



ROCHDALE AND DISTRICT MIND

(A company limited by guarantee)

**Annual Report and Consolidated Financial
Statements**

For the year ended 31 March 2025

Charity number 0519916

Company number 2210699

ROCHDALE AND DISTRICT MIND

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ROCHDALE AND DISTRICT MIND

LEGAL AND ADMINISTRATIVE INFORMATION

TRUSTEES

Kate Davies-Poole (Co-Chair)

Paul Sinclair (Co-Chair)

Samantha Davys

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(Appointed 17 April 2024)

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CHIEF EXECUTIVE

Philip Bramson

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REGISTERED CHARITY NUMBER

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COMPANY NUMBER

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ROCHDALE AND DISTRICT MIND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 MARCH 2025

The Trustees are pleased to present their report and consolidated financial statements for the year ended 31 March 2025.

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)" (effective 1 January 2019).

Foreword

This report reflects a year of continued commitment to supporting the mental health and emotional wellbeing of individuals across Rochdale, Heywood, Middleton (and Bury), and the surrounding communities.

These remain challenging times for charities, with funding uncertainties driven by both national and local pressures on health and social care budgets, rising costs due to increases in costs of living, the National Living Wage and employers' National Insurance contributions, and shifts in strategic priorities following a change in government.

In 2024–2025, several of our contracts were included in a review of third sector mental health services conducted by the Greater Manchester Integrated Care Board (ICB). This review encompassed services representing over 70% of our funding and focused on outcomes and strategic alignment. The only reduction resulting from this process was the loss of approximately £33,000 in income for the #Thrive young people's counselling service. The termination of this valued initiative was not a reflection of its quality, but rather a consequence of its original commissioning purpose to temporarily increase capacity and address the backlog caused by the pandemic. Given the broader funding pressures faced by the ICB, its decommissioning was understandable. We were reassured, however, that the remainder of our ICB funding will continue under new contracts to be issued in 2025–2026.

This period also saw the conclusion of our partnership with Big Life, following changes to funders' requirements for the Talking Therapies service and a strategic shift towards alignment with the IAPT model. In response, as you will read below, we reimagined our group offer to ensure its sustainability through alternative funding routes.

Looking ahead, we laid strong foundations for the future. We actively contributed to the development of the Heywood, Middleton and Rochdale Integrated Care Partnership (HMR ICP) Locality Plan 2025 - 2030 and the borough's new Mental Health Strategy. These strategic frameworks aim to reduce health inequalities, strengthen community resilience, and improve early intervention priorities that align closely with our mission and values.

While the number of individuals supported across our Wellbeing and Advocacy services remained broadly stable, the complexity of their needs increased. As detailed in this report, we responded with creativity and flexibility, adapting our services to expand capacity and better support those who rely on us.

We also secured funding from the National Lottery Community Fund, Peter Harrison Foundation and the Henry Smith Charity, enabling us to sustain and expand our Dementia and Sports for Wellbeing services. We were particularly pleased to receive support from Rochdale Borough Council's Work and Skills team initially for a pilot, followed by two further Work Well projects. These initiatives support people with mental health difficulties to gain and maintain employment. We were invited to lead them due to our successful involvement in the Heywood, Middleton and Rochdale Living Well partnership. These innovative employment projects are already generating significant interest across Greater Manchester.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

None of this would have been possible without the dedication and passion of our colleagues, both paid staff and volunteers, whose commitment to our values and the people we serve never fails to be inspiring. We extend our heartfelt thanks to our Board of Trustees for their strategic guidance and unwavering support, and to our community and statutory partners, including Greater Manchester ICB, Rochdale Borough Council, and local NHS services, for their continued collaboration and trust in us.

Objectives and activities

Charitable Objectives

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

- Promote the preservation of good mental health and emotional wellbeing, particularly by enabling and empowering individuals experiencing mental health challenges to live with, manage, and recover from their condition.
- Relieve the needs of people affected by mental health and emotional wellbeing issues, including those who support them, by increasing public understanding through the collection and dissemination of information, raising awareness, promoting understanding, and challenging stigma and discrimination.

Our Mission

We exist to ensure that people do not face mental health issues alone and can lead their lives free from stigma and discrimination.

Our Vision

We provide information and support to empower anyone experiencing a mental health issue to improve and maintain their wellbeing.

We campaign to improve services, raise awareness and promote understanding.

We promote and protect good mental health and wellbeing for everyone in Heywood, Middleton and Rochdale, Bury and N.E. Lancashire.

We will not give up until everyone experiencing a mental health issue gets both support and respect.

Our Aims

Rochdale and District Mind is committed to:

- a) Championing the voices of local people with lived experience of mental health and/or emotional wellbeing issues;**
- b) Promoting wellbeing, positive mental health, and social inclusion, while challenging stigma and discrimination;**
- c) Advocating for improvements in local services and working in partnership with other organisations;**
- d) Developing high-quality services that are responsive to identified needs.**

Public Benefit

In reviewing our aims and objectives and planning future activities, the Trustees have had due regard to the Charity Commission's guidance on public benefit. In particular, they consider how each planned activity contributes to the charity's overall aims and benefits the wider community.

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Governance and Strategic Direction

The Board of Trustees governs Rochdale and District Mind, setting strategic direction, overseeing finances and resources, and shaping partnerships and public profile. The Board meets bi-monthly, while day-to-day operations are managed by the Chief Executive and senior leadership team.

Service Delivery and Partnerships

Rochdale and District Mind continues to play a vital role in local mental health and emotional wellbeing services. Despite ongoing changes in the health and social care landscape, we have maintained strong partnerships with our main funders: Greater Manchester ICB, Heywood, Middleton and Rochdale NHS partners, Rochdale Borough Council. Our relationship with Big Life came to an end this year at the end of March as the requirements for that funding changed, necessitating that all work was undertaken by IAPT qualified CBT therapists. Our partnership with TOG Mind to deliver the MASH project in Bury and Rochdale under subcontract went from strength to strength.

Between 1 April 2024 and 31 March 2025, we observed a significant increase in the complexity and severity of needs among those accessing our services. This trend appears to reflect a broader decline in community-based social support, such as housing advice, day services, and preventative provision, which has left many individuals without timely help. As a result, people are often reaching us at a more critical stage, having already fallen through multiple gaps in the system before their need for support is recognised. This situation is symptomatic of the wider challenges facing public services, particularly in health and social care, which have been under sustained pressure since the financial crisis of 2008.

Influence and Community Engagement

Senior staff continue to contribute to local and regional strategic forums, including the Greater Manchester Mental Health Leadership Group, the Suicide Prevention Board, Safeguarding Adults Board and the Diverse Communities Emotional Wellbeing Forum (formerly the BAME Health and Wellbeing Forum), which we facilitate.

We have strengthened community partnerships to raise awareness, tackle stigma, and support recovery. Public engagement has grown, with successful events held for Time to Talk, Suicide Prevention Day, and International Women's Day.

