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**THE BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH**

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**TRUSTEES REPORT AND FINANCIAL STATEMENTS**

**For the period 1 April 2003 to 30 June 2004**

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# THE BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH

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# THE BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH

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## LEGAL AND ADMINISTRATIVE INFORMATION For the period ended 30 June 2004

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### Trustees

Robert Maitland, Appointed Chair 21 April 2004

Pamela Bacon

Nigel Lewis

Nem Shah

Richard Speight, Chair from 23 September 2003 to 21 April 2004 (resigned 23/07/2004)

John Hanley-Landers (resigned 01/05/2003)

Mike Appleyard, \* (appointed 18/12/2003)

Christine Bachelor (appointed 23/09/2003)

Chloe Willetts

Glenda Reynolds, \* (appointed 21/08/2003)

Jenny Hunt (appointed 23/09/2003)

Mohammed Bhatti

Hugh Carey (resigned 03/06/2004)

Nancy Downs, Appointed Honorary Vice President (resigned 21/09/2003)

Clive Stephenson (resigned 24/06/2004)

Diana Riley (resigned 23/09/2003)

Deep Sagar

Trustees are elected by the membership of BAMH at the Annual General Meeting.

\* During the year Trustees can be co-opted for ratification at the AGM.

Trustees who are representing other bodies during the reporting period were as follows:

Mike Appleyard - Wycombe District Council  
Pamela Bacon - Buckinghamshire County Council  
Mohammed Bhatti - Chiltern District Council  
Hugh Carey - Buckinghamshire County Council  
Glenda Reynolds - Aylesbury Vale District Council  
Chloe Willetts - Aylesbury Vale District Council

### Charity Registered Number

242910

### Principal Office

4 Temple Street, Aylesbury, Buckinghamshire, HP20 2RQ

### Auditors

Trustient, Buckingham House East, The Broadway, Stanmore, Middlesex, HA7 4EB

### Bankers

Lloyds TSB, Market Square, Aylesbury, Buckinghamshire

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# THE BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH

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## TRUSTEES' REPORT For the period ended 30 June 2004

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The Trustees submit their annual report and the financial statements of The Buckinghamshire Association for Mental Health (the charity) for the period 1 April 2003 to 30 June 2004. The Trustees confirm that the annual report and financial statements of the charity comply with current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in October 2000.

### **Method of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

### **Constitution policies and objectives**

The charity is constituted under a Trust deed dated 1972 and is a registered charity number 242910. This followed a change in name from when it was first established in 1914.

The principal object of the charity is to promote mental health and to assist in relieving and rehabilitating persons suffering from mental disorder or conditions of emotional or mental distress requiring advice or treatment.

There have been no changes in the objectives since the last annual report.

### **Operational Areas**

BAMH is active in pursuing its objectives in three operational areas:

- Counselling for Mental and Emotional Distress.
- Adult Day Services.
- Group Homes for those with Mental Disorder or a Learning Disability.

BAMH is affiliated to the National Charity MIND and is one of their local associations (LMA).

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## THE BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH

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### **Organisational structure and governance**

BAMH is a membership-based organisation that elects a Board of Trustees who in turn delegates day-to day operational matters to a Chief Executive and Management Team. The Management Team meet monthly and each senior manager meets for regular Supervision meetings with the Chief Executive.

A detailed budget is approved in advance of the new financial year by the trustees. The outlook for 2004/5 is for a modest deficit due to a shortfall in fundraising to date.

The Chief Executive provides a detailed report to the board of trustees which are normally held every two months, and the financial controller provides monthly detailed reports for each area of operation, which show variances in income and expenditure compared to the approved budget.

The Chief Executive is involved in frequent dialogue and networking with senior officers of Primary Care Trusts in Buckinghamshire, the Buckinghamshire NHS Mental Health Trust and Buckinghamshire Social Services.

BAMH hosts an annual Joint Review Meeting with those statutory bodies for which it provides services.

The freehold of our mental health resource centre, known as Sun House in Chesham, is owned by BAMH Community Care Limited, a company limited by guarantee. BAMH Community Care Limited charges a market rent for the use of Sun House, and its profits are covenanted to the charity. The charity charges an appropriate administration fee to the company for managing its statutory obligations.

