

**Charity registration number 0519916**

**Company registration number 2210699 (England and Wales)**

**ROCHDALE AND DISTRICT MIND  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

# ROCHDALE AND DISTRICT MIND

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Keith Marsland Kate Davies-Poole Sue Adamson Ryan Orchard Paul Sinclair Elizabeth Powell Samantha Davys Michael Stevens Timothy English	(Appointed 13 October 2021) (Appointed 13 October 2021) (Appointed 14 April 2022) (Appointed 14 April 2022)
<b>Co-ordinator</b>	Rebecca Steele - Chief executive	
<b>Secretary</b>	Julie Smith	
<b>Charity number</b>	0519916	
<b>Company number</b>	2210699	
<b>Auditor</b>	Royce Peeling Green Limited The Copper Room Deva City Office Park Trinity Way Manchester M3 7BG	
<b>Bankers</b>	Lloyds Bank plc Rochdale Branch 17 Yorkshire Street Rochdale OL16 1BN	

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# ROCHDALE AND DISTRICT MIND

## CONTENTS

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	<b>Page</b>
Trustees Report	1 - 9
Statement of Trustees Responsibilities	10
Independent Auditor's Report	11 - 14
Statement of Financial Activities	15
Balance Sheet	16 - 17
Statement of Cash Flow	18
Notes to the Financial Statements	19 - 31

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# **ROCHDALE AND DISTRICT MIND**

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

### **FOR THE YEAR ENDED 31 MARCH 2022**

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The Trustees present their report and financial statements for the year ended 31 March 2022.

#### **CEO Foreword**

I would like to express my thanks to our Trustees who are not remunerated but volunteer their time in order to ensure the ongoing viability of Rochdale and District Mind. Our Trustees support us through their attendance at meetings and duties directly relating to those as a Trustee in ensuring that we maintain transparency and accountability to all our funders and donors and utilise our finances in the best interests of those who access our services.

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 and District:

- To promote the preservation of good mental health and emotional wellbeing in particular by enabling and empowering any person experiencing mental health and emotional wellbeing problems to live with, manage and recover from their condition.
- To relieve the needs of people with mental health and emotional wellbeing problems and those who support them by working to increase the understanding of mental health and mental health and emotional wellbeing issues through gathering and disseminating information and working to raise awareness, promote understanding and challenge stigma and discrimination.

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

Our aims are:

- a) promoting the views of local people who experience mental health and / or emotional wellbeing issues;
- 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; and
- 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.

## **ROCHDALE AND DISTRICT MIND**

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

***FOR THE YEAR ENDED 31 MARCH 2022***

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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 direction 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 Board

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), Heywood, Middleton & Rochdale Clinical Commissioning Group (HMRCCG), and Thinking Ahead (Big Life) to deliver our services. These 3 organisations remain our main funders.

From 1st April 2021 to 31st March 2022, we have had 1515 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. 54% of our referrals are self-referrals, which fits with our aim of making our services as easy to access as possible.

The number of service users taking part in our courses, group sessions and individual appointments was, on average, 713 per month.

Unfortunately, due to the pandemic, fundraising activities had to be paused. The donations we did receive were from organisations that have supported us in previous years and have continued to do so during the pandemic, and from members of the public through on-line means.

Zen Internet have continued their Charity of the Year partnership with us which commenced in the previous financial year. During this financial year Zen have held a number of fundraising events within their organisation and most recently have also been providing support and ideas for our new Middleton Wellbeing Café. Crown Gas & Oil have chosen us to be their joint Charity of the Year during the latter end of the year.

Senior staff from the organisation continue to contribute regularly to local forums and help shape strategic development in relation to mental health and more widely by chairing and sitting on a variety of steering groups including the Safeguarding Adults Board and HMRCCG Patient and Public Engagement Committee. We also continue to chair the local BAME Health and Wellbeing Forum.

Over the course of the year, partnership work has continued with several community organisations, to tackle stigma in mental health and emotional wellbeing, raise awareness and support people on their journey to mental health and emotional wellbeing recovery. Whilst events have been greatly reduced this year as we have been emerging from the pandemic, despite Covid we have still been able to organise a number of events which were well attended. These have included for World Mental Health Day, Blue Monday and International Women's Day.