Services

Living Well Service - Heywood, Middleton and Rochdale

Rochdale and District Mind is a proud partner in the Heywood, Middleton and Rochdale Living Well Service, a major transformation in community mental health care launched in phases between August 2023 and November 2024. This innovative service brings together a wide range of partners - including NHS professionals, local authorities, voluntary sector organisations, and people with lived experience to provide joined-up, person-centred support for adults experiencing severe mental illness.

Our contribution to the service is delivered through a team of Wellbeing Coordinators and Peer Support Workers, who play a vital role in supporting individuals to better understand and manage their mental health. Using a combination of practical support and psychoeducational approaches, our staff help people build resilience, develop coping strategies, and regain a sense of control in their lives.

The Wellbeing Coordinators work closely with individuals to explore their needs, set achievable goals, and access appropriate services. The Peer Support Worker brings lived experience to the role, offering empathy, encouragement, and a powerful example of recovery in action. Together, they ensure that support is not only clinically informed but also grounded in real-life understanding. This collaborative, "no wrong door" approach ensures that people who may previously have fallen between services too complex for primary care but not meeting thresholds for specialist mental health services can now access timely, appropriate support. By intervening early and holistically,

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the Living Well Service aims to improve outcomes, reduce pressure on GPs and crisis services, and ensure that mental health care is accessible, inclusive, and effective.

Middleton and Rochdale Wellbeing Cafes

Throughout 2024–25, Rochdale and District Mind's subsidiary continued to operate community cafés in both Middleton and Rochdale. These cafés served not only as welcoming spaces for refreshments but also as informal hubs for connection, support, and information, particularly for individuals experiencing mental health challenges.

Importantly, the cafés also provided structured therapeutic work experience for people with lived experience of mental health difficulties. Through supported roles in hospitality and customer service, participants were able to build confidence, develop transferable skills, and improve their employability in a real-world setting. For many, this experience formed a valuable step towards recovery, independence, and future employment.

However, as the financial year progressed, the ongoing impact of the cost-of-living crisis made it increasingly difficult to sustain the cafes in their existing form. In response, we began a series of conversations with stakeholders to reflect on the future of the cafés and how their core purpose, creating safe, supportive spaces and offering meaningful opportunities, might be delivered more effectively and sustainably.

These discussions led us to explore the potential for integrating the cafés' social and developmental functions into our wider groups programme, with the aim of reaching more people and delivering greater impact. While the cafés continued to operate during 2024–25, the groundwork was laid for a transition in 2025–26, with a view to evolving the model into something even more responsive to the needs of our community.

Self-help courses & Group Support Programme

Our self-help courses continued to provide a structured and supportive environment for individuals experiencing common mental health challenges, including anxiety, low mood, stress, and low confidence. These courses are designed to empower participants to set personal goals and work towards improved wellbeing at their own pace, with guidance from trained colleagues. The approach is strengths-based and person-centred, helping individuals to build resilience, develop effective coping strategies, and regain a sense of control in their lives.

Our programme of groups is continually evolving in response to identified needs and participant feedback. Key examples of our current offer include:

Anxiety and Depression Group

This group provides a confidential and inclusive space for individuals to connect with others facing similar challenges. Through shared discussion and peer support, participants explore practical strategies for managing anxiety and depression. Topics include sleep, panic attacks, mood regulation, motivation, and relaxation techniques.

Wellbeing Support Café

The café offers informal, drop-in sessions that help individuals better understand their thoughts, emotions, and behaviours. Using cognitive behavioural therapy (CBT)-based approaches, participants are supported in developing healthier coping mechanisms and improving their emotional wellbeing.

It is planned in 2025/26 to work with the ICB and the local authority on using our resources differently so that we offer a more diverse set of outcome focussed groups at a wider range of locations.

The Small and Friendly Self-Help Sessions

These self-help sessions are aimed at people experiencing mild to moderate mental health issues. They offer a safe place in which individuals are supported to develop coping strategies in a group environment.

The Listening Lounge

The Listening Lounge offers a safe, welcoming, and therapeutic space for individuals experiencing emotional distress or mental health crisis. Delivered in both Rochdale and Middleton, the service is staffed by a specialist team who provide immediate, confidential support without the need for an appointment. In addition to compassionate listening, the team facilitates timely referrals to appropriate mental health services, ensuring individuals receive the ongoing care they need.

The Listening Lounge forms part of a broader network of crisis cafés and safe spaces being developed across Greater Manchester. These services are designed to provide an accessible, non-

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clinical alternative to hospital emergency departments for people in mental health crisis. By offering support in a calm and supportive environment, crisis cafés like the Listening Lounge help to reduce pressure on A&E departments and ensure that individuals receive the right care, in the right place, at the right time.

This community-based approach to early intervention and crisis support plays a vital role in Greater Manchester's wider mental health strategy, promoting recovery, reducing stigma, and improving outcomes for those in distress.

Growth Project

Our award-winning Growth Project, delivered in partnership with Hourglass continues to provide a safe, inclusive, and therapeutic space at our community allotment. The project promotes good mental and physical wellbeing through outdoor activity in a green, nurturing environment. The Growth Project has a proven track record of improving individual wellbeing and fostering a strong sense of community. Many participants report enhanced mental and physical health, with some successfully transitioning into mainstream housing and employment. While the project offers a safe and supportive haven, it is also a place of joy, connection, and shared achievement. We are proud that our allotment has been judged "Outstanding" by the Royal Horticultural Society's It's Your Neighbourhood Award for Northwest in Bloom. We are also part of the National Garden Scheme, which opens gardens across England and Wales to raise funds for charitable causes.

Infoline, Awareness and Community Engagement

Whether someone is living with a mental health condition, experiencing poor emotional wellbeing, or supporting a loved one, access to clear, reliable information is vital. At Rochdale and District Mind, we are committed to ensuring that individuals and communities have the knowledge and tools they need to seek help, make informed choices, and feel empowered in their mental health journey.

Our Infoline and Wellbeing Directory are key resources in this effort. The Infoline offers confidential, non-judgemental guidance on issues such as stress, anxiety, and depression. It also provides information about our services and supports individuals through the referral process, as well as signposting individuals to appropriate support. The service operates Monday to Friday, 10am–3pm, with an out-of-hours voicemail facility. All messages are treated confidentially and responded to as soon as possible.

The Wellbeing Directory is a regularly updated online resource that signposts individuals to local and national services, support groups, and self-help tools. It is designed to be accessible and easy to navigate, helping people find the right support at the right time.

In addition to these services, we actively engage with the wider community through presentations, attendance at local events, and the distribution of mental health resources. These outreach activities aim to raise awareness, challenge stigma, and encourage open conversations about mental health and emotional wellbeing.

Counselling

Our counselling service provides confidential, one-to-one support for adults experiencing emotional distress, including stress, anxiety, depression, and low self-esteem. The service aims to help individuals explore their thoughts and feelings, develop coping strategies, and improve their overall wellbeing and relationships. All sessions are delivered in a non-judgemental and supportive environment by trained counsellors; the majority of which are trainee counsellors.

