's policies and procedures relating to:
- Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
- The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the group operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the group from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.

Independent auditor's report

To the members of

Centre for Mental Health

- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Joanna Pittman (Senior statutory auditor)

Date: 22 August 2024

for and on behalf of Sayer Vincent LLP, Statutory Auditor

110 Golden Lane, LONDON, EC1Y 0TG

Sayer Vincent LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

Centre for Mental Health

Consolidated statement of financial activities (incorporating an income and expenditure account)

For the year ended 5 April 2024

	Note	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Income from:							
Donations and legacies	2	3,254	-	3,254	3,462	-	3,462
Charitable activities							
Employment Support Programme	3	472,279	-	472,279	239,748	-	239,748
Adults Research	3	347,147	32,350	379,497	293,701	118,607	412,308
Children and Young People	3	198,513	313,388	511,901	270,511	250,944	521,455
Economics	3	29,350	-	29,350	26,798	-	26,798
Influencing Policy and Practice	3	102,402	96,465	198,867	222,449	32,665	255,114
Other Programmes	3	2,704	-	2,704	-	-	-
Investments - Interest receivable		10,376	-	10,376	3,494	-	3,494
Total income		1,166,025	442,203	1,608,228	1,060,163	402,216	1,462,379
Expenditure on:							
Raising funds	4	222,828	-	222,828	195,594	-	195,594
Charitable activities							
Employment Support Programme	4	357,066	-	357,066	237,416	-	237,416
Adults Research	4	251,856	71,550	323,406	144,306	141,588	285,894
Children and Young People	4	85,316	302,838	388,154	175,368	235,746	411,114
Economics	4	112,357	-	112,357	121,664	-	121,664
Influencing Policy and Practice	4	349,342	52,825	402,167	335,890	15,342	351,232
Total expenditure		1,378,765	427,213	1,805,978	1,210,238	392,676	1,602,914
Net income / (expenditure) before transfers between funds	5	(212,740)	14,990	(197,750)	(150,075)	9,540	(140,535)
Transfers between funds		-	-	-	(999)	999	-
Net movement in funds		(212,740)	14,990	(197,750)	(151,074)	10,539	(140,535)
Reconciliation of funds:							
Total funds brought forward		630,746	225,923	856,669	781,820	215,384	997,204
Total funds carried forward		418,006	240,913	658,919	630,746	225,923	856,669

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 19 to the financial statements.

Centre for Mental Health

Balance sheets

Company no. 4373019

As at 5 April 2024

	Note	The group		The charity	
		2024	2023	2024	2023
		£	£	£	£
Fixed assets:					
Investments	10	-	-	1,000	1,000
		-	-	1,000	1,000
Current assets:					
Debtors	13	302,738	421,086	218,199	295,265
Cash at bank and in hand		674,139	901,853	478,065	686,513
		976,877	1,322,939	696,264	981,778
Liabilities:					
Creditors: amounts falling due within one year	14	317,958	466,270	141,616	216,529
Net current assets		658,919	856,669	554,648	765,249
Total assets less current liabilities		658,919	856,669	555,648	766,249
Creditors: amounts falling due after one year			-		-
Total net assets		658,919	856,669	555,648	766,249
Funds:	17a				
Restricted income funds		240,913	225,923	240,913	225,923
Unrestricted income funds:					
General funds		418,006	630,746	314,735	540,326
Total unrestricted funds		418,006	630,746	314,735	540,326
Total funds		658,919	856,669	555,648	766,249

Approved by the trustees on 25 July 2024 and signed on their behalf by

Professor Dame Susan Bailey
Chairman

Centre for Mental Health

Consolidated statement of cash flows

For the year ended 5 April 2024

	2024 £	2023 £
Cash flows from operating activities		
Net cash (used in) /provided by operating activities	(238,090)	(50,284)
Cash flows from investing activities:		
Dividends, interest and rents from investments	10,376	3,494
Change in cash and cash equivalents in the year	(227,714)	(46,789)
Cash and cash equivalents at the beginning of the year	901,853	948,642
Cash and cash equivalents at the end of the year	674,139	901,853
Reconciliation of net income / (expenditure) to net cash flow from operating activities		
	2024 £	2023 £
Net expenditure for the reporting period (as per the statement of financial activities)	(197,750)	(140,535)
Dividends, interest and rent from investments	(10,376)	(3,494)
Decrease in debtors	118,348	(17,517)
Increase in creditors	(148,312)	111,263
Net cash provided (used in) operating activities	(238,090)	(50,284)