# ROCHDALE AND DISTRICT MIND

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

**FOR THE YEAR ENDED 31 MARCH 2022**

### Service Delivery Summary 2021-2022

The following gives a summary of the reach of services delivered in 2021-2022

Service	Sessions Delivered	Individuals Supported	Attendances
<b>Wellbeing</b>	712	452	2914
A therapeutic programme offering a range of services, including peer support, based on the "5 Ways 2 Wellbeing" to enable service users to develop skills to manage their mental health problems and improve and maintain their emotional wellbeing. We provide support groups and self-help courses addressing specific mental health issues, as well as social and wellbeing activities.			
<b>Community Businesses</b>	485	43	1332
The Wellbeing Cafés in Rochdale and Middleton provide a friendly space for all members of the community to enjoy homemade and healthy meals and hot drinks. They offer a safe environment for people to discuss mental health and find information and support, whilst providing invaluable employability skills to service users. The Growth Project is our award-winning allotment space providing a safe and supportive haven to promote good mental and physical wellbeing through outdoor activity in a green environment.			
<b>Community Engagement</b>	171	375	431
Our community engagement work includes a variety of specific wellbeing services which proactively offer appropriate support for individuals from Black, Asian and Minority Ethnic (BAME) communities who experience emotional wellbeing issues, including refugees and asylum seekers.			
<b>Psychological Services</b>	1686	291	1686
Our Counselling Services are accredited by the British Association of Counselling and Psychotherapy (BACP). We are committed to providing a safe, ethical and professional counselling service, available to anyone living in the Rochdale, Heywood and Middleton area who is aged 12 or over.			
<b>Forward Project</b>	175	58	175
The Forward Project is a confidential service for those who are, or have been, involved in the Criminal Justice System. We focus on providing opportunities for individuals to develop and grow their skills, knowledge and experiences that allow them to take control of their issues.			
<b>Dementia Services</b>	299	70	299
We offer mental health and emotional wellbeing support to those living with dementia, their carers and families living in the Rochdale Borough. We provide one-to-one, face-to-face and group support for individuals, as well as opportunities for carers to address their own needs, with the aim of empowering and enhancing the ability to live well.			

## ROCHDALE AND DISTRICT MIND

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

**FOR THE YEAR ENDED 31 MARCH 2022**

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<b>Open Young Minds</b>	190	98	190
The Open Young Mind service provides support for young people aged 18 – 25 living in the Rochdale, Heywood and Middleton area facing mental health and emotional wellbeing issues. We offer tailored one-to-one support to young people, providing a safe space for them to explore their issues and work towards building their resilience and coping strategies, so they are able to realise their potential.			
<b>Secure Advocacy</b>	755	192	755
We provide Independent Mental Health Advocacy (IMHA) for patients on short- and long-stay secure units in Rochdale, Tameside and Bury. Our advocates ensure that patients have a voice and are given appropriate support to be heard and listened to.			
<b>Listening Lounge</b>	564	124	564
Our Listening Lounges are located in Rochdale and Middleton and provide a safe, comfortable and confidential space that is a non-clinical alternative to crisis services. They are open out of normal working hours to support anyone over the age of 18 with their mental health and emotional wellbeing, and can be accessed without appointment.			
<b>MASH</b>	206	135	206
Our specialist Link Worker is embedded in the local multi-agency safeguarding hub, working to reduce the number of people falling through the gaps between services by streamlining the referral pathways for organisations, ensuring service users are accessing appropriate mental health and emotional wellbeing support.			

Volunteers are a valuable resource within the organisation. We have 30 volunteers who help us to deliver a range of activities and to support our reception service. We also have 13 volunteer counsellors who deliver counselling sessions each week. We are grateful to all our volunteers for giving so freely of their time and effort.

#### **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 2022**

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### Financial review

#### 2021-22 Financial Review

In 2021/22, total income received was £1,066,733 (2020/21 = £942,714) which was a year-on-year increase of 13%. Whilst some funding streams finished, they were replaced with different funding streams albeit with a slight time delay.

Expenditure for the year totalled £960,803 (2020/21 = £839,883). This represented an increase of 14% and was maintained in line with new contract mobilisation and start-up costs.

As a service delivery organisation, salaries are our single biggest area of expenditure. In 2021/22, expenditure on salaries totalled £758,714 which represents 79% of total expenditure (in 2020/21 this was 70%).