Counselling is a talking therapy that enables individuals to reflect on the issues affecting their mental health and make informed decisions about their personal wellbeing. It addresses a range of concerns, including panic, low mood, and emotional overwhelm.

The service is available to adults aged 18 and over who live in, or are registered with a GP in, Rochdale, Heywood, or Middleton. We are unable to offer counselling to individuals under 18, those currently receiving therapy elsewhere, those affected by PTSD, or those living outside the local area. Where appropriate, we signpost individuals to alternative services better suited to their needs.

Advocacy Services

Rochdale and District Mind is committed to empowering individuals by supporting them to express their views, access information and services, understand their rights, and explore their options. We promote self-advocacy across all areas of our work, ensuring that people are heard and involved in decisions that affect their lives.

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Our advocacy services are led by the needs and priorities of those who use them. We act on the issues that matter most to individuals, providing independent, person-centred support. We currently deliver advocacy services at the Tatton Unit in Tameside, Prospect Place in Rochdale, and the Hope and Horizon CAMHS units at Fairfield Hospital in Bury. With a track record dating back to 2001, Rochdale and District Mind was the first organisation in the country to be awarded the Advocacy Quality Performance Mark (QPM) in 2009, a recognition of our commitment to high standards and ethical practice in advocacy.

Diverse Communities Dementia Support

The Diverse Community Dementia Support Group is a welcoming social space that brings people together in a safe and inclusive environment. Open to individuals from all backgrounds, the group offers the opportunity to meet our staff and support workers, learn about available services, and access information in a range of community languages including Urdu, Punjabi, Bangla, and Swahili. Sessions take place fortnightly on Mondays from 1:30pm to 3:00pm at Khubsuret House, Castlemere Street, Rochdale.

This group forms part of our broader dementia wellbeing offer, which includes a Dementia Café and the Heywood Cuppa & Chat drop-in, both of which provide informal opportunities for conversation, advice, and peer support. We also offer Dementia Community Advice sessions and one-to-one support, both in person and by phone, to ensure individuals and carers receive tailored guidance when they need it most.

Our dedicated team is committed to ensuring that no one has to face the dementia journey alone. Support is available from the earliest stages, even before a formal diagnosis. Dementia is a progressive condition that can cause memory loss, confusion, and communication difficulties, and our services are designed to help individuals and families navigate these challenges with compassion and understanding.

As one carer shared:

"It was like a weight lifted to know there is someone for dementia carers. These people are wonderful and will support you through your struggles. You don't need to feel alone."

Sports 4 Wellbeing Project

The Sports 4 Wellbeing project offers a diverse range of physical activities aimed at promoting a healthy lifestyle. This initiative is specifically designed for individuals from Rochdale, Middleton, and Heywood who experience mild to moderate emotional health challenges.

The project is delivered in collaboration with YourTrust. The activities provided include Sports 4 Wellbeing, Swim 4 Wellbeing, Walk 4 Wellbeing, Virtual Body Balance, Walking Football, Gym Buddy, Pilates, and Tai Chi.

Under the guidance of the Sports 4 Wellbeing Coordinator, participants are supported in overcoming challenges within a safe and supportive environment. The programme emphasises participants' abilities, focusing on what they can do rather than what they cannot. This approach addresses health concerns while fostering self-belief, self-esteem, and body confidence.

Forward Project

The Forward Project is a confidential community mental health service supporting individuals in Heywood, Middleton, and Rochdale who have been involved in, or are at risk of entering, the Criminal Justice System. The service is aimed at people experiencing mild to moderate emotional health difficulties.

Support is delivered through one-to-one sessions with a Wellbeing Co-ordinator, focusing on building the skills, confidence, and resilience needed to take control of personal challenges. Areas of support include self-esteem, anger management, healthy relationships, housing, and debt, recognising the complex factors that can affect mental health and wellbeing.

A service user shared:

"I've served my time, yet I feel like I'm still serving it. I can't get the medication I was prescribed in prison. I struggle to leave the house. I have to take a week's worth of sleeping tablets just to see the GP. Mind is the only place I feel I can go, be listened to, and be helped."

The Forward Project continues to provide a vital bridge between mental health support and the justice system, helping individuals rebuild their lives and reduce the risk of reoffending.

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The Link Worker Project/ The Multi-Agency Safeguarding Hub

The Link Worker Project, funded by the Greater Manchester Health & Social Care Partnership and led by Tameside, Oldham & Glossop Mind, aims to embed mental health specialists within multi-agency safeguarding hubs across Greater Manchester.

Rochdale and District Mind is working in partnership with Adult Safeguarding and Greater Manchester Police to deliver this initiative in the Boroughs of Rochdale and Bury. The project seeks to reduce the number of individuals falling through gaps in support by improving early identification and intervention. It also contributes to health promotion and more effective reporting within the wider community.

A key focus of the Link Worker role is to streamline referral pathways, ensuring individuals are directed to the most appropriate services. This not only improves outcomes for those in need but also helps to reduce pressure on statutory services by improving coordination and access across the system.

Young Adult Wellbeing Support

Navigating early adulthood can be a challenging time, with many young people experiencing stress, uncertainty, and emotional overwhelm as they face new responsibilities and transitions. Our Young Adult Wellbeing Support service is designed to provide a safe, supportive space for individuals who may be struggling with their mental health during this period of change.

Led by a dedicated Wellbeing Coordinator, the service offers time to talk, reflect, and explore practical strategies for managing emotional wellbeing. Support is tailored to each individual, helping them make sense of their experiences and identify tools that fit their life and circumstances.

We recognise that many young adults find traditional adult services difficult to access or unsuitable for their needs. Our approach aims to bridge that gap, offering flexible, person-centred support and, where appropriate, helping individuals transition into adult mental health services at a pace that feels right for them. The service is ACE (Adverse Childhood Experiences) aware, and trauma informed. Our team understands the lasting impact of early and ongoing trauma, including the effects of toxic stress, and works sensitively to support recovery and resilience. All support is guided by the needs and goals of the young person. This project is funded by the Eric Wright Foundation.

Diverse Communities

We are committed to improving the mental health and emotional wellbeing of individuals from ethnic minority communities across Rochdale. Our services are designed to be culturally sensitive and responsive, ensuring they meet the diverse needs of local communities. This includes targeted support for South Asian, Eastern European, African and Caribbean communities, as well as refugees and asylum seekers living in the borough.

Our work focuses on improving access to mental health support for marginalised groups, while actively challenging stigma, cultural taboos, and discrimination that continue to surround mental health and emotional wellbeing.

In 2024-25, we relaunched our community engagement forum, formerly known as the BAME Forum, as the Diverse Cultural Ethnic Wellbeing Forum. This renewed partnership brings together a wide range of community partners, including the Kashmiri Youth Project, Rochdale Circles, and Healthwatch, to identify emerging mental health trends and co-develop solutions to the challenges faced by diverse communities. These insights are then shared with statutory partners to inform service planning and delivery.