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# THE BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH

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## TRUSTEES' REPORT (continued) For the period ended 30 June 2004

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### Review of activities and future developments

#### Counselling

Both of BAMH's counselling centres in Aylesbury and High Wycombe have been impacted by changes in statutory funding arrangements in their areas of operation.

In Aylesbury a key development that has occurred since the end of the report period has been the confirmation that the Aylesbury Vale PCT funding for the Aylesbury based Dove Centre has been renewed until March 2005. This renewal of funding follows a significant restructuring of counselling financing amongst Aylesbury Vale GPs and will require The Dove Centre to adapt the way that its service has historically operated. The management and staff are actively engaged in adapting the service to fit the new circumstances. Demand for the service continues to grow, with an increase in sessions offered of 15% on the previous year and 30% over two years. The service introduced in 2003 for young people, specifically designed to meet the needs of 16-18 year-olds is now firmly established but the funding is all voluntary.

In High Wycombe the Wycombe Counselling Service was unsuccessful with their tender submission to the Wycombe PCT to provide counselling in the Wycombe area. This unfortunately resulted in the release of a large number of counselling and support staff. At the time of writing the restructured service is stable but entirely funded from client contributions and BAMH reserves. If appropriate funding can be obtained, the management team are looking to introduce new services in the future.

The demand for counselling in Buckinghamshire continues to increase and a key objective at both counselling centres is to make counselling available on the basis of clinical need as opposed to the ability to pay. There is a waiting list at both locations.

#### Day Services

Day Services continues to provide a range of drop-in clubs and clubs for the elderly mentally frail. Staff and volunteers provide support and advice and during the last year an increasing number of therapeutic activities have been made available such as bowling, meals out and day trips. Activities within the Day Services area of responsibility also include a Supported Employment Service, Befriending and at its Sun House property in Chesham a Mental Health Resource Centre.

During the twelve months since it was established the Befriending Service has met all of its targets in terms of the recruitment and training of volunteers and is receiving positive feedback from clients. The rapidly growing referral lists indicate that there is a strong demand for this kind of service.

During the last twelve months a long-standing ambition within Day Services has been realised - the creation of a Bucks Mental Health Guide. Funded by Buckinghamshire Mental Health NHS Trust the guide has been project managed by BAMH with the input of service users and carers. The guide aims to provide a listing of the services and sources of support for people experiencing mental health difficulties.

#### Group Homes

In last year's report we mentioned that BAMH were awaiting the outcome of a Social Services review regarding the future of Group Homes. Our current view is that although there is a greater emphasis being placed on independent single accommodation there will continue to be a demand for the kind of shared accommodation provided by Group Homes. The exact nature of this demand and the referral process that will handle this demand requires further research and this will be undertaken during 2004.

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# THE BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH

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## TRUSTEES' REPORT (continued) For the period ended 30 June 2004

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### Review of activities and future developments (continued)

A significant element of Group Homes income is provided by the government's Supporting People initiative that went live in April 2003. This initiative is aimed at improving housing related support services and the administering body, Buckinghamshire County Council, will be reviewing Group Homes services in the Autumn of 2004.

### Other Developments

Work continues with the development of the Mind Quality Standards that were introduced during 2003. Mind will undertake a review of BAMH's quality standards during 2005.

In May 2004 a joint project was launched whereby BAMH, funded by the Buckinghamshire Mental Health NHS Trust, has employed two Development Workers. The project is aimed at facilitating the involvement of Service Users and Carers in the development and mental health services in Buckinghamshire.

The Development Workers will also maintain the database for the recently launched Bucks Mental Health Guide that BAMH produced in conjunction with the Buckinghamshire Mental Health NHS Trust. It is hoped that the Guide will be available electronically on BAMH's website in the near future.

Earlier this year we launched the BAMH Service User Council. The Council aims to give representatives from our various services an opportunity to meet and discuss issues. Jenny Hunt, one of our Trustees, has agreed to chair the initial meetings. Although we are in the very early stages of developing the Council we are hopeful it will develop into a useful and valued forum.

The Trustees and the Management Team have continued their work together on strategy and the future direction of BAMH. This relatively new initiative is now starting to give greater clarity to the work of the charity and hopefully become an established part of the annual calendar.

A development that has emerged from our strategic discussions is the establishment of a Finance Sub-Committee made up of 2 Trustees, Financial Controller and Chief Executive. The sub-committee will meet as frequently as required and will provide the Board with recommendations and policy for approval.

