

UNAUDITED RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024
FOR
MENTAL HEALTH TRIBUNAL MEMBERS' ASSOCIATION

MENTAL HEALTH TRIBUNAL MEMBERS' ASSOCIATION

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INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF MENTAL HEALTH TRIBUNAL MEMBERS' ASSOCIATION

I report on the accounts for the year ended 31 March 2024 set out on pages two to three.

Respective responsibilities of committee members and examiner

The Association's committee members are responsible for the preparation of the accounts. The Association's committee members consider that an audit is not required for this year and that an independent examination is required.

Having satisfied myself that the Association is eligible for independent examination, it is my responsibility to:

- examine the accounts; and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

An examination includes a review of the accounting records kept by the Association and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as committee members concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Association's constitutionhave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Gavin Whitter, FCA, CTA
Gibson Whitter
Chartered Accountants
and Chartered Tax Advisers
Larch House
Parklands Business Park
Denmead
Hampshire
PO7 6XP

Date:

MENTAL HEALTH TRIBUNAL MEMBERS' ASSOCIATION

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
RECEIPTS		
Subscriptions	9,105.00	9,347.00
AGM fees	1,175.00	1,125.00
Donations	32.00	79.00
Total receipts	<u>10,312.00</u>	<u>10,551.00</u>
PAYMENTS		
Committee travel	404.75	1,077.47
Gifts	175.06	208.89
Refreshment costs	102.65	24.80
Independent examiners fee	354.00	342.00
Stationery, printing, postage and computer costs	21.55	62.75
IT costs, email software, domain name and website	603.57	286.57
Cyber security liability insurance	420.00	420.00
Administrator's fees	3,638.25	3,032.42
Meeting room rent	0.00	669.00
Insurance	595.23	542.94
AGM costs	4,256.65	3,057.50
Total payments	<u>10,571.71</u>	<u>9,724.34</u>
NET (PAYMENTS) / RECEIPTS	(259.71)	826.66
CASH FUNDS LAST YEAR END	<u>24,016.67</u>	<u>23,190.01</u>
CASH FUNDS THIS YEAR END	<u>23,756.96</u>	<u>24,016.67</u>

MENTAL HEALTH TRIBUNAL MEMBERS' ASSOCIATION

STATEMENT OF ASSETS AND LIABILITIES AT 31 MARCH 2024

	Notes	2024 £	2023 £
CASH FUNDS			
Lloyds TSB - Treasurers Account	1	13,756.96	24,016.67
Lloyds Fixed Term Deposit	2	10,000.00	
		<u>23,756.96</u>	<u>24,016.67</u>
OTHER CURRENT ASSETS			
Subscriptions overdue	3	176.00	50.00
		<u>176.00</u>	<u>50.00</u>
LIABILITIES			
Overpaid subscriptions		12.00	108.00
Independent examination fees		377.00	359.00
Accrued administrator fees		1,262.81	650.20
		<u>1,651.81</u>	<u>1,117.20</u>

Note 1. The association aims to keep a minimum balance of £2,500 in order to cover the excess on the Cyber liability and data loss liability insurance policy, in the event a claim is made.

Note 2. The Committee resolved to place £10,000 on deposit with Lloyds bank to earn interest at a rate of 3.5% for a period of 12 months from 8 September 2023.

Note 3. Subscriptions overdue relate to subscriptions that are due for a period up to 31 March 2024 for which payment will be received in the following financial year.

The receipts and payments account on page two and the statement of assets and liabilities above were approved by the Committee on and were signed on their behalf by:

D Fallon - Treasurer