Centre for Mental Health

Notes to the financial statements

For the year ended 5 April 2024

1 Accounting policies

a) Statutory information

Centre for Mental Health is a charitable company limited by guarantee and is incorporated in England & Wales. The registered office address is Room AG.22, 11-13 Cavendish Square, London, England, W1G 0AN.

b) Basis of preparation

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

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

These financial statements consolidate the results of the charitable company and its wholly-owned subsidiary Centre for Mental Health Training Limited on a line by line basis. Transactions and balances between the charitable company and its subsidiary have been eliminated from the consolidated financial statements. Balances between the two companies are disclosed in the notes of the charitable company's balance sheet. A separate statement of financial activities, or income and expenditure account, for the charitable company itself is not presented because the charitable company has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006.

c) Public benefit entity

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

d) Going concern

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

In order to arrive at this conclusion, the management and trustees have considered the financial and operating outlook of the charitable company using different levels of uncertainty over significant levels of unsecured income. Based on this assessment they have concluded that even in a worst-case scenario, with appropriate management actions identified should they be needed, the ability of the charitable company to continue operating will not be impacted during the year ahead.

The management and trustees will continue to review cash flow projections on a regular basis during this period and will implement appropriate actions, should they be needed, if cash flow balances were to fall below agreed trigger points.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

1 Accounting policies (continued)

e) Income

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

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

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

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

f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

g) Interest receivable

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

h) Fund accounting

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

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

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

i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of carrying out research, collating and communicating the findings, being work undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1 Accounting policies (continued)

j) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

<input type="checkbox"/> Employment Support	12%
<input type="checkbox"/> Adults Research incl. Prisons and Criminal Justice	20%
<input type="checkbox"/> Children and Young People	21%
<input type="checkbox"/> Economics	8%
<input type="checkbox"/> Influencing policy and practice	26%
<input type="checkbox"/> Costs of raising funds	13%

k) Operating leases

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

l) Investments in subsidiary

Investments in the subsidiary are at cost.

m) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

n) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

o) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

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

p) Pensions

The charity participated in one flexible contributory group personal pension scheme . The charity's staging date for pensions auto-enrolment was 1 April 2016 and any relevant staff not previously participating in a pension scheme were auto-enrolled at that date.

Centre for Mental Health

Notes to the financial statements

For the year ended 5 April 2024

2 Income from donations and legacies

	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Donations	3,254	-	3,254	3,462	-	3,462
	<u>3,254</u>	<u>-</u>	<u>3,254</u>	<u>3,462</u>	<u>-</u>	<u>3,462</u>

3 Income from charitable activities

	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
IPS training income	472,279	-	472,279	239,748	-	239,748
Sub-total for Employment Support Programme	472,279	-	472,279	239,748	-	239,748
Age UK	12,142	-	12,142	1,111	-	1,111
Bernardo's	21,304	-	21,304	-	-	-
Birmingham and Solihull MH FT	9,800	-	9,800	-	-	-
NHS WEST YORKSHIRE ICB	37,530	-	37,530	41,528	-	41,528
NHS Race & Health Observatory	24,845	-	24,845	49,690	-	49,690
NHS England	76,936	-	76,936	17,414	-	17,414
NHS North Central London ICB	30,500	-	30,500	-	-	-
NHS Trafford CCG	-	-	-	30,000	-	30,000
MIND	12,112	-	12,112	32,411	-	32,411
Kidney Research UK	2,725	-	2,725	22,725	-	22,725
The NHS Confederation	-	-	-	36,855	-	36,855
Charities Aid Foundation (CAF)	-	-	-	-	78,182	78,182
DHSC	-	-	-	9,300	-	9,300
Natural England	6,250	-	6,250	-	-	-
Improvement & Development	40,175	-	40,175	-	-	-
NHS Cambridgeshire and Peterborough CCG	-	-	-	6,900	-	6,900
Rethink Mental Illness	-	32,350	32,350	-	40,425	40,425
Prison Advice & Care Trust	12,222	-	12,222	12,222	-	12,222
Health Education England	(250)	-	(250)	11,500	-	11,500
Hestia	22,276	-	22,276	10,475	-	10,475
Injured Players Foundation	20,480	-	20,480	4,095	-	4,095
NIHR	-	-	-	3,375	-	3,375
Richmond Fellowship	-	-	-	4,100	-	4,100
The Electoral Commisison	15,000	-	15,000	-	-	-
Wellcome Trust	3,000	-	3,000	-	-	-
Other income	100	-	100	-	-	-
Sub-total for Adults	347,147	32,350	379,497	293,701	118,607	412,308