The work on corporate image is due to be completed during the latter part of 2004. This follows the successful conversion of BAMH from an unincorporated trust to a company limited by guarantee on 1st July 2004.

### Reserves policy

The charity's funds consist of restricted funds, unrestricted funds and endowment funds.

BAMH maintains a formal reserves policy, reviewed by trustees at least annually and amended as appropriate. The policy currently considers the following aspects, which it recognises as relevant to BAMH's circumstances:-

#### 1. Continuity of provision of services

- 1.1. Assessing frequency and certainty of regular sources of income
- 1.2. Assessing regularity and timing of donation income
- 1.3. Predicting amounts and timing of revenue expenditures

#### 2. Managing Assets

- 2.1. Accumulating funds in order to be in a position to procure and/or replace assets including property or equipment
- 2.2. Predicting amounts and timing of maintenance outgoings including property related maintenance

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# THE BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH

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## TRUSTEES' REPORT (continued) For the period ended 30 June 2004

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### Reserves policy (continued)

#### 3. Managing Risks

- 3.1. Catering for risks to which BAMH is exposed in line with the BAMH risk assessment
- 3.2. Providing for orderly winding down of operations if circumstances should necessitate this

Assessment of the sums needed to cater for these items currently amounts to £200,000. This includes all restricted and expendable endowment funds, which would in part be used to cover the above areas. This compares with the level of total funds held by BAMH at 30 June 2004, which amounts to £170,595. The trustees are keeping this situation under regular review. The trustees are planning to address the shortfall over the next 2 years by fundraising.

### Investment policy and performance

Rathbones Investment Management Limited has continued to manage the investments of the Charity. During the year the proceeds of the investments maturing were transferred to the bank account and further investments were liquidated to support future cash flow requirements, so the overall value of the investments held by Rathbones Investment Management Limited is smaller. The equity portfolio aims to balance capital growth and income by investing in collective funds in order to reduce risk. The value of the underlying portfolio has shown some gains over the 15-month period and the overall yield of the portfolio achieved 3.6% in the last quarter. The Trustees are satisfied with the performance of the investments and will continue to monitor performance regularly.

### Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate our exposure to the major risks.

### Trustees' responsibilities

Law applicable to charities in England/Wales 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 charity and of the surplus or deficit of the charity for that period. In preparing those financial statements the Trustees have:

- selected suitable accounting policies and applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepared the financial statements on a going concern basis (unless it is inappropriate to presume that the Trust will continue in operation).

The Trustees have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

This report was approved by the Trustees on \_\_\_\_\_ and signed on their behalf, by:

Robert Maitland, Chair

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# THE BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH

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## INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF THE BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH

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We have audited the financial statements of The Buckinghamshire Association for Mental Health for the period ended 30 June 2004 set out on pages 9 to 22. These financial statements have been prepared under the historical cost convention and the accounting policies set out on pages 12 to 13.

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 6(2) of the Charities (Accounts and Reports) Regulations 1995 (SI 1995/2724) as amended by Regulation 4(a) of the Charities (Accounts and Reports) Regulations 2000 (SI 2000/2868). Our audit work has been undertaken so that we might state to the charity's trustees 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 trustees, as a body, for our audit work, for this report, or for the opinion we have formed.

### RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND AUDITORS

As described in the Statement of Trustees' Responsibilities the Trustees are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

Our responsibility is to form an independent opinion, based on our audit, on those statements and to report our opinion to you. We have been appointed auditors under Section 43 of the Charities Act 1993 and report in accordance with regulations made under Section 44 of that Act.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Charities Act 1993 and the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities", published in October 2000. We also report to you if, in our opinion, the Trustees' Report is not consistent with the financial statements, if the charity has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding Trustees' remuneration and transactions with the charity is not disclosed.

We read other information contained in the Trustees' Annual Report and consider whether it is consistent with the audited financial statements. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to any other information.

### BASIS OF AUDIT OPINION

We conducted our audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

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

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## THE BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH

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### INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF THE BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH

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#### **OPINION**

In our opinion the financial statements give a true and fair view of the state of the charity's affairs as at 30 June 2004 and of the incoming resources and application of resources for the period then ended and have been properly prepared in accordance with the Charities Act 1993.