For the 12 months to 31st March 2022 Rochdale and District Mind's budget projection was a deficit of £50,740. During the year 2 roles were made redundant with staff redeployed. During the pandemic we operated with some service delivery restrictions as per government guidelines. We were able to save costs by using digital technology for part of the year, and there was a delay in mobilisation of some new projects, but we continued to receive full income for the period which has contributed towards the surplus outcome. In 2022-23 our focus will be on increasing revenue streams from a new funding structure – integrated care services (ICS). It will also be critical to monitor cash-flow and ensure that minimum level of reserves (as per reserves policy) is maintained.

The financial performance will be continually monitored and reported to the Trustees through bi-monthly management account reports.

In 2021/22, our unrestricted reserves increased by a total of £129,928. Our restricted reserves decreased by a total of £23,998.

Rochdale and District Mind remains reliant on public sector funding, in particular the contract jointly commissioned by HMRCCG and RMBC. This contract accounted for 65% of our income in 2021/22. This is a strong baseline and going forward it can be used as leverage for matched and complimentary funding.

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 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. It is expected that six months would provide enough time to replace any funding that is lost or expired. This level of reserves has been maintained throughout the year.



# **ROCHDALE AND DISTRICT MIND**

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

***FOR THE YEAR ENDED 31 MARCH 2022***

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### **Funding Sources**

We would like to thank all of our funders for their support in 2020/21:

- Heywood, Middleton and Rochdale CCG
- Rochdale Council
- Pennine Care NHS Trust
- Thinking Ahead (Big Life)
- Action Together
- BBC – Children In Need
- Henry Smith
- MASH (via TOG Mind)

Rochdale and District Mind could not continue to operate without this valued support.

### **Individual and Corporate Donors**

We would also like to thank each of our individual donors and fundraisers who have worked with us.

We engaged with 30 individuals and organisations who supported our fundraising activities, generating additional income in excess of £32k. This income will be used to supplement our unrestricted income and support our services where specific 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

The organisation has a risk register which is reviewed at every Board meeting by the Trustees. By far the major identified risk is a complete loss or significant reduction of funding from one of the organisation's major funders. The organisation maintains adequate reserves to allow time for a situation like this to be effectively managed.

# ROCHDALE AND DISTRICT MIND

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

**FOR THE YEAR ENDED 31 MARCH 2022**

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### **Strategic Plan: Looking to the Future / Making it Happen 2020- 2023**

The CEO and senior management team have key priorities to focus on from the strategic business plan for Rochdale and District Mind. The key messages are:

We will innovate and thrive to ensure we are here for the long term, through our forward-thinking approach to services. We will build on knowledge and learning from work in our previous strategy, and we will strive for financial stability, growth and diversification by ensuring that:

- We put people at the centre of our organisation and embed service user involvement, ensuring that people using our services are part of shaping and developing our organisation.
- We strengthen and actively seek to develop relationships with local communities and organisations.
- We monitor and analyse our outcomes to demonstrate the difference we make, individually and as an organisation.
- We increase communications and key messages to promote and highlight who we are and what we do well.
- We have a Board that is effective, providing strategic leadership and accountability and maintaining legal compliance.
- We commit to a culture of continuous improvement and learning, working to enhance the quality and safety of our services by creating and maintaining an infrastructure that enables us to be agile, ensuring that resources are deployed effectively and appropriately.
- We broaden our fundraising platform.
- We continually develop our use of IT throughout the organisation.
- We use our best endeavours to promote the wellbeing of our staff and volunteers.
- We work to develop our relationship with GM Minds - a partnership of 5 Greater Manchester Minds with a shared vision of supporting those with mental health and emotional wellbeing problems across the GM geographical area.

# ROCHDALE AND DISTRICT MIND

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

**FOR THE YEAR ENDED 31 MARCH 2022**

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### 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:

Barry Windle	(Resigned 13 April 2022)
Keith Marsland	
Kate Davies-Poole	
Sue Adamson	
Ryan Orchard	
Paul Sinclair	
Elizabeth Powell	(Appointed 13 October 2021)
Samantha Davys	(Appointed 13 October 2021)
Michael Stevens	(Appointed 14 April 2022)
Timothy English	(Appointed 14 April 2022)

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 2 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. Following a Special Resolution held on 8 December 2021, Rochdale and District Mind is no longer a membership organisation. For the governing documents, Trustees are known as members.

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

Current directors / Trustees have a wide range of traditional business, care and social administration skills. In an effort to maintain or further expand this broad range of skills, or in the event of particular skills being lost due to retirement, 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.