Centre for Mental Health

Notes to the financial statements

For the year ended 5 April 2024

3 Income from charitable activities (continued)

CYPMHC- various founders	-	115,680	115,680	-	120,320	120,320
BBC Children in Needs	-	-	-	36,728	-	36,728
Anne Lonfield Commission on	-	-	-	5,200	-	5,200
Nottingham CityCare Partnership	43,668	-	43,668	-	-	-
Kooth PLC	17,726	-	17,726	-	-	-
NHS WEST YORKSHIRE ICB	-	-	-	18,825	-	18,825
Anna Freud	-	-	-	8,600	-	8,600
Kings College London	-	-	-	9,050	-	9,050
National Youth Theatre	-	-	-	9,550	-	9,550
NHS England	111,852	-	111,852	123,723	-	123,723
The Diana Award	-	16,500	16,500	-	12,500	12,500
Medical Research Council	-	17,488	17,488	-	17,254	17,254
PPL	110	33,333	33,443	-	-	-
PPL & Comic Relief	-	91,938	91,938	-	100,870	100,870
MIND	-	-	-	8,280	-	8,280
Wellcome Trust	-	13,449	13,449	-	-	-
The National Lottery	-	25,000	25,000	-	-	-
Student Minds	-	-	-	750	-	750
The Pilgrim Trust	13,615	-	13,615	12,075	-	12,075
Podium Analytics	-	-	-	24,050	-	24,050
UK Youth	2,000	-	2,000	3,344	-	3,344
University of Oxford	-	-	-	2,250	-	2,250
Save the Children UK	6,368	-	6,368	-	-	-
States of Mind	3,100	-	3,100	6,200	-	6,200
Other income - Children and Young People	74	-	74	1,886	-	1,886
Sub-total for Children and Young People	198,513	313,388	511,901	270,511	250,944	521,455

Centre for Mental Health

Notes to the financial statements

For the year ended 5 April 2024

3 Income from charitable activities (continued)

	Unrestricted	Restricted	2024 Total	Unrestricted	Restricted	2023 Total
Guy's and St Thomas' Foundation	14,713	-	14,713	17,213	-	17,213
Exilarch (via Mind)	-	55,000	55,000	-	-	-
NHS Greater Manchester ICB	8,483	-	8,483	-	-	-
NHS England	-	-	-	7,350	-	7,350
Manchester Metropolitan University	-	-	-	4,950	-	4,950
Forces in Mind Trust	10,971	-	10,971	11,018	-	11,018
The NHS Confederation	1,000	-	1,000	14,836	-	14,836
MIND	1,000	-	1,000	1,255	-	1,255
NHIR	29,175	10,800	39,975	32,093	-	32,093
IIMHL	-	-	-	1,113	-	1,113
UCL	6,000	-	6,000	4,500	-	4,500
Health Education England	-	-	-	12,500	-	12,500
WMCA	7,948	-	7,948	30,247	-	30,247
Various	14,147	-	14,147	23,936	2,000	25,936
MMHA	2,187	-	2,187	3,438	-	3,438
Surrey & Borders Partnership	6,778	-	6,778	18,850	-	18,850
BACP	-	-	-	39,150	-	39,150
The Health Foundation	-	30,665	30,665	-	30,665	30,665
Sub-total for Influencing policy and practice	102,402	96,465	198,867	222,449	32,665	255,114
NHS Confederation	29,350	-	29,350	15,968	-	15,968
MMHA	-	-	-	750	-	750
NHS England	-	-	-	10,000	-	10,000
Other	-	-	-	80	-	80
Sub-total for Economics	29,350	-	29,350	26,798	-	26,798
DWP	1,336	-	1,336	-	-	-
NatWest	1,368	-	1,368	-	-	-
Sub-total for Other	2,704	-	2,704	-	-	-
Total income from charitable	1,152,395	442,203	1,594,598	1,053,207	402,216	1,455,423