#### **Trustient**

Chartered Accountants  
Registered Auditors  
Buckingham House East  
The Broadway  
Stanmore  
Middlesex  
HA7 4EB

Date:

# THE BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH

## STATEMENT OF FINANCIAL ACTIVITIES For the period ended 30 June 2004

	Note	Endowment Funds 2004 £	Restricted Funds 2004 £	Unrestricted Funds 2004 £	Total Funds 15 Months to 30 June 2004 £	Total Funds Year to 31 March 2003 £
<b>INCOMING RESOURCES</b>						
Donations, legacies and similar incoming resources	2	-	-	16,582	16,582	18,427
Activities in furtherance of the charity's objects	3	-	123,778	552,329	676,107	455,776
Investment income	4	3,189	-	6,700	9,889	10,190
<b>TOTAL INCOMING RESOURCES</b>		<u>3,189</u>	<u>123,778</u>	<u>575,611</u>	<u>702,578</u>	<u>484,393</u>
<b>RESOURCES EXPENDED</b>						
<i>Costs of generating funds:</i>						
Other costs of generating funds	5	-	-	7,350	7,350	7,373
<i>Charitable expenditure:</i>						
Costs of activities in furtherance of the charity's objects	6	-	121,761	572,787	694,548	458,319
Support costs for activities	7	-	-	45,397	45,397	34,384
Resources expended on managing and administering the charity	8	1,054	-	11,900	12,954	15,820
<b>TOTAL RESOURCES EXPENDED</b>	9	<u>1,054</u>	<u>121,761</u>	<u>637,434</u>	<u>760,249</u>	<u>515,896</u>
<b>NET INCOMING RESOURCES / (RESOURCES EXPENDED) BEFORE GAINS/ (LOSSES) ON INVESTMENTS, CARRIED FORWARD</b>		<u>£ 2,135</u>	<u>£ 2,017</u>	<u>£ (61,823)</u>	<u>£ (57,671)</u>	<u>£ (31,503)</u>

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## THE BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH

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### STATEMENT OF FINANCIAL ACTIVITIES For the period ended 30 June 2004

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	Note	Endowment Funds 2004 £	Restricted Funds 2004 £	Unrestricted Funds 2004 £	Total Funds 15 Months to 30 June 2004 £	<i>Total Funds Year to 31 March 2003 £</i>
<b>NET INCOMING RESOURCES / (RESOURCES EXPENDED) BEFORE GAINS/LOSSES ON INVESTMENTS, BROUGHT FORWARD</b>		2,135	2,017	(61,823)	(57,671)	(31,503)
Gains and losses on investments	16	7,907	-	9,283	17,190	(33,520)
<b>NET INCOMING RESOURCES / (RESOURCES EXPENDED)</b>		10,042	2,017	(52,540)	(40,481)	(65,023)
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>		10,042	2,017	(52,540)	(40,481)	(65,023)
TOTAL FUNDS AT 1 APRIL 2003		105,981	25,493	79,602	211,076	276,099
<b>TOTAL FUNDS AT 30 JUNE 2004</b>		£ 116,023	£ 27,510	£ 27,062	£ 170,595	£ 211,076

All activities relate to continuing operations.

The notes on pages 12 to 22 form part of these financial statements.

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## THE BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH

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### BALANCE SHEET As at 30 June 2004

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	Note	£	30 June 2004 £	£	31 March 2003 £
<b>FIXED ASSETS</b>					
Tangible fixed assets	12		26,306		43,461
Investments	13		96,057		153,473
			122,363		196,934
<b>CURRENT ASSETS</b>					
Debtors	14	36,662		29,068	
Cash at bank and in hand		130,232		118,544	
		166,894		147,612	
<b>CREDITORS:</b> amounts falling due within one year	15		(118,662)	(133,470)	
<b>NET CURRENT ASSETS</b>			48,232	14,142	
<b>NET ASSETS</b>	17		£ 170,595	£ 211,076	
<b>CHARITY FUNDS</b>					
Endowment Funds	16		116,023		105,981
Restricted Funds	16		27,510		25,493
Unrestricted - Designated Funds	16		24,820		36,556
Unrestricted - General Funds	16		2,242		43,046
			£ 170,595		£ 211,076
<b>TOTAL FUNDS</b>			£ 170,595	£ 211,076	

The financial statements were approved by the trustees on

and signed on their behalf, by:

The notes on pages 12 to 22 form part of these financial statements.