The forum embodies our organisational approach, and our commitment to ensuring that our services remain relevant, inclusive, and grounded in lived experience.

Volunteering

Volunteers remain an essential part of Rochdale and District Mind, contributing their time, skills, and lived experience to support our work across the organisation. Over the past year, we were supported by 43 volunteers, including trustees, all of whom played a vital role in delivering a wide range of wellbeing activities and counselling through our volunteer counsellor programme.

We are proud that at least 13 of our volunteers identify as having lived experience of mental health challenges, bringing valuable insight and empathy to their roles. Many began their journey with the organisation as service users, and some have since progressed into paid roles thus demonstrating the empowering and inclusive nature of our volunteering pathway.

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Volunteering helps ensure that Rochdale and District Mind remains rooted in the local community. It strengthens our ability to deliver responsive services and ensures that our planning, monitoring, and delivery are informed by lived experience.

Financial review

2024 – 2025 Financial Review

In 2024/25, total income received was £1,750,620 (2023/24: £1,651,155) which was due to holding contracts from the previous financial year and securing few additional funds during the year.

Expenditure for the year totalled £1,875,396 (2023/24: £1,510,405). This represented a 24% increase and was largely due to investment in improving business development function, enhancement of infrastructure and governance arrangements.

As a service delivery organisation, salaries are our single biggest area of expenditure. In 2024/25, expenditure on salaries totalled £1,351,010 which represents 72% of total expenditure (in 2023/24 this was 75%).

For the 12 months to 31st March 2025, Rochdale and District Mind's budget projection was a deficit of £123,000. In previous years the organisation experienced significant growth, and in 2024-25 the organisation sought to consolidate activities and focus on delivering service contracts, particularly the successful rollout of Living Well.

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

In 2024/25, our unrestricted reserves decreased by a total of £73,784. Our restricted reserves decreased by a total of £50,992.

Rochdale and District Mind remains reliant on public sector funding, through both direct and indirect contracting. Combined, this accounted for 81% of our income in 2024/25. This is a strong baseline and going forward it can be used as leverage for matched and complimentary funding, although the organisation is set to invest in diversification of income in 2025/26 and beyond to reduce the reliance risk.

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 operating expenditure. The designated funds are expected to be spent within the next 12 months. 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.

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Funding Sources

We are an affiliation of Mind - The Mental Health Charity and follow their core principles, but we are what is known as a Local Mind, which means we are our own independent charity, run our own groups and as such are required to raise our own funds. We are part of a network of over 100 Local Minds across England and Wales and work together in partnership under the umbrella of the Mind branding to deliver excellent mental health services to anyone who needs them. We heavily rely on local funding and donations to keep our services going and respond directly to the mental health and emotional wellbeing needs of our local communities and tailor our services to match. We are assessed by Mind through the Mind Quality Mark (MQM) which is a set of standards covering all areas of local Mind activity. The MQM provides assurance that local Minds across England and Wales are well-run and meet the expectations of good practice.

We would like to thank all our funders for their support in 2024/25:

- Greater Manchester ICB – Heywood, Middleton, and Rochdale
- Rochdale Borough Council
- Pennine Care NHS Trust
- Thinking Ahead (Big Life)
- Action Together
- Henry Smith
- Eric Wright
- MASH (via TOG (Tameside, Oldham & Glossop) Mind)
- National Lottery
- Peter Harisson Foundation

Rochdale and District Mind could not continue to operate without this valued support. We would also like to thank each of the individual donors and fundraisers who have worked with us.

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.

Strategic Business Plan

In 2024, the Board of Trustees agreed to extend the 2020–2023 Strategic Plan through to 2026, recognising that its core aims remain highly relevant to our mission and the needs of the community. The Board intends to begin developing the 2026–2029 Strategic Plan in autumn 2025, following a thorough review of the current plan's outcomes and a comprehensive assessment of the organisation's costs and financial projections.

Throughout 2024–2025, Rochdale and District Mind continued to focus on its four strategic priorities:

- **Service Provision**
- **Organisational Sustainability**
- **Continuous Improvement**
- **Supporting Our People**

Staff across the organisation have embraced these priorities, taking on responsibilities that contribute to their successful delivery and including their parts in progressing them in their Personal Development Plans. The CEO and Senior Leadership Team continue to lead on key areas of the strategy, ensuring Rochdale and District Mind remains responsive, resilient, and forward-thinking.

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Progress and Achievements

Strategic progress is regularly reviewed through management, SLT, committee, and Board meetings to ensure alignment with our goals. Over the past year, we have made significant progress across all strategic pillars:

People First

We undertook a participatory job evaluation process and reviewed all job descriptions to ensure fairness and equity in pay across the organisation.

Community Connections

We partnered with Manchester Camerata to deliver Music in Mind, a creative initiative supporting people living with dementia.

Evidence and Impact

We worked with an external consultant and our internal teams to enhance our database, improving how we capture, analyse, and use data.

Visibility and Voice

We expanded our digital presence via social media and our website and began working with Action Together to strengthen the third sector's voice in local decision-making.

Effective Governance

We introduced a new committee and subcommittee structure, creating more opportunities for staff and trustees to shape the charity's future. Committees include:

Audit & Finance, Fundraising & BrandBuilding, Health & Safety, People & Culture and Quality, Compliance & Performance.

Subcommittees include: Diversity & Wellbeing, Mind Quality Mark (MQM) and Environmental Sustainability.

Culture of Learning

We advanced our preparations for the Mind Quality Mark accreditation and continued embedding a culture of quality and continuous improvement across all services.

Sustainable Fundraising

We broadened our income base through successful trust and foundation applications, launched a new fundraising strategy, established a Fundraising and Brand Building Committee, and began recruiting a Fundraising Manager.

Digital Development

We continued to enhance our CRM system to better support service delivery, data analysis, and organisational learning.

Staff and Volunteer Wellbeing

We launched a joint Staff and Trustee Diversity & Wellbeing Committee to ensure wellbeing remains central to our culture. We also held a successful staff wellbeing day in a countryside location to thank our team and volunteers. We allocated additional time to the Volunteer Coordinator to allow the time to focus more on strengthening our infrastructure for volunteering and the rewards and recognition for volunteering.

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Collaborative Working

We strengthened our role within Greater Manchester Mind network, contributing to shared efforts to improve mental health and wellbeing across Greater Manchester. We also explored opportunities to share resources and back-office functions with other local Minds to increase efficiency and sustainability. Locally, we invested in building stronger relationships within Rochdale's vibrant and diverse third sector, while continuing to work closely with statutory partners to improve service coordination, integration, and outcomes for the people we support.

Structure 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:

Kate Davies-Poole (Co-Chair)

Ryan Orchard (Resigned 17 April 2024)

Paul Sinclair (Co-Chair)

Samantha Davys

Timothy Joseph English (Resigned 24 February 2025)

Lee Houston

Mohammed Shahedul Alam (Treasurer) (Appointed 17 April 2024)

Amraze Khan

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 & CEO 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. 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.