# ROCHDALE AND DISTRICT MIND

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

**FOR THE YEAR ENDED 31 MARCH 2022**

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### 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 forward at the Annual General Meeting.

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



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**Michael Stevens**

Trustee

Dated: 10 August 2022

# **ROCHDALE AND DISTRICT MIND**

## **STATEMENT OF TRUSTEES RESPONSIBILITIES**

### ***FOR THE YEAR ENDED 31 MARCH 2022***

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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

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#### **Opinion**

We have audited the financial statements of Rochdale and District Mind (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flow and notes to the financial statements, including 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 2022 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.

#### **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**

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

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

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

#### **Other information**

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

We have nothing to report in this regard.

# ROCHDALE AND DISTRICT MIND

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF ROCHDALE AND DISTRICT MIND

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#### **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.

#### **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 the financial statements.

# ROCHDALE AND DISTRICT MIND

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF ROCHDALE AND DISTRICT MIND

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Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Based on our understanding of the charity, we identified that the principal risks of non-compliance with laws and regulations related to the Charities Act 2011, the Charities Statement of Recommended Practice, pensions legislation, employment regulation and health and safety regulation, anti-bribery, corruption and fraud, money laundering, non-compliance with implementation of government support schemes relating to COVID-19, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, such as the Companies Act 2006.

We evaluated the Trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates, in particular in relation to use of restricted funds, and significant one-off or unusual transactions.

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

- Discussing with the Trustees and management their policies and procedures regarding compliance with laws and regulations;
- Communicating identified laws and regulations through our engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the charity which were contrary to applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the Trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

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



**ROCHDALE AND DISTRICT MIND**  
**INDEPENDENT AUDITOR'S REPORT (CONTINUED)**  
**TO THE TRUSTEES OF ROCHDALE AND DISTRICT MIND**

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**Use of our report**

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.



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

*27 Sept 2022*

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

The Copper Room  
Deva City Office Park  
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 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 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
<b>Income and endowments from:</b>						
Donations and legacies	3	31,507	-	31,507	21,095	21,095
Income from charitable activities	4	640,727	375,106	1,015,833	233,384	856,741
Bank interest receivable	5	94	-	94	-	244
Other income	6	19,299	-	19,299	-	64,634
<b>Total income</b>		<b>691,627</b>	<b>375,106</b>	<b>1,066,733</b>	<b>233,384</b>	<b>942,714</b>
<b>Expenditure on:</b>						
Charitable activities	7	561,699	399,104	960,803	170,605	839,883
Gross transfers between funds		-	-	-	8,342	(8,342)
<b>Net income/(expenditure) for the year/</b>						
<b>Net movement in funds</b>		<b>129,928</b>	<b>(23,998)</b>	<b>105,930</b>	<b>54,437</b>	<b>102,831</b>
Fund balances at 1 April 2021		493,281	127,340	620,621	72,903	517,790
<b>Fund balances at 31 March 2022</b>		<b>623,209</b>	<b>103,342</b>	<b>726,551</b>	<b>127,340</b>	<b>620,621</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 2022

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	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	11		214,656		21,273
<b>Current assets</b>					
Debtors	12	9,247		29,545	
Cash at bank and in hand		960,403		775,973	
		969,650		805,518	
<b>Creditors: amounts falling due within one year</b>	13	(392,827)		(138,650)	
Net current assets			576,823		666,868
<b>Total assets less current liabilities</b>			791,479		688,141
<b>Provisions for liabilities</b>			(64,928)		(67,520)
<b>Net assets</b>			726,551		620,621
<b>Income funds</b>					
Restricted funds	16		103,342		127,340
<u>Unrestricted funds</u>					
Designated funds	17	155,000		135,000	
General unrestricted funds		468,209		358,281	
			623,209		493,281
			726,551		620,621

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# ROCHDALE AND DISTRICT MIND

## BALANCE SHEET (CONTINUED)

**AS AT 31 MARCH 2022**

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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 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

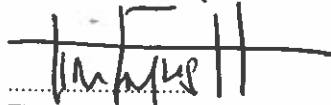
The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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 10 August 2022