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# THE BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH

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## NOTES TO THE FINANCIAL STATEMENTS For the period ended 30 June 2004

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### 1. ACCOUNTING POLICIES

#### 1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in October 2000 and applicable accounting standards.

#### 1.2 Fund accounting

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

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

The endowment fund is held on trust, to be retained for the benefit of the charity as a capital fund. The endowment fund is expendable i.e. the trustees have a power of discretion to convert the endowed capital into income. Income derived from investments in the fund and expenses relating to the fund are charged to it.

Investment income, gains and losses are allocated to the appropriate fund.

#### 1.3 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of receipt.

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# THE BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH

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## NOTES TO THE FINANCIAL STATEMENTS For the period ended 30 June 2004

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### 1.4 Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at the charity's head office. Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

### 1.5 Investments

Investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations and disposals throughout the year.

### 1.6 Cash flow

The charity has taken advantage of the exemption in Financial Reporting Standard No.1 from the requirement to produce a cash flow statement.

### 1.7 Tangible fixed assets and depreciation

All assets costing more than £3,000 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

S/Term Leasehold Property	-	20%	straight line
Furniture and Fixtures	-	20%	straight line
Office Equipment	-	33%	straight line

## 2. DONATIONS, LEGACIES AND SIMILAR INCOMING RESOURCES

	Endowment Funds	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
	2004	2004	2004	15 Months to 30 June 2004	Year to 31 March 2003
	£	£	£	£	£
Subscriptions and donations received - general	£ -	£ -	£ 16,582	£ 16,582	£ 18,427

# THE BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH

## NOTES TO THE FINANCIAL STATEMENTS For the period ended 30 June 2004

### 3. INCOMING RESOURCES FROM ACTIVITIES IN FURTHERANCE OF THE CHARITY'S OBJECTS

	Endowment Funds	Restricted Funds	Unrestricted Funds	Total Funds 15 Months to 30 June 2004	<i>Total Funds Year to 31 March 2003</i>
	2004 £	2004 £	2004 £	2004 £	2003 £
Service Level Agreements	-	123,778	340,063	463,841	273,360
Other grants	-	-	1,751	1,751	17,282
Client contributions	-	-	116,865	116,865	82,590
Rents from tenants	-	-	90,113	90,113	80,872
Sundry	-	-	1,520	1,520	1,412
Workshop fees	-	-	2,017	2,017	260
<b>Total</b>	<b>£ -</b>	<b>£ 123,778</b>	<b>£ 552,329</b>	<b>£ 676,107</b>	<b>£ 455,776</b>

### 4. INVESTMENT INCOME

	Endowment Funds	Restricted Funds	Unrestricted Funds	Total Funds 15 Months to 30 June 2004	<i>Total Funds Year to 31 March 2003</i>
	2004 £	2004 £	2004 £	2004 £	2003 £
Income from listed investments	3,189	-	4,339	7,528	4,787
Interest receivable	-	-	2,361	2,361	5,403
<b>Total</b>	<b>£ 3,189</b>	<b>£ -</b>	<b>£ 6,700</b>	<b>£ 9,889</b>	<b>£ 10,190</b>

### 5. OTHER COSTS OF GENERATING FUNDS

	Total Funds 15 Months to 30 June 2004	<i>Total Funds Year to 31 March 2003</i>
	£	£
Publicity and fundraising	£ 7,350	£ 7,373

# THE BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH

## NOTES TO THE FINANCIAL STATEMENTS For the period ended 30 June 2004

### 6. CHARITABLE EXPENDITURE BY FUNCTIONS

#### SUMMARY BY EXPENDITURE TYPE

	Staff Costs	Depreciation	Other Costs	Total 15 Months to 30 June 2004	<i>Total Year to 31 March 2003</i>
	2004 £	2004 £	2004 £	£	£
Group Homes	23,309	-	88,556	111,865	82,933
Counselling	183,971	9,975	116,686	310,632	218,819
Day Services	182,569	3,855	85,627	272,051	159,227
<b>Subtotal charitable functions</b>	<b>389,849</b>	<b>13,830</b>	<b>290,869</b>	<b>694,548</b>	<b>460,979</b>
Support costs for activities	18,941	3,325	23,131	45,397	34,384
Resources expended on managing and administering the charity	997	-	11,957	12,954	15,820
<b>Total</b>	<b>£ 409,787</b>	<b>£ 17,155</b>	<b>£ 325,957</b>	<b>£ 752,899</b>	<b>£ 511,183</b>

For details of service areas see the Review of Activities and Future Developments on pages 3 and 4.

