

Charity Registration No. 0519916

Company Registration No. 2210699 (England and Wales)

**ROCHDALE AND DISTRICT MIND**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

# ROCHDALE AND DISTRICT MIND

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	Barry Windle Keith Marsland Kate Davies-Poole David Mossley Nina Markham - Bew John Swallow	(Appointed 10 November 2018) (Appointed 10 November 2018)
<b>Co-ordinator</b>	Tricia Hornby - Chief executive	
<b>Secretary</b>	Andrea Shore	
<b>Charity number</b>	0519916	
<b>Company number</b>	2210699	
<b>Auditor</b>	Royce Peeling Green Limited The Copper Room Deva Centre Trinity Way Manchester M3 7BG	
<b>Bankers</b>	Lloyds Bank plc Rochdale Brance 17 Yorkshire Street Rochdale OL16 1BN	

---

# ROCHDALE AND DISTRICT MIND

## CONTENTS

---

	<b>Page</b>
Trustees report	1 - 10
Statement of trustees responsibilities	11
Independent auditor's report	12 - 14
Statement of financial activities	15
Balance sheet	16
Statement of cash flows	17
Notes to the financial statements	18 - 29

---

# ROCHDALE AND DISTRICT MIND

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 MARCH 2019

---

The trustees present their report and financial statements for the year ended 31 March 2019.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

### **Objectives and activities/Achievements and performance**

The charity's principal objectives as set out in its Articles of Association are, within the area of Rochdale & District:

- a) to promote the preservation of Mental Health and to assist in relieving and rehabilitating persons suffering from mental disorder or conditions of emotional or mental distress, or substance misuse issues requiring advice or treatment
- b) to promote the study of and research into mental health disorder and emotional or mental distress and to obtain and make records of and disseminate to the public the useful results of such research and to educate the public in matters relating to mental health.

Our vision is of a society that promotes and protects good mental health for all and that treats people with experience of mental distress fairly, positively and with respect.

Our aims are

- a) promoting the views of local people who experience mental distress
- b) promoting wellbeing, positive mental health, and social inclusion and challenging discrimination
- c) working for improvements in services locally and in partnership with other organisations
- d) developing quality services, which reflect expressed need

We have referred to the Charity Commission guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and activities they have set.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Board of Trustees is the governing body of Rochdale and District Mind and sets the policy framework and organisational structure in order to deliver high quality, innovative and user friendly services to promote Wellbeing and help people with Mental Health problems. The work done by the Board is mainly strategic, thinking about the directions of the organisation, its finances and resources, its public profile and its partnerships with other organisations. The board meet every two months. The chief executive, the business manager and the senior staff team carry out the day-to-day management of the organisation on behalf of the the Board

# ROCHDALE AND DISTRICT MIND

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2019*

---

Rochdale and District Mind continues to make a significant contribution to local mental health and wellbeing services. Although there have been many changes in the health and social care field in the last 12 months we have continued to work closely with Rochdale MBC (RMBC) and Heywood, Middleton and Rochdale Clinical commissioning Group (HMRCCG) to deliver our services and these 2 organisations along with the Big Lottery remain our main funders.

We secured a significant grant of £98,699 from Sport England to deliver a two year 'Get Active for Life' programme for the residents of Heywood, Rochdale and Middleton. Additional funding of £10,000 was awarded from the Big Lottery Awards for All to provide a 'Cooking for Wellbeing' project for 12 months.

With the devolution of a range of powers to Greater Manchester and the development of commissioning across the Greater Manchester footprint we have continued to explore ways to collaborate with the other local Mind organisations within the umbrella organisation 'Mind in Greater Manchester'. This platform does not affect the independence of the local Minds, but gives the collective the opportunity to offer GM-wide services. 2018-19 saw the pilot of an externally funded 'Blue Light' programme through which Emergency Services Personnel can attend a range of free wellbeing services. We are also developing a number of new collaborative work-streams, including the co-production of the Workplace Wellbeing Training package, a suite of training modules aimed at supporting employers to maintain a healthy and productive workforce.

Through the valuable networks forged within Mind in Greater Manchester we have developed a better understanding of how to develop a community fundraising strategy. This exploratory work identified a gap in the organizational structure which led to the Board appointing a part-time community fundraiser on a pilot basis. In the period 1st July to 31st March the fundraiser engaged with 14 fundraisers and a contributed total of £25,676 to unrestricted funds.