.....  
Michael Stevens  
Trustee



.....  
Timothy English  
Trustee

Company registration number 2210699

# ROCHDALE AND DISTRICT MIND

## STATEMENT OF CASH FLOW

FOR THE YEAR ENDED 31 MARCH 2022

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	Notes	2022 £	£	2021 £	£
<b>Cash flow from operating activities</b>					
Cash generated from operations	22		383,628		223,354
<b>Investing activities</b>					
Purchase of tangible fixed assets		(199,292)		(15,807)	
Investment income received		94		244	
<b>Net cash used in investing activities</b>			(199,198)		(15,563)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			184,430		207,791
Cash and cash equivalents at beginning of year			775,973		568,182
<b>Cash and cash equivalents at end of year</b>			960,403		775,973

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# ROCHDALE AND DISTRICT MIND

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 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. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

The Covid-19 coronavirus outbreak continued in the United Kingdom: the charity continued to operate on a reduced scale gradually increasing to full services by the end of the year. The advocacy work and other support works the charity has contracts to fulfil continued with minimal disruption. Rochdale café was opened and traded in line with government un-lockdown procedures, with a takeaway service part of the year.

We sourced a new premise and converted a former bookmaker into the Middleton Wellbeing Centre and Café opening on the 14th March 2022.

The charity was able to furlough several staff members until the end of the scheme in October 2021. Some overheads were reduced because of limited activities. All staff are now back at work.

The Trustees continue to monitor cash and reserves levels and have produced budgets following the lifting of restrictions from the Covid-19 coronavirus pandemic which shows a surplus being projected for 2022 - 23. The surplus will be used to address the dilapidation commitments regarding the lease renewal of the Rochdale Wellbeing Centre.

Having taken into consideration the impact of the Covid-19 coronavirus pandemic on the charity and its activities, 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.

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.

# ROCHDALE AND DISTRICT MIND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 1 Accounting policies

##### 1.4 Income

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.

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

No employee received emoluments of more than £60,000

Volunteers are a valuable resource within the organisation. We have around 30 volunteers who help us to deliver a range of activities and to support reception. We also have 13 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 basis:

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 the statement of financial activities.

# ROCHDALE AND DISTRICT MIND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies

#### 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).

#### 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.

##### **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.



# ROCHDALE AND DISTRICT MIND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 1 Accounting policies

##### 1.10 Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

##### 1.11 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.

##### 1.12 Retirement benefits

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

##### 1.13 Fundraising activities

In 2021-2022 Rochdale and District Mind did not itself undertake any fundraising activities, did not employ a fundraiser, or incur any direct fundraising expenses. However, the charity did utilise a member of staff part-time to facilitate networking activities where funds could be generated.

In addition, 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 Mind 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.

#### 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.

Judgements and estimates are made by the Trustees in allocating support costs between restricted and unrestricted funds. They are also made when ascertaining depreciation methods and rates applicable to fixed assets.

# ROCHDALE AND DISTRICT MIND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	31,507	21,095

### 4 Income from charitable activities

	2022	2021
	£	£
Development Activities, Counselling & Volunteering	790,773	646,238
Advocacy Services	91,062	78,925
Provision of Supported Work & Training	133,998	131,578
	<u>1,015,833</u>	<u>856,741</u>
Analysis by fund		
Unrestricted funds	640,727	623,357
Restricted funds	375,106	233,384
	<u>1,015,833</u>	<u>856,741</u>

### 5 Bank interest receivable

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	94	244

# ROCHDALE AND DISTRICT MIND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 6 Other income

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Government Coronavirus and other grants	19,299	64,634

### 7 Charitable activities

	Development Activities, Counselling & Volunteering	Advocacy Services	Provision of Supported Work & Training	Total 2022	Total 2021
	£	£	£	£	£
Staff costs	544,126	90,787	123,801	758,714	588,075
Depreciation and impairment	4,667	-	1,242	5,909	4,244
Other cost	163,624	10,551	8,702	182,877	232,581
	<u>712,417</u>	<u>101,338</u>	<u>133,745</u>	<u>947,500</u>	<u>824,900</u>
Share of governance costs (see note 8)	9,540	1,592	2,171	13,303	14,983
	<u>721,957</u>	<u>102,930</u>	<u>135,916</u>	<u>960,803</u>	<u>839,883</u>

### 8 Governance costs

	2022	2021
	£	£
Legal and professional fees	7,485	9,210
Accountancy fees	5,818	5,773
	<u>13,303</u>	<u>14,983</u>
Analysed between Charitable activities	<u>13,303</u>	<u>14,983</u>

Governance costs includes payments to the auditors of £5,760 (2021: £5,760) in respect of audit fees.