4a Analysis of expenditure (current year)

	Charitable activities							2024 Total £	2023 Total £
	Cost of raising funds £	Employment Support Programme £	Adults Research incl. PCJ £	Children and Young People £	Economics £	Influencing Policy and Practice £	Support and governance costs £		
Staff costs (Note 6)	162,856	141,631	230,333	242,601	91,779	298,561	141,476	1,309,237	1,175,666
Direct project costs	18,405	184,556	40,443	86,802	643	32,560	20,710	384,119	273,573
Travel and subsistence	3,409	-	1,405	1,545	-	1,684	660	8,703	16,753
Printing, postage and stationery	40	-	48	29	-	250	118	485	1,511
IT costs	1,112	-	930	3,183	20	3,002	28,424	36,671	37,947
Communication and events	223	-	-	407	-	109	-	739	-
Establishment costs	1,445	147	267	945	-	1,217	47,990	52,011	84,341
Legal, finance and other	-	-	-	-	-	-	13	13	13
Audit	-	-	-	-	-	-	14,000	14,000	13,110
	187,490	326,334	273,426	335,512	92,442	337,383	253,391	1,805,978	1,602,914
Support and governance costs	35,338	30,732	49,980	52,642	19,915	64,784	(253,391)	-	-
Total expenditure 2024	222,828	357,066	323,406	388,154	112,357	402,167	-	1,805,978	
Total expenditure 2023	195,594	237,416	285,894	411,114	121,664	351,232	-	1,602,914	

4b Analysis of expenditure (prior year)

	Charitable activities							2023 Total £
	Cost of raising funds £	Employment Support Programme £	Adults Research incl. PCJ £	Children and Young People £	Economics £	Influencing Policy and Practice £	Support and governance costs £	
Staff costs (Note 6)	145,771	138,121	179,675	242,561	87,053	242,312	140,173	1,175,666
Direct project costs	3,631	57,774	55,201	95,077	8,163	33,337	20,390	273,573
Travel and subsistence	632	2,307	56	1,659	292	2,490	9,317	16,753
Printing, postage and stationery	-	-	-	-	-	-	1,511	1,511
IT costs	1,144	-	-	2,486	1,383	3,533	29,401	37,947
Communication and events	-	-	-	-	-	-	-	-
Establishment costs	3,168	131	121	695	140	995	79,091	84,341
Legal, finance and other	-	-	-	-	-	-	13	13
Audit	-	-	-	-	-	-	13,110	13,110
	154,346	198,333	235,053	342,478	97,031	282,667	293,006	1,602,914
Support and governance costs	41,248	39,083	50,841	68,636	24,633	68,565	(293,006)	-
Total expenditure 2023	195,594	237,416	285,894	411,114	121,664	351,232	-	1,602,914

Centre for Mental Health

Notes to the financial statements

For the year ended 5 April 2024

5 Net income/(expenditure) for the year

This is stated after charging:

	2024	2023
	£	£
Operating lease rentals:	29,217	26,492
Other	-	-
Auditors' remuneration (excluding VAT):		
Audit	14,000	13,110

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

Staff costs were as follows:

	2024	2023
	£	£
Salaries and wages	1,096,175	978,863
Social security costs	115,773	108,464
Employer's contribution to defined contribution pension schemes	97,289	88,339
	1,309,237	1,175,666

The following number of employees received employee benefits (excluding employer pension costs and employer's national insurance) during the year between:

	2024	2023
	No.	No.
£60,000 - £69,999	2	1
£70,000 - £79,999	1	1
£80,000 - £89,999	1	1

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £272,677 (2023: £338,112). The decrease is due to the fact that Deputy CEO's post hasn't been filled, after CEO change, effectively the key management personnel is now 3 employees (4 in previous year).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £nil). No trustees' expenses were reimbursed during the financial year (2023: £nil).