### 7. SUPPORT COSTS FOR ACTIVITIES

	Total Funds 15 Months to 30 June 2004	<i>Total Funds Year to 31 March 2003</i>
	£	£
Staff costs	18,941	11,686
Depreciation	3,325	2,660
Property costs	3,710	2,048
Rent	3,693	1,497
Travel and transport	1,008	532
Office costs	6,542	9,948
Training and workshop	3,248	3,865
Utilities	2,296	1,080
Sundry costs	1,172	439
Subscriptions	1,296	526
Insurance	1,166	826
Workshop fees and training supplies	-	277
Recharge to BAMH Community Care Limited	(1,000)	(1,000)
<b>Total</b>	<b>£ 45,397</b>	<b>£ 34,384</b>

# THE BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH

## NOTES TO THE FINANCIAL STATEMENTS For the period ended 30 June 2004

### 8. RESOURCES EXPENDED ON MANAGING AND ADMINISTERING THE CHARITY

	<b>Total Funds 15 Months to 30 June 2004 £</b>	<i>Total Funds Year to 31 March 2003 £</i>
Staff costs	997	615
Consultants' fees	4,050	12,351
Professional fees	2,913	-
Trustees expenses reimbursed	1,332	504
Audit fee	3,662	2,350
Total	£ 12,954	£ 15,820

### 9. ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE

	<b>Staff Costs 2004 £</b>	<b>Depreciation 2004 £</b>	<b>Other Costs 2004 £</b>	<b>Total 15 Months to 30 June 2004 £</b>	<i>Total Year to 31 March 2003 £</i>
<b>Costs of generating funds:</b>					
Other costs of generating funds	-	-	7,350	7,350	7,373
Subtotal costs of generating funds	-	-	7,350	7,350	7,373
<b>Charitable expenditure:</b>					
Group Homes	23,309	-	88,556	111,865	82,933
Counselling	183,971	9,975	116,686	310,632	218,819
Day Services	182,569	3,855	85,627	272,051	159,227
Support costs for activities	18,941	3,325	23,131	45,397	34,384
Resources expended on managing and administering the charity	997	-	11,957	12,954	15,820
Subtotal charitable expenditure	409,787	17,155	325,957	752,899	511,183
Total resources expended	£ 409,787	£ 17,155	£ 333,307	£ 760,249	£ 518,556

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## THE BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH

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### NOTES TO THE FINANCIAL STATEMENTS For the period ended 30 June 2004

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#### 10. NET INCOMING RESOURCES / (RESOURCES EXPENDED)

This is stated after charging:

	<b>15 months to 30 June 2004 £</b>	<i>Year ended 31 March 2003 £</i>
Depreciation of tangible fixed assets:		
- owned by the charity	17,155	13,724
Auditors' remuneration	3,663	2,350
	=	=

During the period, no Trustees received any remuneration (2003 - £NIL).

During the period, no Trustees received any benefits in kind (2003 - £NIL).

During the period, 2 Trustees received reimbursement of travel expenses amounting to £1,332 (2003 - £504).

#### 11. STAFF COSTS AND NUMBERS

Staff costs were as follows:

	<b>15 months to 30 June 2004 £</b>	<i>Year ended 31 March 2003 £</i>
Wages and salaries	387,508	230,173
Social security costs	22,279	12,334
	£ 409,787	£ 242,507

The average monthly number of full time equivalent employees during the period was as follows:

	<b>2004 No.</b>	<i>2003 No.</i>
Group homes	1	1
Counselling	7	7
Day services	7	4
Administration	1	1
	16	13

No employee received remuneration amounting to more than £50,000 in either year.