Although most of the services are delivered in the Rochdale borough our area of benefit extends to Bury, Burnley, Pendle and Rossendale and we do provide a commissioned advocacy service in Bury, and a commissioned secure advocacy service in Tameside.

From 1st April 2018 to 31st March 2019 we have had 1376 new service users who either referred themselves to our main wellbeing services (excluding advocacy) or were referred to our services by a health professional or a partner agency. However by far the majority of our referrals are self-referrals, which fits with our aim of making our services as easy to access as possible. We have average footfall of 1194 per month in our classes, group sessions or individual appointments.

The senior staff team from the organisation also continue to contribute regularly to local forums and help shape the local mental health and other local strategy development by sitting on a variety of steering groups including: the local BME Health and Wellbeing Forum, the Rochdale Borough Voluntary and Community Sector Alliance Board, Suicide Prevention Group, Safeguarding Adults Board and the One Rochdale Health and Care Mental Health Steering Group.

In 2019-2020 our strategic vision is:

- Continuation of the Core activities run in 2018-2019 as our core funding has been secured for another year.
- Secure funding to deliver a pilot Active Monitoring project, and develop the service across several GP practices across the Borough.
- Develop new service provision within the umbrella of Mind in Greater Manchester through commissioned Workplace Wellbeing training programmes
- To review and improve the way that we market our activities by better utilising social media and developing a pro-active LinkedIn profile.

# ROCHDALE AND DISTRICT MIND

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2019*

---

- Continuing to seek press coverage to raise awareness of how mental health is reported and the impact this has on individuals and communities.
- Research and invest in new initiatives to further increase service user involvement in the future direction of the organisation.
- Investigate new partnerships and potential collaborations to build links with other local organisations to further increase the help we can give to local residents.
- To build on the successful fundraising pilot by continuing investment in a dedicated fundraising post.

The following sections give a brief appraisal of 2018-19 highlights for each of the distinctive service teams at Rochdale and District Mind.

### **Open Mind (Gateway project)**

The Gateway project is supported by ten staff with a Wellbeing Coordinator role, and their casework supervision has now been devolved to their Line Managers. The Open Mind Wellbeing Coordinators provide initial assessment and regular review appointments as well as delivering courses, groups and other projects. A monthly Wellbeing Coordinator Forum continues to function well as a central communication hub for those workers.

We have responded to 1437 referrals made over the year, and directly supported 1252 individuals. 80.8% of service users reported maintaining or improving their wellbeing, and 89.1% reported having maintained or improved their confidence.

### **Wellbeing Programme**

Our Wellbeing Programme started in January 2017, funded for three years by the Big Lottery Reaching Communities Fund. The Wellbeing Programme is a semi-structured pathway, supporting service users to improve their mental wellbeing by engaging with a range of activities based on the "Five Ways to Wellbeing". Clients will have the opportunity to develop their own personal Wellbeing Toolkit, in which they can keep a record of what they have learned in their recovery journey, including wellbeing strategies, booklets, relaxation CDs, information and other resources. We also promote Asset-Based Community Development practice to support beneficiaries' recovery journey in their community.

Once service users have completed the Wellbeing Programme, they will be able to engage with the Keeping Well Programme, which will provide less structured ongoing activities to support people to maintain their wellbeing.

### **Psychological Services**

The Psychological Services department is here to support people with mild to moderate mental health issues, primarily, those experiencing stress, anxiety and depression. We initially offer clients six counselling sessions with an option for extensions of another six sessions subject to the decision of the Psychological Services Manager in conjunction with counsellors. We continue to offer a range of therapies to our clients in an effort to provide a diverse, multi-modal way of working to improve their wellbeing.

We offer our services on an outreach basis in the community and have run Mindfulness sessions for our service users, facilitated by our qualified staff.

To support the needs of our clients we utilise both trainee and qualified therapists. We currently have 24 therapists on board, 8 of which are qualified therapists.

## **ROCHDALE AND DISTRICT MIND**

### **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2019***

---

Following the results of some evaluation work, which highlighted a demand for telephone counselling, we have submitted a proposal for a National Mind small grant, to develop a pilot project to offer this counselling format to clients.

In total, the service received new 244 referrals and was able to offer 1457 sessional hours during the year.