# ROCHDALE AND DISTRICT MIND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. Trustees have not been paid expenses in this or the prior year.

### 10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	33	27
	<u>33</u>	<u>27</u>
<b>Employment costs</b>	<b>2022</b>	<b>2021</b>
	£	£
Wages and salaries	693,618	531,338
Social security costs	52,326	43,859
Other pension costs	12,770	12,878
	<u>758,714</u>	<u>588,075</u>

Key staff remuneration

Remuneration paid to key staff was £184,282 (2021 - £129,827).

There were no employees whose annual remuneration was more than £60,000.

### 11 Tangible fixed assets

	Leasehold improvements £	Plant and equipment £	Fixtures and fittings £	Computers £	Total £
<b>Cost</b>					
At 1 April 2021	71,664	132,351	25,873	87,523	317,411
Additions	-	36,370	158,553	4,369	199,292
	<u>71,664</u>	<u>168,721</u>	<u>184,426</u>	<u>91,892</u>	<u>516,703</u>
<b>Depreciation and impairment</b>					
At 1 April 2021	65,527	128,751	20,537	81,323	296,138
Depreciation charged in the year	921	1,242	1,067	2,679	5,909
	<u>66,448</u>	<u>129,993</u>	<u>21,604</u>	<u>84,002</u>	<u>302,047</u>
<b>Carrying amount</b>					
At 31 March 2022	<u>5,216</u>	<u>38,728</u>	<u>162,822</u>	<u>7,890</u>	<u>214,656</u>
At 31 March 2021	<u>6,137</u>	<u>3,600</u>	<u>5,336</u>	<u>6,200</u>	<u>21,273</u>

# ROCHDALE AND DISTRICT MIND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### 11 Tangible fixed assets

### 12 Debtors

	2022	2021
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	2,593	23,805
Prepayments and accrued income	6,654	5,740
	<u>9,247</u>	<u>29,545</u>

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

	2022	2021
	£	£
	<b>Notes</b>	
Deferred income	<b>15</b>	62,263
Trade creditors	-	269
Other creditors	3,441	3,439
Accruals and deferred income	32,162	72,679
	<u>392,827</u>	<u>138,650</u>

# ROCHDALE AND DISTRICT MIND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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<b>14 Provisions for liabilities</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Heat and Light	10,428	13,020
Rochdale Wellbeing Centre dilapidation	50,000	50,000
Legal and professional fees	4,500	4,500
	<u>64,928</u>	<u>67,520</u>

#### Movements on provisions:

	<b>Heat and Light</b>	<b>R Wellbeing centre dilapidation</b>	<b>Legal and professional fees</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 1 April 2021	13,020	50,000	4,500	67,520
Unwinding of provision	(2,592)	-	-	(2,592)
	<u>10,428</u>	<u>50,000</u>	<u>4,500</u>	<u>64,928</u>

At the balance sheet date, the charity had unknowingly not been charged for electricity used in one of its cafés for a number of years. It is expected that the utility company will request payment at some point and therefore the Trustees have provided for an estimate of the obligation existing at the balance sheet date.

The Rochdale Wellbeing Centre lease has expired, and should the charity exit this lease they are responsible for repair and decoration. The largest element being a lift which is now at the end of its useful life. In the event that the lift at the property is required to be replaced the charity must pay a fair and reasonable proportion towards the cost. Therefore, the Trustees have provided for an estimate of the obligation existing at the balance sheet date.

The lease at the Rochdale Wellbeing Centre has expired at the balance sheet date. Legal costs will be incurred by the charity in relation to vacating these premises or renegotiating this lease. Therefore, the Trustees have provided for an estimate of the obligation existing at the balance sheet date.

#### 15 Deferred income

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other deferred income	<u>357,224</u>	<u>62,263</u>