Each year, 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. To maintain or further expand this broad range of skills, or in the event of 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.

ROCHDALE AND DISTRICT MIND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

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.

Trustees' responsibilities in relation to the financial statements

The Trustees (who are also directors of Rochdale and District Mind for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

Statement of disclosure to auditors

We, the trustees and directors of the charitable company who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware, that:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- we have taken all the steps that we ought to have taken as directors to make ourselves aware of any relevant audit information and establish that the charitable company's auditors are aware of that information.

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

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.

ROCHDALE AND DISTRICT MIND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

Small company provisions and approval

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

The Trustees report, including the strategic report, was approved by the Board of Trustees and signed of its behalf by:

Kate Davies-Poole
.....

Kate Davies-Poole

Trustee

Dated: 19 August 2025
.....

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 'charitable company' or 'the charity') and its subsidiary (together 'the Group') for the year ended 31 March 2025 which comprise the group and charity statements of financial activities, the group and charity balance sheets, the group and charity statements of cash flows 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 group and charitable company's affairs as at 31 March 2025 and of their 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 and Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the 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 group's and parent 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 TO THE TRUSTEES OF ROCHDALE AND DISTRICT MIND (CONTINUED)

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 group and 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 group or 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 these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud, are detailed below:

- At the planning stage of the audit we gain an understanding of the laws and regulations which apply to the group and the charity and how the Trustees and management seek to comply with them. This helps us to make appropriate risk assessments.
- During the audit we focus on relevant risk areas and review compliance with laws and regulations through making relevant enquiries and corroboration by, for example, reviewing Board Minutes and other documentation.
- We assess the risk of material misstatement in the financial statements including as a result of fraud and undertake procedures such as:
 - I. Review of controls set in place by the Trustees and management
 - II. Enquiry of Trustees and management as to whether they consider fraud or other irregularities may have occurred or where such opportunity might exist
 - III. Challenge of Trustee/ management assumptions with regard to accounting estimates
 - IV. Identification and testing of journal entries, particularly those which may appear to be unusual by size or nature.

ROCHDALE AND DISTRICT MIND

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

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

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

Use of our report

This report is made solely to the 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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Royce Peeling Green Limited

Carolyn Dutton (Senior Statutory Auditor)
For an on behalf of Royce Peeling Green Limited

01 September 2025

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

GROUP STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025 (including the income and expenditure account)

		Unrestricted funds	Restricted Funds	Total	Unrestricted funds	Restricted Funds	Total
		2025	2025	2025	2024	2024	2024
	Notes	£	£	£	£	£	£
Income and endowments from:							
Donations and legacies	3	10,421	14	10,435	17,678	1,391	19,069
Charitable activities	4	455,190	1,175,326	1,630,516	447,859	1,086,275	1,534,134
Investments	5	7,890	-	7,890	7,479	-	7,479
Café trading income		101,204	-	101,204	90,028	-	90,028
Other income	6	575	-	575	445	-	445
Total income		575,280	1,175,340	1,750,620	563,489	1,087,666	1,651,155
Expenditure on:							
Charitable activities	7	458,533	1,308,651	1,767,184	383,107	1,046,266	1,429,373
Café trading activities		107,265	-	107,265	81,032	-	81,032
Loss on disposal of fixed assets		947	-	947	-	-	-
Total expenditure		566,745	1,308,651	1,875,396	464,139	1,046,266	1,510,405
Net income/ (expenditure)	11	8,535	(133,311)	(124,776)	99,350	41,400	140,750
Transfers between funds		(82,319)	82,319	-	104,902	(104,902)	-
Net movement in funds		(73,784)	(50,992)	(124,776)	204,252	(63,502)	140,750
Reconciliation of funds:							
Fund balances at 1 April 2024	20	661,461	188,757	850,218	457,209	252,259	709,468
Fund balances at 31 March 2025	20	587,677	137,765	725,442	661,461	188,757	850,218

The statement of financial activities includes all gains and losses recognised in the year. The notes on pages 24 to 41 form part of these financial statements.

ROCHDALE AND DISTRICT MIND

PARENT CHARITY STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025 (including the income and expenditure account)

	Notes	Unrestricted funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted Funds 2024 £	Total 2024 £
Income and endowments from:							
Donations and legacies	3	10,421	14	10,435	17,678	1,391	19,069
Charitable activities	4	455,190	1,175,326	1,630,516	447,859	1,086,275	1,534,134
Investments	5	7,890	-	7,890	7,479	-	7,479
Other income	6	15,522	-	15,522	10,280	-	10,280
Total income		489,023	1,175,340	1,664,363	483,296	1,087,666	1,570,962
Expenditure on:							
Charitable activities	7	479,541	1,308,651	1,788,192	383,946	1,046,266	1,430,212
Loss on disposal of fixed assets		947	-	947	-	-	-
Total expenditure		480,488	1,308,651	1,789,139	383,946	1,046,266	1,430,212
Net income/ (expenditure)	11	8,535	(133,311)	(124,776)	99,350	41,400	140,750
Transfers between funds		(82,319)	82,319	-	104,902	(104,902)	-
Net movement in funds		(73,784)	(50,992)	(124,776)	204,252	(63,502)	140,750
Reconciliation of funds:							
Fund balances at 1 April 2024	20	661,461	188,757	850,218	457,209	252,259	709,468
Fund balances at 31 March 2025	20	587,677	137,765	725,442	661,461	188,757	850,218

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities. The notes on pages 24 to 41 form part of these financial statements.

ROCHDALE AND DISTRICT MIND**GROUP BALANCE SHEET
AS AT 31 MARCH 2025**

	Notes	£	2025 £	£	2024 £
Fixed assets					
Tangible assets	12		102,562		137,224
			102,562		137,224
Current assets					
Debtors	14	49,633		36,642	
Cash at bank and in hand		776,687		835,973	
		826,320		872,615	
Creditors					
Amounts falling due in one year	15	(200,788)		(154,377)	
Net current assets			625,532		718,238
Total assets less current liabilities			728,094		855,462
Provisions for liabilities	16		(2,652)		(5,244)
Net assets			725,442		850,218
Funds					
Restricted income funds	19		137,765		188,757
Unrestricted funds	21		587,677		661,461
Total funds	20		725,442		850,218

The group is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025, 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 group 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 19 August 2025

Kate Davies-Poole
.....
Kate Davies-Poole
Trustee

Shahed Alam
.....
Mohammed Shahedul Alam
Trustee

Company registration number 2210699 (England and Wales)

The notes on pages 24 to 41 form part of these financial statements.