#### **Advocacy**

Rochdale and District Mind has two distinct Advocacy contracts, namely Bury Hub and Secure Services. During the course of 2018-2019 over both these contracts we have provided advocacy support to in excess of 1250 people working with them or on their behalf on over 4000 issues.

Rochdale and District Mind have provided the Secure contract for over 10 years and this has been rolled over until April 2020. We continue to be very well received by staff, commissioners and patients alike and have benefitted from having long term members of staff working within these contracts.

The Bury Hub Contract commenced in 2016 and has been rolled over until Oct 2019. This contract will thus shortly be out to tender, hence the next few months will require considerable input from the team as a whole.

Core issues which advocacy offer support in include, Ward Rounds, Clinical Team Meetings, Tribunals/Managers Hearings, S17 leave and medication. In addition there has been an increasing demand for Care Act Assessments and RPR work.

We strive to maintain a presence in the office enabling us to respond to over 150 enquiries. Due to the demands of the work having such a presence is not always feasible however we have systems in place to ensure enquires and referrals are responded to within appropriate agreed time frames.

We have only had the benefit of one student placement during the last 12 months however, we are hoping to develop this further now that the Bury Hub Manager has completed 'Student supervisor training'.

We have become more proactive with respect to Awareness Raising and have now developed specific packages/presentations for Care Act, IMCA and IMHA.

The QPM which is a prestigious award and pivotal for future contract bids is in the process of being renewed for a further period of 3 years. It is hoped this will be in place towards the end of June 2019, again this has involved a considerable effort from the team as a whole to secure this renewal.

#### **Wellbeing Services**

Have continued to offer a wide variety of self-help group sessions, these include new c-CBT packages – Fear Fighter, Mood Calmer and Restore, Living Life to the Full courses, Survivors of Sexual Abuse courses, Wellbeing Toolkit and Art for Well Being courses. In total 26 courses were provided.

We have provided a range of other wellbeing groups/courses including: depression and anxiety support groups, Social Cafes; Mindfulness, Tai Chi; Relaxation; Aromatherapy; Hearing Voices; Creative Writing; Women's Social Support Group. Over the year 509 individuals have accessed the Project and we have delivered 1035 sessions

The Wellbeing Directory lists over 700 different organisations that service users can be signposted to. The Wellbeing directory receives an average of 12 974 hits/month.

## ROCHDALE AND DISTRICT MIND

### TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2019*

---

#### Open Young Minds

OYM have engaged with 232 CYP. 23 young people have engaged in Peer Support and 25 young people have engaged in volunteering culminating in 317 hours of voluntary work.

#### Community Businesses

##### Comple@t Café Projects at Rochdale and Middleton

Engaged with 122 service users over the year, including 39 new service users, in meaningful "back to work" training in the Comple@t projects.

Continued to facilitate the short 8-week training course to boost service users' skills. New training on the course is till cash checks, card payments and manual handling. All of the service users who engaged in the training course completed and received a certificate to confirm this.

- The project has seen 1840 attendants throughout the year.
- The Facilitation of a new course Cooking for Wellbeing with over 25 service users engaged with 252 attendants throughout 4 months the project has been running. This has proved successful in getting more service users involved in the Comple@t project. Cooking for Wellbeing is being funded by the Lottery Community Fund.
- Held an open day to promote the projects. Over 50 people visited the stall to gain information about the Comple@t projects as well as what Mind has to offer.
- Both projects have been revisited by the food standard agency and have received a 5-star rating.

##### Growth Project

The Growth Project has engaged with 82 service users throughout the year. The project has had 73 new referrals this year. The recent key achievements of this very popular project are:

- The growth project has had 1348 attendants
- It has won a number of Royal Horticultural Society Awards.
- It was awarded an outstanding Level 4 award with Britain in Bloom.
- It is now listed in the National Open Garden Scheme "Yellow Book" and an open day is planned for the 10th August 2019.
- New plots have been secured. Now the project is spread over an acre of land.
- The project has been promoted in Jolly gardener's magazine.

The projects have helped 7 S/U's move into employment and 3 S/U's move into volunteering roles.

#### **BAME Community Engagement Team**

Over the course of the year April 2018 – March 2019, the Team received around 294 new referrals from all projects (BAME community development, dementia and Get Active 4 Life), with 1,754 attendances at weekly support groups, and 1,295 people attending anti-stigma events, seminars and conferences.