Centre for Mental Health

Notes to the financial statements

For the year ended 5 April 2024

7 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows: 28.8 (2023: 27.0)

	2024 No.	2023 No.
Raising funds	2.9	2.4
Employment Support Programme	3.0	3.0
Adults research	7.9	4.1
Children and Young People	4.0	5.0
Influencing Policy and Practice	5.1	6.3
Economics	1.0	1.5
Support	3.9	3.9
Governance	1.0	0.8
	28.8	27.0

8 Related party transactions

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

9 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes. The charity's trading subsidiary Centre for Mental Health Training Limited gift aids available profits to the parent charity. Its charge to corporation tax in the year was:

	2024 £	2023 £
UK corporation tax at 19% (2023: 19%)	-	-

10 Investments

Investments comprise:

	The group 2024 £	2023 £	The charity 2024 £	2023 £
Unlisted shares in UK registered companies	-	-	1,000	1,000
	-	-	1,000	1,000

The investments comprise the whole of the issued ordinary share capital of Centre for Mental Health Training Ltd and are shown at par.

Centre for Mental Health

Notes to the financial statements

For the year ended 5 April 2024

11 Subsidiary undertaking

The charitable company owns the whole of the issued ordinary share capital of Centre for Mental Health Training Limited, a company registered in England. The subsidiary is used solely for primary purpose trading activities. All activities have been consolidated on a line by line basis in the statement of financial activities. Available profits are gift aided to the charitable company. A summary of the results of the subsidiary is shown below:

	2024	2023
	£	£
Turnover	906,807	642,628
Cost of sales	(806,181)	(552,967)
Gross profit	100,626	89,661
Administrative expenses	-	-
Other operating income	-	-
Operating profit / (loss)	100,626	89,661
Interest receivable	2,637	750
Profit / (loss) on ordinary activities	103,263	90,411
Donation under gift aid to parent undertaking	(90,411)	(111,225)
Profit / (loss) for the financial year	12,852	(20,814)
The aggregate of the assets, liabilities and funds was:		
Assets	358,396	517,949
Liabilities	(254,133)	(426,538)
Funds	104,263	91,411

12 Parent charity

The parent charity's gross income and the results for the year are disclosed as follows:

	2024	2023
	£	£
Gross income	1,305,126	1,320,940
Result for the year	(210,602)	(230,946)

13 Debtors

	The group	2023	The charity	2023
	2024		2024	
	£	£	£	£
Fees and charges	261,316	302,131	115,488	51,937
Other debtors	22,352	100,501	6,517	49,632
Prepayments	19,070	18,454	18,403	16,899
Inter-company debtor	-	-	77,791	176,797
	302,738	421,086	218,199	295,265

For the year ended 5 April 2024

14 Creditors: amounts falling due within one year

	The group		The charity	
	2024	2023	2024	2023
	£	£	£	£
Trade creditors	17,378	46,142	9,053	37,041
Taxation and social security	31,807	27,076	31,807	27,076
VAT creditor	87,813	110,810	53,178	63,367
Accruals	23,552	49,095	10,549	25,759
Deferred income	157,408	233,147	37,029	63,286
	317,958	466,270	141,616	216,529

15 Deferred income

Deferred income comprises income invoiced for training and consultancy services in advance.