ROCHDALE AND DISTRICT MIND**PARENT CHARITY BALANCE SHEET
AS AT 31 MARCH 2025**

	Notes	£	2025 £	£	2024 £
Fixed assets					
Tangible Assets	12		101,307		135,796
Investments	13		10		10
			<u>101,317</u>		<u>135,806</u>
Current assets					
Debtors	14	50,888		41,419	
Cash at bank and in hand		<u>765,156</u>		<u>815,938</u>	
		816,044		857,357	
Creditors					
Amounts falling due in one year	15	<u>(189,267)</u>		<u>(137,701)</u>	
Net current assets			<u>626,777</u>		<u>719,656</u>
Total assets less current liabilities			728,094		855,462
Provisions for liabilities	16		(2,652)		(5,244)
Net assets			<u>725,442</u>		<u>850,218</u>
Funds					
Restricted income funds	19		137,765		188,757
Unrestricted funds	21		<u>587,677</u>		<u>661,461</u>
Total funds	20		<u>725,442</u>		<u>850,218</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 2025, 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.

19 August 2025

The financial statements were approved by the trustees on

Kate Davies-Poole
.....
Kate Davies-Poole
Trustee

Shahed Alam
.....
Mohammed Shahedul Alam
Trustee

Company registration number 2210699 (England and Wales)

The notes on pages 24 to 41 form part of these financial statements.

ROCHDALE AND DISTRICT MIND

GROUP AND PARENT CHARITY STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Cash flows from operating activities					
Cash generated from/ (absorbed by) operations	26	(35,182)	163,008	(27,152)	141,403
Investing activities					
Purchase of tangible fixed assets	12	(31,994)	(22,512)	(31,520)	(20,942)
Proceeds from disposal of tangible fixed assets		-	(7,555)	-	(7,555)
Investment income received		7,890	7,479	7,890	7,479
Net cash used in investing activities		(24,104)	(22,588)	(23,630)	(21,018)
Net cash used in financing activities		-	-	-	-
Net increase/ (decrease) in cash and cash equivalents		(59,286)	140,420	(50,782)	120,385
Cash and cash equivalents at beginning of year		835,973	695,553	815,938	695,553
Cash and cash equivalents at end of year		776,687	835,973	765,156	815,938

ROCHDALE AND DISTRICT MIND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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 Street, Rochdale, Lancashire, OL16 1RE.

The Group consists of Rochdale and District Mind, the parent charity, and Rochdale & District Wellbeing Café Ltd, the subsidiary trading company.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). 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 are set out below.

1.2 Basis of consolidation

The consolidated group financial statements consist of the financial statements of the parent charity Rochdale and District Mind together with all entities controlled by the parent charity (its subsidiaries) and the Group's share of its interests in joint ventures and associates.

All financial statements are made up to 31 March 2025. Where necessary, adjustments are made to the financial statements of subsidiaries to bring the accounting policies used into line with those used by other members of the group.

All intra-group transactions, balances and unrealised gains on transactions between group companies are eliminated on consolidation. Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the asset transferred.

Subsidiaries are consolidated in the Group's financial statements from the date that control commences until the date that control ceases.

Entities in which the group holds an interest and which are jointly controlled by the group and one or more other venturers under a contractual arrangement are treated as joint ventures. Entities other than subsidiary undertakings or joint ventures, in which the group has a participating interest and over whose operating and financial policies the group exercises a significant influence, are treated as associates.

Investments in joint ventures and associates are carried in the Group balance sheet at cost plus post-acquisition changes in the group's share of the net assets of the entity, less any impairment in value. The carrying values of investments in joint ventures and associates include acquired goodwill.

If the group's share of losses in a joint venture or associate equals or exceeds its investment in the joint venture or associate, the group does not recognise further losses unless it has incurred obligations to do so or has made payments on behalf of the joint venture or associate.

ROCHDALE AND DISTRICT MIND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

1. ACCOUNTING POLICIES (continued)

Unrealised gains arising from transactions with joint ventures and associates are eliminated to the extent of the group's interest in the entity.

1.3 Going Concern

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

1.4 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 or grantors 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.

1.5 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 probably 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 donation.

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

Earned income is measured at the fair value of the consideration received or receivable for services and goods supplied, net of discounts and VAT.

1.6 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.

ROCHDALE AND DISTRICT MIND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

1. ACCOUNTING POLICIES (continued)

1.7 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:

Plant and equipment	3 years straight line
Fixtures and fittings	5 years straight line
Computers	3 years straight line
Office and miscellaneous equipment	3 years straight line

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.

1.8 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.9 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).

1.10 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.

1.11 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 FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

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.

1.12 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.

1.13 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.

1.14 Retirement benefits

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

ROCHDALE AND DISTRICT MIND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

1. ACCOUNTING POLICIES (continued)

1.15 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.

1.16 Fundraising activities

In 2024-25, Rochdale and District Mind retained the services of a fundraising consultant throughout the year on a part time basis to help diversify its income, and it employed a part-time fundraiser to deliver community fundraising and facilitate networking events.

In addition, the charity did allow individuals and other organisations to fundraise on its behalf through platforms like JustGiving. For example, events are sometimes organised to raise money for Rochdale and District Mind. Most of the donations are received through platforms such as JustGiving and Stripe and occasionally by cheques. Should cash be received it is banked within the same week upon receipt.

Rochdale and District Mind is registered with the Fundraising Regulator and adheres to its "Fundraising Policy". Rochdale and District Mind did not use any of the personal identifiable information it holds on staff, clients, or members for its fundraising purposes. Also, it did not share this information with any other organisation.

1.17 Group financial statements

The financial statements consolidate the results of the charity and its wholly owned subsidiary, Rochdale & District Wellbeing Café Ltd, on a line-by-line basis.

2. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

In the application of the Group'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.

3. INCOME FROM DONATIONS AND LEGACIES – GROUP AND PARENT

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	10,421	14	10,435	17,678	1,391	19,069

ROCHDALE AND DISTRICT MIND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

4. INCOME FROM CHARITABLE ACTIVITIES – GROUP AND PARENT

	2025 £	2024 £
Development activities, counselling & volunteering	1,366,612	1,298,052
Advocacy services	101,310	94,304
Provision of supported work & training	157,095	141,778
Other income	5,499	-
	<u>1,630,516</u>	<u>1,534,134</u>
Analysis by fund		
Unrestricted funds	455,190	447,859
Restricted funds	1,175,326	1,086,275
	<u>1,630,516</u>	<u>1,534,134</u>

5. INVESTMENT INCOME – GROUP AND PARENT

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	7,890	7,479

6. OTHER INCOME

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Room hire	-	353
Intra-group recharges	1,967	-
Management charge to subsidiary	13,555	9,927
Total per charity	<u>15,522</u>	<u>10,280</u>
<i>Less eliminated on consolidation:</i>		
Management charge	(13,555)	(9,927)
Intra-group recharges	(1,967)	(839)
<i>Add subsidiary other income</i>	575	931
Total per group	<u>575</u>	<u>445</u>