Continuing service developments include the ongoing facilitation of a weekly BAME men's group and two BAME women's groups offering a range of activities and mutual peer support to members. Two of these groups are delivered in community settings, and in partnership with other organisations. The Men's group, in particular, has seen an accelerated group, with an average 18-20 men attending each week.



## ROCHDALE AND DISTRICT MIND

### TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2019*

---

Several new services have been introduced during this period, with the aim of supporting culturally specific provisions and increasing physical activity and mental wellbeing. For example:

- £98,669 (over 2 years) from Sport England for the 'Get Active 4 Life' Project to tackle inactivity among people aged 16+ from lower socio-economic groups, and improve mental health and wellbeing.
- £7,500 from HMR CCG for phase 2 of the Engage Project to improve access to healthcare and wellbeing support services for refugees and asylum seekers.
- £3,750 from RHB to continue supporting people in College Bank and Lower Falinge experiencing social isolation and anxiety.
- £2,000 DEEP funding to set up a one a week day service for people from BAME communities living with dementia. This project is being delivered in partnership with HMR Circle.
- £1,970 from Ambition for Ageing (AFA) to support social activities for the weekly Men's Group. Additionally, £360 from Alpkit and £200 Seed funding to develop outdoor activities; and a further £1,950 to develop an additional men's group in the Firgrove area of Rochdale.
- £1,800 from Ambition for Ageing to provide Music for Wellbeing activities for the BAME women wellbeing group.
- Working in partnership with HMR Circle and RBH on a weekly Social Eating Group, supported with an additional £200 Seed funding.

The continued development of the BAME Health and Wellbeing Forum has seen up to 10 partnership organisations at its quarterly meetings, with service user involvement. Ongoing partnership work with national Mind through the Diverse Network Group to support the development and provision of services.

#### **Training and other Activities**

As part of Rochdale's Suicide Prevention Strategy and funded by HMR Public Health we have delivered 4 ASIST Workshops and 8 suicide TALK Awareness Sessions to residents workers and volunteers across the borough.

We have also delivered:

- Mental Health First Aid training
- Mental Health First Aid Lite
- Youth Mental Health First Aid training.

Working within the umbrella of Mind in Greater Manchester we are collaborating to develop a framework to deliver a Wellbeing at Work Programme to support the mental health of employees within organisations across the Greater Manchester area.

Volunteers are a valuable resources within the organisation. We have around 35 volunteers who help us to deliver a range of activities and to support reception. We also have 25 volunteer counsellors who deliver counselling sessions each week.

#### **Strategic report**

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the trustees to present a strategic report.

# ROCHDALE AND DISTRICT MIND

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2019*

---

### Financial review

#### 2018-19 Financial Review

In 2018/19, total income of £1,060,204 was received which was actually a slight year on year decline of 2%. Whilst some funding streams finished, they were replaced with different funding but with a slight time delay. This means that our activity levels actually had increased by the end of the year despite this apparent dip in income.

Expenditure for the year totalled £1,056,540 (a cut of 5%) and was maintained in line with the budget set due to tight control. This reduction in expenditure was largely due to a management restructure in January 2018 which resulted in the Business Manager and CEO positions becoming part time.

As a service delivery organisation, salaries are our single biggest area of expenditure. In 2018/19, expenditure on salaries totalled £780,847 which represents 74% of total expenditure. (In 2017-18 this was 78%)

Our aim for 2018/19, as in previous years, was that all projects operated with balanced budgets. Most projects broke even or generated small surpluses.

In 2018/19, our unrestricted reserves increased by £19,141 to £405,155.  
Our restricted reserves fell by £15,476 to £81,986

We remain reliant on public sector funding, in particular the contract jointly commissioned by with Rochdale, Heywood and Middleton CCG and Rochdale Council.  
This contract accounted for 45% of our income in 2018/19

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

### Funding sources

We would like to thank all of our funders for their support in 2018/19:

- Rochdale Heywood and Middleton CCG
- Rochdale Council
- Big Lottery, Reaching Communities fund
- Bury CCG and Bury Council
- Pennine Care NHS Trust
- Sport Relief
- Rochdale Borough Housing

Rochdale and District Mind could not exist without this valued support.