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## THE BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH

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### NOTES TO THE FINANCIAL STATEMENTS For the period ended 30 June 2004

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#### 12. TANGIBLE FIXED ASSETS

	Land and buildings £	Furniture, fittings and equipment £	Total £
<b>Cost</b>			
At 1 April 2003 and 30 June 2004	15,421	55,197	70,618
<b>Depreciation</b>			
At 1 April 2003	3,884	23,273	27,157
Charge for the period	3,855	13,300	17,155
At 30 June 2004	7,739	36,573	44,312
<b>Net book value</b>			
At 30 June 2004	£ 7,682	£ 18,624	£ 26,306
<i>At 31 March 2003</i>	£ 11,537	£ 31,924	£ 43,461

#### 13. FIXED ASSET INVESTMENTS

	Listed securities £	Total £
<b>Market value</b>		
At 1 April 2003	153,473	153,473
Additions	10,003	10,003
Disposals	(84,609)	(84,609)
At 30 June 2004	78,867	78,867
Realised and unrealised gains in the period	17,190	17,190
<b>Net book value</b>		
At 30 June 2004	£ 96,057	£ 96,057
<i>At 31 March 2003</i>	£ 153,473	£ 153,473
<b>Historical cost</b>		
	£ 88,804	£ 88,804
<b>Investments at market value comprise:</b>		
	2004	2003
	£	£
Listed Investments	£ 96,057	£ 153,473

All the fixed asset investments are held in the UK

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## THE BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH

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### NOTES TO THE FINANCIAL STATEMENTS For the period ended 30 June 2004

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#### Material investments

	2004	2003
	£	£
Treasury 8% Stock 2003	-	20,660
Treasury 5% Stock 2004	-	20,699
European Investment Bank 4.5%	19,953	20,300
European Investment Bank 5.5%	20,720	21,680
Glaxosmithkline Ord Shares	-	7,791
Artemis Fund Managers	-	8,198
Newton Fund Mangers	12,413	9,163
Perpetual Income and growth	13,366	9,184
Rathbone Unit Trust	11,104	8,288
Framlington Unit Management	11,407	-
Global Asset Management	7,094	4,178

Investments are held in a managed fund administered by Rathbone Trust Company Limited.

#### 14. DEBTORS

	30 June	31 March
	2004	2003
	£	£
<b>Due within one year</b>		
Trade debtors	24,431	22,760
Other debtors	12,231	6,308
	£ 36,662	£ 29,068
	£ 36,662	£ 29,068

#### 15. CREDITORS: Amounts falling due within one year

	30 June	31 March
	2004	2003
	£	£
Other creditors	3,375	3,260
Salaries	88,819	121,650
Accruals and deferred income	26,468	8,560
	£ 118,662	£ 133,470
	£ 118,662	£ 133,470

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## THE BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH

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### NOTES TO THE FINANCIAL STATEMENTS For the period ended 30 June 2004

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#### 16. STATEMENT OF FUNDS

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers in/(out) £	Gains/ (Losses) £	Carried Forward £
<b>DESIGNATED FUNDS</b>						
Service Development Fund	9,068	-	-	(9,068)	-	-
Fixed assets fund	21,488	-	-	(5,668)	-	15,820
Dove Centre	6,000	-	-	3,000	-	9,000
Subtotal	<u>36,556</u>	<u>-</u>	<u>-</u>	<u>(11,736)</u>	<u>-</u>	<u>24,820</u>
<b>GENERAL FUNDS</b>						
General Funds	<u>43,046</u>	<u>575,611</u>	<u>637,434</u>	<u>11,736</u>	<u>9,283</u>	<u>2,242</u>
Total unrestricted funds	<u>79,602</u>	<u>575,611</u>	<u>637,434</u>	<u>-</u>	<u>9,283</u>	<u>27,062</u>

The service development designated fund has been credited to enable the development of additional services within the charitable objectives.

The fixed assets designated fund has been created to identify reserves required for future depreciation of fixed assets.

The Dove Centre designated fund has been created to provide funds to reduce the waiting lists for counselling services.

#### **ENDOWMENT FUNDS**

Endowment Funds	<u>105,981</u>	<u>3,189</u>	<u>1,054</u>	<u>-</u>	<u>7,907</u>	<u>116,023</u>
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The endowment fund which consists of investment assets, is an expendable endowment i.e. the trustees have a power of discretion to convert endowed capital into income.