	The group		The charity	
	2024	2023	2024	2023
	£	£	£	£
Balance at the beginning of the year	233,148	173,518	63,286	34,963
Amount released to income in the year	(221,393)	(171,828)	(63,286)	(34,963)
Amount deferred in the year	145,653	231,458	37,029	63,286
Balance at the end of the year	157,408	233,148	37,029	63,286

16a Analysis of group net assets between funds (current year)

	General unrestricted	Designated funds	Restricted funds	Total funds
	£	£	£	£
Net current assets	418,006	-	240,913	658,919
Net assets at the end of the year	418,006	-	240,913	658,919

16b Analysis of group net assets between funds (prior year)

	General unrestricted	Designated funds	Restricted funds	Total funds
	£	£	£	£
Net current assets	630,746	-	225,923	856,669
Net assets at the end of the year	630,746	-	225,923	856,669

Centre for Mental Health

Notes to the financial statements

For the year ended 5 April 2024

17a Movements in funds (current year)

	At the start of the year £	Income & gains £	Expenditure & losses £	Transfers £	At the end of the year £
Restricted funds:					
Adults Research incl. Prisons and Criminal Justice					
Creating a mentally healthy society CAF	78,182	-	(39,050)	-	39,132
Place-based physical activity intervention	28,450	32,350	(32,500)	-	28,300
Children and Young People					
ATTUNE project	-	17,488	(17,488)	-	-
Changemakers project	692	91,938	(88,288)	-	4,342
PPL additional funding for Changemakers	-	33,333	(10,573)	-	22,760
Spirit of 2012 Evaluation	6,250	16,500	(22,750)	-	-
Youth Sport and Mental Health Project	-	25,000	(25,000)	-	-
Family Footsteps	-	13,449	(8,750)	-	4,699
CYPMHC	90,489	115,680	(129,989)	-	76,180
Influencing Policy and Practice					
COPACT	-	10,800	(10,800)	-	-
Mental health champions network	21,860	30,665	(42,025)	-	10,500
State of Nation	-	55,000	-	-	55,000
Total restricted funds	225,923	442,203	(427,213)	-	240,913
Unrestricted funds:					
General funds	630,746	1,166,025	(1,378,765)	-	418,006
Total unrestricted funds	630,746	1,166,025	(1,378,765)	-	418,006
Total funds	856,669	1,608,228	(1,805,978)	-	658,919

Centre for Mental Health

Notes to the financial statements

For the year ended 5 April 2024

17b Movements in funds (prior year)

	At the start of the year £	Income & gains £	Expenditure & losses £	Transfers £	At the end of the year £
Restricted funds:					
Adults Research incl. Prisons and Criminal Justice					
Creating a mentally healthy society CAF	129,613	78,182	(129,613)	-	78,182
Place-based physical activity intervention	-	40,425	(11,975)	-	28,450
Children and Young People					
ATTUNE project	-	17,254	(17,254)	-	-
Shifting the Dial	(999)	-	-	999	-
Changemakers project	-	100,870	(100,178)	-	692
Spirit of 2012 Evaluation	-	12,500	(6,250)	-	6,250
CYPMHC	82,233	120,320	(112,064)	-	90,489
Influencing Policy and Practice					
BDP Awareness Project	4,537	2,000	(6,537)	-	-
Mental health champions network	-	30,665	(8,805)	-	21,860
Total restricted funds	215,384	402,216	(392,676)	999	225,923
Unrestricted funds:					
General funds	781,820	1,060,163	(1,210,238)	(999)	630,746
Total unrestricted funds	781,820	1,060,163	(1,210,238)	(999)	630,746
Total funds	997,204	1,462,379	(1,602,914)	-	856,669

17 Purposes of restricted funds

Influencing Policy and Practice

BDP Awareness Project (Tale of Three Cities Goes Global 2022) - This is a collaboration between Centre for Mental Health, the Anna Freud Centre, 42nd Street, and Forward Thinking Birmingham to put on a series of events in the month of May 2022 around bipolar personality disorder. This has been funded by steering group members, such as MIND, and from the Cassel Hospitable Charitable Trust and Arnold Clarke to cover direct costs for the series of events. It will culminate in a celebration at Manchester Cathedral where young people with lived experience will gather to share their experiences.

Experience based investigation and co-design approaches to prevent and reduce Mental Health Act use' (**COPACT**) is a project funded by the National Institute for Health and Care Research (NIHR) and lead by University of Oxford. This project will run until March 2023 and the Centre will lead the patient and public involvement element of work and will engage with service users and advise on the design and delivery of the project.