### Individual and corporate donors

2018-19 is the first year that we have invested any resources in a community fundraising post, and from 1st July we employed an existing member of staff an additional day a week to dedicate to fundraising. We would also like to thank our individual donors and fundraisers who have worked with us.

We engaged with 38 individuals and organisations who supported our fundraising activities, generating additional income in excess of £25,000  
This income will be used to supplement and support our services where funding cannot be obtained.

The executive committee has considered the most appropriate policy for investing funds and has found that a building society or bank deposit account meets their requirements

---

## **ROCHDALE AND DISTRICT MIND**

### **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2019***

---

The organisation has a risk register which is reviewed annually by the trustees. By far the major identified risk is a complete loss or significant reduction of funding from one of the organisations major funders. The organisation maintains adequate reserves to allow time for a situation like this to be managed.

In 2019-2020 our future plans include:

- Continuing virtually all the activities run in 2018-2019 as the bulk of the existing funding has been secured for another year.
- Continuing to seek press coverage to raise awareness of how mental health is reported and the impact this has on individuals and communities.
- Continue to support a young person's project and a joint project with the Recovery Republic to improve the wellbeing of Heywood residents using funding from the HMR CCG.
- Seek new initiatives to further increase service user involvement in the future direction of the organisation.
- Investigating new partnerships we can build with other local organisations to further increase the help we can give to local residents.
- Continue to work collaboratively with other Minds within Greater Manchester.
- Recruit more Trustees with specific skills.

# ROCHDALE AND DISTRICT MIND

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2019*

---

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

The charity is a company limited by guarantee, its governing document being its Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Margaret Stoneman	(Resigned 10 November 2018)
Barry Windle	
Keith Marsland	
Kate Davies-Poole	
David Mossley	
Marilyn Aldred	(Resigned 31 May 2018)
Nina Markham - Bew	(Appointed 10 November 2018)
John Swallow	(Appointed 10 November 2018)

New trustees are required to complete an application pack detailing their skills and reasons for wishing to be a trustee. Suitable applicants are invited to meet with the Chair for an informal interview before attending 3 trustee meetings as observers. They are then co-opted as directors/trustees by the existing trustees before being formally appointed as directors/trustees by members of the charity at the Annual General Meeting.

At each Annual General Meeting, one third of the directors/trustees must in rotation retire but are immediately eligible for re-elections

Current directors/trustees have a wide range of traditional business and care skill and in an effort to maintain this broad range of skills or in the event of particular skills being lost due to retirements individuals with appropriate qualities may be approached to offer themselves for election.

Trustees Indemnity Insurance - The charity subscribes to the national 'Mind' block insurance.

New directors/trustees are invited to familiarise themselves with the charity and the context within which it operates. A structured induction day is available to all new staff, volunteers and trustees.

The Chair and Chief Executive also organise briefing sessions for new directors/trustees on: the obligation of the trustees, the main documents setting out the operational framework of the charity including the Memorandum of Association, resourcing and the current financial position as set out in the latest published accounts, future plans and objectives.

Information from various Charity Commission publications signposted through the commission's guide "The Essential Trustee" is also made available to directors/trustees.

Pay for senior staff - Pay is set by the personnel sub-group who review a range of factors including pay in similar organisations

No preference dividends were paid. The directors do not recommend payment of a final dividend.

## ROCHDALE AND DISTRICT MIND

### TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

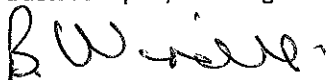
*FOR THE YEAR ENDED 31 MARCH 2019*

---

#### **Auditor**

In accordance with the company's articles, a resolution proposing that Royce Peeling Green Limited be reappointed as auditor of the company will be put at a General Meeting.

The trustees report, including the strategic report, was approved by the Board of Trustees.



.....  
**Barry Windle**

Trustees

Dated: .....