# ROCHDALE AND DISTRICT MIND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 16 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 2022
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Secure commissioning	15,203	74,267	75,295	-	14,175
Children's advocacy services	3,630	16,795	20,425	-	-
Arts for Wellbeing	1,246	-	1,246	-	-
Advocacy redevelopment fund	7,748	-	-	-	7,748
Suicide awareness and prevention	952	-	952	-	-
Physical activity initiative fund	6,279	-	-	-	6,279
Survivors group	310	-	310	-	-
Joint project with Recovery Republic	2,182	-	2,182	-	-
World mental health day event	2,351	-	1,107	-	1,244
C&YP consolidated legacy fund	14,119	-	14,119	-	-
Young people project (SIF)	8,607	-	6,558	-	2,049
Capital funds	23,043	-	-	-	23,043
Ambition for ageing (KYP)	661	-	661	-	-
Get active for life	10,721	-	-	-	10,721
Awards for all dementia support	928	-	928	-	-
HMRCCG bereavement group	2,638	-	2,638	-	-
Coronavirus Community Support Fund (CYP)	2,719	-	2,719	-	-
Henry Smith - Dementia	5,975	45,300	51,275	-	-
Pears DCMS	9,569	-	9,569	-	-
#Thrive creative & integrative therapy	8,459	31,488	39,947	-	-
CIN C&YP counsellor	-	13,213	13,213	-	-
Listening Lounge	-	134,500	99,875	-	34,625
Surge extended hours	-	8,640	8,640	-	-
Action Together Foundation Fund	-	2,000	2,000	-	-
MASH	-	20,000	17,247	-	2,753
Connect 5	-	7,500	7,500	-	-
Volunteer week	-	500	500	-	-

# ROCHDALE AND DISTRICT MIND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 16 Restricted funds

Digital					
Transformation Fund	-	3,000	3,000	-	-
Bounce Back	-	-	9,515	-	(9,515)
MHPSW	-	7,500	4,592	-	2,908
Women Safe Space	-	2,000	57	-	1,943
Racial Inequalities	-	2,500	1,722	-	778
Eric Wright	-	5,903	1,312	-	4,591
	<u>127,340</u>	<u>375,105</u>	<u>(399,104)</u>	<u>-</u>	<u>103,342</u>

Restricted funds are specified by the funder for a particular use, such restricted funds include:

Pennine Trust providing funding for advocacy support at Prospect Place, Tatton Unit and CAMHS Hope & Horizon.

Henry Smith awarding funds for specific work to help improve the lives of dementia sufferers and provide support for carers of dementia patients.

There are two sources of funding for children and young person counselling. This is through Thrive and Children in Need (CIN).

Funding for physical activity was also received which wasn't able to be utilised during lockdown, it is hoped that this will be used by service users at the new Middleton Wellbeing Centre and café for activities such as walking and fishing groups.

### 17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the Trustees for specific purposes:

Balance at 1 April 2021	Movement in funds				Balance at 31 March 2022
	Incoming resources	Resources expended	Transfers	Revaluations, gains and losses	
£	£	£	£	£	£
135,000	-	-	20,000	-	155,000
<u>135,000</u>	<u>-</u>	<u>-</u>	<u>20,000</u>	<u>-</u>	<u>155,000</u>

The transfer to designated funds relates to a commitment made by the Trustees to refurbish the charity's buildings and assets, Rochdale Wellbeing Centre, Ground Floor 13 and Nye Bevan Rochdale café.



# ROCHDALE AND DISTRICT MIND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 18 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	207,987	6,669	214,656	12,337	8,936	21,273
Current assets/(liabilities)	480,150	96,673	576,823	548,464	118,404	666,868
Provisions	(64,928)	-	(64,928)	(67,520)	-	(67,520)
	<u>623,209</u>	<u>103,342</u>	<u>726,551</u>	<u>493,281</u>	<u>127,340</u>	<u>620,621</u>

#### 19 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 6 months expenditure plus an element for planning to look for replacement for expired / withdrawn funding stream/s. Based on the Business Plan for 2022-2023, this indicates a level of unrestricted reserves of around £480,000.

#### 20 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:

The operating leases represent to third parties

	2022 £	2021 £
Within one year	50,381	38,381
Between two and five years	62,554	12,614
In over five years	13,714	8,767
	<u>126,649</u>	<u>59,762</u>

#### 21 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

# ROCHDALE AND DISTRICT MIND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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<b>22 Cash generated from operations</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Surplus for the year	105,930	102,831
Adjustments for:		
Investment income recognised in statement of financial activities	(94)	(244)
Depreciation and impairment of tangible fixed assets	5,909	4,244
Movements in working capital:		
Decrease/(increase) in debtors	20,298	(17,125)
(Decrease)/increase in creditors	(40,784)	20,227
Increase/(decrease) in provisions	(2,592)	51,908
Increase in deferred income	294,961	61,513
<b>Cash generated from operations</b>	<b>383,628</b>	<b>223,354</b>

**23 Analysis of changes in net funds**  
The charity had no debt during the year.