State of Nation - this 8-year grant award has been provided by the Exilarch Foundation. This new project, led by Mind, has an ambitious vision to provide the first comprehensive picture of the nation's mental health. This project will be a major positive step forward for the nation's mental health, providing a case for action to help influence the creation of a much-needed nationwide mental health strategy and help achieve meaningful and long-lasting impact. Centre for Mental Health will help with the synthesis of evidence. They will also produce the 'almanac' aspect to the project – a trusted, one-stop shop for mental health research

Children and Young People funding

Understanding mechanisms and mental health impacts of Adverse Childhood Experiences to co-design preventive arts and digital interventions' (**ATTUNE**) is a project funded by the Medical Research Council (MRC) and lead by University of Oxford. The project will run until August 2025 and the Centre's Associate Director for Children and Young People's Mental Health is a Co-Investigator on the project. The Centre will also be facilitating the Young People Advisory Group alongside Young People Cornwall.

Spirit of 2012 evaluation

The Spirit of 2012 provided additional funding to our partners on the Young Changemakers project, The Diana Award, to evaluate their anti-racist bullying training which aims to build on the Young Changemakers programme in schools. The Centre are conducting this evaluation on behalf of the Diana Award to track the training programme's impact on its beneficiaries.

The **Youth Sport and Mental Health Project** is a project led by Active Essex Foundation funded by National Lottery Community Fund, Sport England Local Delivery Pilot, North Essex NHS ICS, and HAF. Centre for Mental Health is the expert external evaluation partner for the Youth Sport and Mental Health Project over the 3 years of the programme. The main focus will be to evaluate the impact of the project on Locally Trusted Organisations (LTOs) relating to their increased skills, knowledge, capacity, and impact on children/young people engaged. Centre for Mental Health will support the measurement of the impact on system partners in mental health.

Family Footsteps is led by Kings College London, funded by the Wellcome Trust and includes Centre for Mental Health and Bethlem Gallery as collaborators. The project is focused in understanding why psychopathology runs in families. Centre for Mental Health are leading on the recruitment of families from underrepresented communities, processing workshop transcripts, dissemination of 'myth busting' materials to parents, and dissemination to clinicians and policy makers.

Young Changemakers -this project is a collaboration between UK Youth, Centre for Mental Health, and The Diana Award and is funded by The People's Postcode Lottery and Comic Relief. The project will equip young people with the tools to produce youth-led social action projects aimed at tackling mental health inequalities in racialised communities. The Centre are responsible for evaluating the programme as well as providing policy influencing opportunities for the cohorts of young people. This will culminate in annual reports.

PPL -additional funding for Changemakers - Building on the previous funding from People's Post Code Lottery, the partnership (Centre for Mental Health, UK Youth and The Diana Award) secured additional funding to expand the work of the project. Centre for Mental Health will utilise the additional funding to offer internships to young Black people; top up the 'embedding' pot to increase activities in this area to embed our learning; a series of policy round tables and to coproduce a peer research toolkit with young Black people involved in the programme as peer researchers.

Children and Young People Mental Health Coalition (CYPMHC) a membership body that brings together leading charities to campaign jointly on the mental health and wellbeing of children and young people. It is hosted by Centre for Mental Health.

Shifting the Dial project came to an end in March 2022 with total overspent of £999, the transfer from unrestricted to restricted funds is balancing off the overspent.

Adults Research incl. Prisons and Criminal Justice

Creating mentally healthy society CAF - Alliance-building to create a mentally health society is funded by the Charities Aid Foundation (CAF) and lead by Rethink Mental Illness. The project aims to build and mobilise a coalition of the willing to facilitate good mental health and resilience in all areas of society, in particular four new alliance areas. The Centre will evaluate this project over two years which will culminate in a final report.

Place-based physical activity interventions evaluation

The Centre has been funded alongside Rethink Mental Illness to evaluate a three-year place-based physical activity intervention targeting people with a severe mental illness who are inactive. We are conducting an impact evaluation and proof of concept for two pilot sites.

18 Operating lease commitments

The charity and group's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property 2024 £	2023 £	Equipment 2024 £	2023 £
Less than one year	14,608	29,217	-	-
One to five years	-	14,608	-	-
	14,608	43,825	-	-

19 Legal status of the charity

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