31/7/19

# ROCHDALE AND DISTRICT MIND

## STATEMENT OF TRUSTEES RESPONSIBILITIES

*FOR THE YEAR ENDED 31 MARCH 2019*

---

The trustees, who are also the directors of Rochdale and District Mind for the purpose of company law, are responsible for preparing the Trustees 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 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 charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# ROCHDALE AND DISTRICT MIND

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF ROCHDALE AND DISTRICT MIND

---

#### Opinion

We have audited the financial statements of Rochdale and District Mind (the 'charity') for the year ended 31 March 2019 which comprise the statement of financial activities, the balance sheet, the 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 Financial Reporting Standard 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 charitable company's affairs as at 31 March 2019 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 auditors' 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

#### 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 financial statements section of our report. We are independent of the charity 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

# ROCHDALE AND DISTRICT MIND

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF ROCHDALE AND DISTRICT MIND

---

#### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the statement of trustees responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and 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 charity'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 charitable company or to cease operations, or have no realistic alternative but to do so.



# ROCHDALE AND DISTRICT MIND

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF ROCHDALE AND DISTRICT MIND

---

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.



**Carolyn Dutton (Senior Statutory Auditor)**  
for and on behalf of Royce Peeling Green Limited

1518119

**Chartered Accountants**  
**Statutory Auditor**

The Copper Room  
Deva Centre  
Trinity Way  
Manchester  
M3 7BG

Royce Peeling Green Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006

## ROCHDALE AND DISTRICT MIND

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2019

	Notes	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £	Total 2018 £
<b>Income from:</b>					
Donations and legacies	3	21,590	-	21,590	16,768
Income from charitable activities	4	561,767	474,748	1,036,515	1,063,955
Bank interest receivable	5	2,099	-	2,099	1,448
<b>Total income</b>		<b>585,456</b>	<b>474,748</b>	<b>1,060,204</b>	<b>1,082,171</b>
<b>Expenditure on:</b>					
Charitable activities	6	561,323	495,216	1,056,539	1,107,774
<b>Net incoming/(outgoing) resources before transfers</b>		<b>24,133</b>	<b>(20,468)</b>	<b>3,665</b>	<b>(25,603)</b>
Gross transfers between funds		(4,992)	4,992	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>19,141</b>	<b>(15,476)</b>	<b>3,665</b>	<b>(25,603)</b>
Fund balances at 1 April 2018		386,014	97,462	483,476	509,079
<b>Fund balances at 31 March 2019</b>		<b>405,155</b>	<b>81,986</b>	<b>487,141</b>	<b>483,476</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

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

# ROCHDALE AND DISTRICT MIND

## BALANCE SHEET

AS AT 31 MARCH 2019

	Notes	2019		2018	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		13,380		14,922
<b>Current assets</b>					
Debtors	12	11,433		12,977	
Cash at bank and in hand		574,340		525,155	
		<u>585,773</u>		<u>538,132</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(112,012)</u>		<u>(69,578)</u>	
Net current assets			473,761		468,554
<b>Total assets less current liabilities</b>			<u>487,141</u>		<u>483,476</u>
<b>Income funds</b>					
Restricted funds	15		81,986		97,462
Unrestricted funds			405,155		386,014
			<u>487,141</u>		<u>483,476</u>

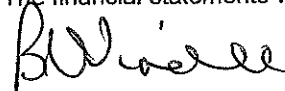
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2019, although an audit has been carried out under section 144 of the Charities Act 2011.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 31.3.19



Barry Windle  
Trustee



Nina Markham - Bew  
Trustee

Company Registration No. 2210699

# ROCHDALE AND DISTRICT MIND

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2019

	Notes	2019 £	£	2018 £	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	19		54,370		(13,932)
<b>Investing activities</b>					
Purchase of tangible fixed assets		(7,284)		(7,395)	
Interest received		2,099		1,448	
<b>Net cash used in investing activities</b>			(5,185)		(5,947)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase/(decrease) in cash and cash equivalents</b>			49,185		(19,879)
Cash and cash equivalents at beginning of year			525,155		545,034
<b>Cash and cash equivalents at end of year</b>			<u>574,340</u>		<u>525,155</u>

# ROCHDALE AND DISTRICT MIND

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

---

### 1 Accounting policies

#### Charity information

Rochdale and District Mind is a private company limited by guarantee incorporated in England and Wales. The registered office is 3-11 Drake St, Rochdale OL16 1RE.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the company cannot reclaim it.