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## THE BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH

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### NOTES TO THE FINANCIAL STATEMENTS For the period ended 30 June 2004

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#### RESTRICTED FUNDS

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers in/(out) £	Gains/ (Losses) £	Carried Forward £
Admin/Day Refurbishment	17,973	-	7,487	-	-	10,486
Dove Centre	3,560	-	3,560	-	-	-
Sun House	738	700	1,438	-	-	-
Wings	3,222	1,000	4,222	-	-	-
Befriending Service	-	49,876	50,127	-	-	(251)
Mental Health Guide	-	20,000	14,908	-	-	5,092
Development work	-	7,500	5,755	-	-	1,745
Health for all	-	500	289	-	-	211
Innogy	-	1,000	1,000	-	-	-
William Harding	-	1,000	143	-	-	857
Supporting People	-	42,202	32,832	-	-	9,370
<b>Subtotal</b>	<b>25,493</b>	<b>123,778</b>	<b>121,761</b>	<b>-</b>	<b>-</b>	<b>27,510</b>
<b>Total of Funds</b>	<b>£ 211,076</b>	<b>£ 702,578</b>	<b>£ 760,249</b>	<b>£ -</b>	<b>£ 17,190</b>	<b>£ 170,595</b>

Purposes of the restricted funds are as follows:

Admin/ Day Refurbishment - Relates to money received for refurbishment of the Temple Street Premises and capitalised in the charity's accounts. The depreciation of such assets is being charged against this fund over a period of five years in line with the accounting policy on page 9.

Dove Centre - Relates to money received to provide youth counselling services.

Sun House - To support the resource centre provided at Sun House.

Wings - To support activities at Wings Day Centre.

Befriending - To supply a befriending service in accordance with terms of the service level agreement.

Mental Health Guide - To support a project to develop a Buckinghamshire Mental Health Guide.

Development Work - To support a joint project to improve user and carer involvement in mental health services in Buckinghamshire.

Health for all - To support working with therapeutic mediums in Wycombe Counselling Service.

Innogy - To improve the resources at the Dove Counselling Service.

William Harding - To improve the resources at the Dove Counselling Service.

Supporting People - To provide Supporting People services in five group homes.

# THE BUCKINGHAMSHIRE ASSOCIATION FOR MENTAL HEALTH

## NOTES TO THE FINANCIAL STATEMENTS For the period ended 30 June 2004

### SUMMARY OF FUNDS

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers in/(out) £	Gains/ (Losses) £	Carried Forward £
Designated Funds	36,556	-	-	(11,736)	-	24,820
General Funds	43,046	575,611	637,434	11,736	9,283	2,242
<b>Subtotal</b>	<b>79,602</b>	<b>575,611</b>	<b>637,434</b>	<b>-</b>	<b>9,283</b>	<b>27,062</b>
Endowment Funds	105,981	3,189	1,054	-	7,907	116,023
Restricted Funds	25,493	123,778	121,761	-	-	27,510
<b>Total of Funds</b>	<b>£ 211,076</b>	<b>£ 702,578</b>	<b>£ 760,249</b>	<b>£ -</b>	<b>£ 17,190</b>	<b>£ 170,595</b>

### 17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Endowment Funds 2004 £	Restricted Funds 2004 £	Unrestricted Funds 2004 £	Total Funds 15 Months to 30 June 2004 £	<i>Total Funds Year to 31 March 2003 £</i>
Tangible fixed assets	-	17,973	15,820	33,793	43,461
Fixed asset investments	35,687	-	60,910	96,597	153,473
Current assets	80,336	9,537	68,994	158,867	147,612
Creditors due within one year	-	-	(118,662)	(118,662)	(133,470)
<b>Total</b>	<b>£ 116,023</b>	<b>£ 27,510</b>	<b>£ 27,062</b>	<b>£ 170,595</b>	<b>£ 211,076</b>

### 18. RELATED PARTY TRANSACTIONS

During the period the charity traded with its associated company, BAMH Community Care Limited. BAMH was charged £6,250 (2003: £6,167) for rent and other services during the year by BAMH Community Care Limited. The amount owing to BAMH Community Care Limited at 30 June 2004 was £3,375 (2003: £Nil).

BAMH charged BAMH Community Care Limited £1,000 for management services during the year. The amount owing from BAMH Community Care Limited at 30 June 2004 was £Nil (2003: £1,428).

During the period a trustee indemnity insurance policy was purchased. This policy was part of a block policy issued through National Mind to whom the charity is affiliated. The trustees are unable to isolate the actual cost of this insurance within the general policy which cost £787.