ROCHDALE AND DISTRICT MIND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

7. CHARITABLE ACTIVITIES

	Development Activities, Counselling & Volunteering 2025 £	Advocacy Services 2025 £	Provisions of Supported Work & Training 2025 £	Total 2025 £	Total 2024 £
Staff costs	1,119,530	87,162	144,318	1,351,010	1,136,098
Depreciation and impairment	57,633	-	7,429	65,062	68,040
Other cost	241,857	12,424	20,681	274,962	168,146
	<u>1,419,020</u>	<u>99,586</u>	<u>172,428</u>	<u>1,691,034</u>	<u>1,372,284</u>
Share of governance costs	80,511	6,268	10,379	97,158	57,928
Total per charity	<u>1,499,531</u>	<u>105,854</u>	<u>182,807</u>	<u>1,788,192</u>	<u>1,430,212</u>
<i>Less eliminated on consolidation:</i>					
Intra-group recharges	(20,944)	-	(64)	(21,008)	(839)
Total per group	<u>1,478,587</u>	<u>105,854</u>	<u>182,743</u>	<u>1,767,184</u>	<u>1,429,373</u>
Analysis by fund - charity					
Unrestricted funds	443,041	18,692	17,808	479,541	383,946
Restricted funds	1,056,490	87,162	164,999	1,308,651	1,046,266
	<u>1,499,531</u>	<u>105,854</u>	<u>182,807</u>	<u>1,788,192</u>	<u>1,430,212</u>
Analysis by fund - group					
Unrestricted funds	422,097	18,692	17,744	458,533	383,107
Restricted funds	1,056,490	87,162	164,999	1,308,651	1,046,266
	<u>1,478,587</u>	<u>105,854</u>	<u>182,743</u>	<u>1,767,184</u>	<u>1,429,373</u>

ROCHDALE AND DISTRICT MIND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

8. TRADING SUBSIDIARY

	2025	2024
	£	£
Turnover	124,455	90,028
Cost of sales	(40,663)	(38,521)
Gross profit	83,792	51,507
Administration expenses	(84,367)	(52,438)
Other income	575	931
Net profit before and after tax	-	-

Management charges of £13,555 payable to the charity (2024: £9,927), other costs of £4,210 (2024: £Nil) and income of £23,251 (2024: £839) are eliminated on consolidation.

Fixed assets	1,255	1,428
Current assets	24,579	25,135
Creditors due within one year	(25,824)	(26,553)
Total net assets	10	10

9. EMPLOYEES

	2025	2024
	£	£
a The group payroll costs are as follows:		
Salaries	1,252,134	1,050,353
Social security costs	79,256	68,636
Employer pension contributions	19,620	17,109
	1,351,010	1,136,098

No employees earned more than £60,000 in the year (2024: none).

b The remuneration of key management personnel was as follows:

Remuneration & benefits	169,725	136,193
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c The average number of employees during the year was:

Number	Number
55	51

10. TRUSTEES

None of the trustees (or any persons connected with them) received any remuneration during the year, but one trustee invoiced the charity a total of £1,425 (2024: one trustee invoiced £1,750) in relation to work on the charity's policies.

All payments are in line with and adhere to the Articles of Association of the charity.

ROCHDALE AND DISTRICT MIND**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025
(CONTINUED)**

11. GROUP AND PARENT NET INCOMING RESOURCES	2025	2024
This is stated after charging:	£	£
Auditor's remuneration:		
Audit fees	5,670	5,400
Non-audit fees	4,020	3,840
Depreciation of tangible fixed assets	65,709	68,182
Loss on disposal of tangible fixed assets	947	-

12. TANGIBLE FIXED ASSETS

GROUP	Plant and equipment	Fixtures and fittings	Computers	Office and miscellaneous equipment	Total
Cost	£	£	£	£	£
At 1 April 2024	71,302	194,132	61,158	9,782	336,374
Additions	474	4,250	18,123	9,576	32,423
Disposals	(120)	(387)	(5,249)	(135)	(5,891)
At 31 March 2025	71,656	197,995	74,032	19,223	362,906
Depreciation					
At 1 April 2024	57,642	91,682	40,364	9,462	199,150
Charged in the year	12,179	36,523	14,509	2,498	65,709
Eliminated on disposal	(120)	(317)	(3,943)	(135)	(4,515)
At 31 March 2025	69,701	127,888	50,930	11,825	260,344
Carrying amount					
At 31 March 2025	1,955	70,107	23,102	7,398	102,562
At 31 March 2024	13,660	102,450	20,794	320	137,224

ROCHDALE AND DISTRICT MIND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

12. TANGIBLE FIXED ASSETS (continued)

CHARITY	Plant and equipment	Fixtures and fittings	Computers	Office and miscellaneous equipment	Total
Cost	£	£	£	£	£
At 1 April 2024	69,732	194,132	61,158	9,782	334,804
Additions	-	4,250	18,123	9,576	31,949
Disposals	(120)	(387)	(5,249)	(135)	(5,891)
At 31 March 2025	69,612	197,995	74,032	19,223	360,862
Depreciation					
At 1 April 2024	57,500	91,682	40,364	9,462	199,008
Charged in the year	11,532	36,523	14,509	2,498	65,062
Eliminated on disposal	(120)	(317)	(3,943)	(135)	(4,515)
At 31 March 2025	68,912	127,888	50,930	11,825	259,555
Carrying amount					
At 31 March 2025	700	70,107	23,102	7,398	101,307
At 31 March 2024	12,232	102,450	20,794	320	135,796

13. INVESTMENTS

Name of Subsidiary	Trading activity	2025	2024
		% Shares held	% Shares held
Rochdale & District Wellbeing Café Ltd	Unlicensed cafés	100	100

14. DEBTORS

	Group 2025	Group 2024	Charity 2025	Charity 2024
	£	£	£	£
Trade debtors	36,986	24,848	29,779	24,778
Amount due from subsidiary	-	-	14,293	9,877
Other debtors	1,005	5,459	-	429
Prepayments and accrued income	11,642	6,335	6,816	6,335
	49,633	36,642	50,888	41,419

ROCHDALE AND DISTRICT MIND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

15. CREDITORS : amounts falling due within one year

	Group 2025	Group 2024	Charity 2025	Charity 2024
	£	£	£	£
Taxation and social security	18,994	24,460	18,994	15,596
Deferred income	83,450	30,767	83,450	30,767
Trade creditors	12,723	41,204	5,863	34,450
Amounts owed to subsidiary	-	-	10	-
Other creditors	5,016	4,788	5,016	3,730
Accruals	80,605	53,158	75,934	53,158
	<u>200,788</u>	<u>154,377</u>	<u>189,267</u>	<u>137,701</u>

16. PROVISIONS FOR LIABILITIES

	Group 2025	Group 2024	Charity 2025	Charity 2024
	£	£	£	£
Heat and light	<u>2,652</u>	<u>5,244</u>	<u>2,652</u>	<u>5,244</u>

Movements on provisions:

	Total
	£
At 1 April 2024	5,244
Unwinding of provision	(2,592)
At 31 March 2025	<u>2,652</u>

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.