# ROCHDALE AND DISTRICT MIND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

### 1 Accounting policies

(Continued)

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

#### 1.5 Resources expended

No employee received emoluments of more than £60,000

Volunteers are a valuable resources within the organisation. We have around 35 volunteers who help us to deliver a range of activities and to support reception. We also have 25 volunteer counsellors who deliver counselling sessions each week.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	15% on written down value
Plant and equipment	33 1/3% on cost
Fixtures and fittings	20% on cost
Computers	33 1/3% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# ROCHDALE AND DISTRICT MIND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

### 1 Accounting policies

(Continued)

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### **1.12 Leases**

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

#### **1.13 Fundraising activities**

In 2018-2019 Rochdale and District Mind did not itself undertake any fundraising activities, did not employ a fundraiser and did not incur any direct fundraising expenses.

However the organisation did allow individuals and other organisations to fundraise on its behalf. For example Rochdale and District Mind are sometimes "Charity of the Year" and events are organised to raise money for Rochdale and District Mind. Any money (including cash) raised by fundraising was immediately banked along with details of how the money was raised.

Rochdale and District Mind is registered with the Fundraising Regulator and adheres to its "Fundraising Promise".

Rochdale and District did not use any of the personal identifiable information it holds on staff, clients or members for its own fundraising purposes. Also it did not share this information with any other organisation

# ROCHDALE AND DISTRICT MIND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds	Total
	2019	2018
	£	£
Donations and gifts	21,590	16,768

### 4 Income from charitable activities

	2019	2018
	£	£
Development Activities, Counselling & Volunteering	784,448	780,751
Advocacy Services	181,959	213,657
Provision of Supported Work & Training	70,108	69,547
	<u>1,036,515</u>	<u>1,063,955</u>
Analysis by fund		
Unrestricted funds	561,767	719,535
Restricted funds	474,748	344,420
	<u>1,036,515</u>	<u>1,063,955</u>
<b>For the year ended 31 March 2018</b>		
Unrestricted funds	719,535	
Restricted funds	344,420	
	<u>1,063,955</u>	



# ROCHDALE AND DISTRICT MIND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

---

5 Bank interest receivable

	Unrestricted funds	Total
	2019 £	2018 £
Interest receivable	2,099	1,448

**ROCHDALE AND DISTRICT MIND**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2019**

**6 Charitable activities**

	Development Activities, Counselling & Volunteering	Advocacy Services	Provision of Supported Work & Training	Total 2019	Total 2018
	£	£	£	£	£
Staff costs	499,708	191,112	90,026	780,846	854,954
Depreciation and impairment	8,826	-	-	8,826	6,173
Other cost	139,463	34,923	77,727	252,113	231,260
	<u>647,997</u>	<u>226,035</u>	<u>167,753</u>	<u>1,041,785</u>	<u>1,092,387</u>
Share of governance costs (see note 7)	6,907	3,298	4,549	14,754	15,387
	<u>654,904</u>	<u>229,333</u>	<u>172,302</u>	<u>1,056,539</u>	<u>1,107,774</u>

# ROCHDALE AND DISTRICT MIND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

7 Support costs	Support costs £	Governance costs £	2019 £	2018 £
Legal and professional fees	-	8,234	8,234	8,507
Accountancy fees	-	6,520	6,520	6,880
	-	14,754	14,754	15,387
Analysed between Charitable activities	-	14,754	14,754	15,387

Governance costs includes payments to the auditors of £4,800 (2018: £4,800) for audit fees.

### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 9 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2019 Number	2018 Number
	42	43

#### Employment costs

	2019 £	2018 £
Wages and salaries	709,556	784,399
Social security costs	53,603	60,809
Other pension costs	17,687	9,746
	780,846	854,954

#### Key staff remuneration

Remuneration paid to key staff was £68,355 (2018: £212,021).

# ROCHDALE AND DISTRICT MIND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

### 10 Tangible fixed assets

	Leasehold improvements £	Plant and equipment £	Fixtures and fittings £	Computers £	Total £
<b>Cost</b>					
At 1 April 2018	71,664	124,836	20,300	77,520	294,320
Additions	-	3,915	237	3,132	7,284
At 31 March 2019	71,664	128,751	20,537	80,652	301,604
<b>Depreciation and impairment</b>					
At 1 April 2018	61,672	123,343	20,300	74,083	279,398
Depreciation charged in the year	1,499	2,798	47	4,482	8,826
At 31 March 2019	63,171	126,141	20,347	78,565	288,224
<b>Carrying amount</b>					
At 31 March 2019	8,493	2,610	190	2,087	13,380
At 31 March 2018	9,992	1,493	-	3,437	14,922

### 11 Financial instruments

	2019 £	2018 £
<b>Carrying amount of financial assets</b>		
Debt instruments measured at amortised cost	1,792	6,074
<b>Carrying amount of financial liabilities</b>		
Measured at amortised cost	37,303	15,825

### 12 Debtors

	2019 £	2018 £
<b>Amounts falling due within one year:</b>		
Trade debtors	1,792	6,074
Prepayments and accrued income	9,641	6,903
	11,433	12,977

# ROCHDALE AND DISTRICT MIND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

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

	Notes	2019 £	2018 £
Other taxation and social security		13,318	-
Deferred income	14	61,391	53,753
Trade creditors		4,840	7,956
Other creditors		25,110	2,869
Accruals and deferred income		7,353	5,000
		<u>112,012</u>	<u>69,578</u>

### 14 Deferred income

	2019 £	2018 £
Other deferred income	<u>61,391</u>	<u>53,753</u>

# ROCHDALE AND DISTRICT MIND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

### 15 Restricted funds

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

	Movement in funds				Balance at 31 March 2019
	Balance at 1 April 2018	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Bury Advocacy Secure		46,183	44,094		2,089
commissioning		39,359	38,270		1,089
Childrens advocacy		15,098	15,477	379	
Arts for Wellbeing	2,005	50	352	-	1,703
LSU re intergration fund	4,844	-	1,631	-	3,213
Training cost - suicide prevention training	-	10,584	12,373	1,789	-
Physical activity initiative fund	3,523	65	430	-	3,158
Listen up young persons project	1,667	-	1,667	-	-
Survivors group	236	500	156	-	580
Long term low secure service	-	15,155	14,873	-	282
Joint project with recovery republic	1,737	12,502	12,128	-	2,111
Discovery teamwork	190	-	190	-	-
Sport England project	456	50	506	-	-
Public Health contract	60	3,287	3,677	330	-
World mental health day event	1,588	1,607	684	-	2,511
Young advisor project	3,810	-	3,810	-	-
Big Lottery - wellbeing	23,341	108,539	114,828	-	17,052
Engage project	104	7,000	7,104	-	-
Young persons project	8,618	235	-	1,605	10,458
RBH Funded BME project	5,037	3,250	7,956	-	331
Improved wellbeing					
Red Cross	2,500	-	2,500	-	-
You decide: Open young minds	1,667	800	1,975	-	492
Young People project 2018/2019		52,977	53,786	809	-
Blue Light	-	8,376	8,376	-	-
Ambition for ageing	-	4,708	4,278	-	430
Get active for life	-	24,618	21,904	-	2,714
Cooking for wellbeing	-	2,503	2,583	80	-

# ROCHDALE AND DISTRICT MIND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

15 Restricted funds					(Continued)
Bury Advocacy Hub	-	115,302	113,509	-	1,793
VSCE Alliance		2,000	2,000		-
Capital funds	36,078	-	4,099	-	31,979
	<u>97,461</u>	<u>474,748</u>	<u>(495,216)</u>	<u>4,992</u>	<u>81,985</u>

### 16 Reserve policy

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergencies. The trustees consider that the minimum level of reserves should be equivalent to 3 months expenditure. On the basis of the Business Plan for 2019-20, this indicates a level of unrestricted reserves of around £300,000.

### 17 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2019 £	2018 £
Within one year	41,246	40,292
Between two and five years	12,279	30,219
In over five years	47,887	47,887
	<u>101,412</u>	<u>118,398</u>

The operating leases represent to third parties.

### 18 Related party transactions

There were no disclosable related party transactions during the year (2018 - none).

## ROCHDALE AND DISTRICT MIND

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

---

19 Cash generated from operations	2019 £	2018 £
Surplus/(deficit) for the year	3,665	(25,603)
Adjustments for:		
Investment income recognised in statement of financial activities	(2,099)	(1,448)
Depreciation and impairment of tangible fixed assets	8,826	6,173
Movements in working capital:		
Decrease in debtors	1,544	13,677
Increase/(decrease) in creditors	34,796	(3,109)
Increase/(decrease) in deferred income	7,638	(3,622)
<b>Cash generated from/(absorbed by) operations</b>	<u>54,370</u>	<u>(13,932)</u>