ROCHDALE AND DISTRICT MIND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

17. DEFERRED INCOME

	Group 2025	Group 2024	Charity 2025	Charity 2024
	£	£	£	£
Deferred income	83,450	30,767	83,450	30,767
	2025	2024	2025	2024
Deferred income is included within:	£	£	£	£
Current liabilities	83,450	30,767	83,450	30,767
Movements in the year:				
Deferred income at 1 April 2024	30,767	15,000	30,767	15,000
Released from previous periods	(30,767)	(15,000)	(30,767)	(15,000)
Resources deferred in the year	83,450	30,767	83,450	30,767
Deferred income at 31 March 2025	83,450	30,767	83,450	30,767

18. RETIREMENT BENEFIT SCHEMES

	Group 2025	Group 2024	Charity 2025	Charity 2024
	£	£	£	£
Defined contribution schemes				
Charge for the year in respect of defined contribution schemes	19,620	17,109	19,620	17,109

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

ROCHDALE AND DISTRICT MIND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

19. RESTRICTED FUNDS

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds				Balance at 31 March 2025 £
	Balance at 1 April 2024 £	Incoming resources £	Resources expanded £	Transfers £	
Secure Commissioning & Childrens Advocacy at Bury	16,471	101,310	(108,121)	-	9,660
Henry Smith – Dementia	4,163	26,250	(37,773)	7,360	-
Thrive Creative & Integrative Therapy	-	31,468	(43,531)	12,063	-
Listening Lounge	46,823	196,543	(164,514)	-	78,852
MASH	654	44,826	(52,345)	6,865	-
Eric Wright	-	30,000	(39,412)	9,412	-
Listening Lounge Middleton	22,496	94,101	(117,389)	792	-
Compleat	-	110,270	(134,206)	23,936	-
Dementia Link Work Project	-	28,003	(35,610)	7,607	-
TOG – PSW	32,635	-	(5,753)	-	26,882
Growth Project	1,099	32,390	(28,504)	-	4,985
Living Well	64,416	382,573	(430,183)	-	16,806
TOG – Menopause	-	10,038	(9,480)	-	558
Work Well Services	-	14,435	(15,147)	712	-
Sports 4 Wellbeing	-	17,500	(17,478)	-	22
DTOC - RBC	-	39,800	(53,372)	13,572	-
Home from Hospital	-	15,833	(15,833)	-	-
	188,757	1,175,340	(1,308,651)	82,319	137,765

ROCHDALE AND DISTRICT MIND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

19. RESTRICTED FUNDS (continued)

Previous year:	Movement in funds				Balance at 31 March 2024 £
	Balance at 1 April 2023 £	Incoming resources £	Resources expanded £	Transfers £	
Secure Commissioning & Childrens					
Advocacy at Bury	19,362	94,304	(97,195)	-	16,471
Henry Smith – Dementia	6,596	37,252	(39,685)	-	4,163
Thrive Creative & Integrative					
Therapy	8,527	31,280	(40,358)	551	-
Listening Lounge	42,458	195,371	(191,006)	-	46,823
MASH	4,563	43,261	(47,170)	-	654
Bounce Back	16,489	-	(399)	(16,090)	-
Domestic Abuse – New Burdens	9,325	36,352	(27,096)	(18,581)	-
Eric Wright	880	40,500	(42,465)	1,085	-
Listening Lounge Middleton	21,794	133,172	(132,470)	-	22,496
Hoarding	3,130	-	(217)	(2,913)	-
National Mind – Young People	-	9,302	(7,015)	(2,287)	-
Sport Co-ordinator	7,852	1,391	(917)	(8,326)	-
TOG – PSW	9,239	83,411	(60,015)	-	32,635
Connect 5	2,730	1,170	-	(3,900)	-
Living Well	48,932	153,864	(138,380)	-	64,416
TOG – Menopause	-	10,046	(3,004)	(7,042)	-
TOG – DTOC Navigator	-	50,000	(41,167)	(8,833)	-
Capital Funds Set Aside	23,043	-	-	(23,043)	-
Advocacy Redevelopment Fund	7,748	-	(6)	(7,742)	-
Physical Activity Initiative Fund	6,279	-	-	(6,279)	-
World Mental Health Day Event	785	-	-	(785)	-
Get Active for Life	10,721	-	-	(10,721)	-
Women Safe Space	1,806	-	-	(1,806)	-
Compleat Rochdale	-	53,272	(58,989)	5,717	-
Compleat Middleton	-	54,602	(59,413)	4,811	-
Dementia Link Work Project	-	27,405	(28,687)	1,282	-
Growth Project	-	31,711	(30,612)	-	1,099
	252,259	1,087,666	(1,046,266)	(104,902)	188,757

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

Listening Lounge is a safe space where trained professionals help individuals struggling with their mental health. The restricted funds in relation to this are to be used for Listening Lounge expenditure only, including the recruitment of staff.

TOG - PSW is a peer-support programme aimed at delivering practical and emotional support, this service will be brought into Living Well in the future. The restricted funds in relation to this are to be used for the TOG PSW expenditure, specifically in Bury and Rochdale, only, including the recruitment of staff and the associated programme overheads.

Living Well allows individuals to have access to various physical and mental wellness practitioners under one roof, with a peer support worker by their side. The restricted funds in relation to this are to be used for Living Well expenditure only, including the recruitment of staff.

ROCHDALE AND DISTRICT MIND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2025 £	GROUP Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	102,562	-	102,562
Current assets/ (liabilities)	487,767	137,765	625,532
Provisions	(2,652)	-	(2,652)
	587,677	137,765	725,442

	Unrestricted funds 2024 £	GROUP Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	137,224	-	137,224
Current assets/ (liabilities)	529,481	188,757	718,238
Provisions	(5,244)	-	(5,244)
	661,461	188,757	850,218

	Unrestricted funds 2025 £	CHARITY Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	101,307	-	101,307
Investments	10	-	10
Current assets/ (liabilities)	489,012	137,765	626,777
Provisions	(2,652)	-	(2,652)
	587,677	137,765	725,442

	Unrestricted funds 2024 £	CHARITY Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	135,796	-	135,796
Investments	10	-	10
Current assets/ (liabilities)	530,899	188,757	719,656
Provisions	(5,244)	-	(5,244)
	661,461	188,757	850,218

ROCHDALE AND DISTRICT MIND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

21. UNRESTRICTED FUNDS

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	GROUP Resources expanded £	Transfers £	At 31 March 2025 £
General funds	661,461	575,280	(566,745)	(82,319)	587,677
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expanded £	Transfers £	At 31 March 2024 £
Designated funds	25,000	-	-	(25,000)	-
General funds	432,209	563,489	(464,139)	129,902	661,461
	<u>457,209</u>	<u>563,489</u>	<u>(464,139)</u>	<u>104,902</u>	<u>661,461</u>

	At 1 April 2024 £	Incoming resources £	CHARITY Resources expanded £	Transfers £	At 31 March 2025 £
General funds	661,461	489,023	(480,488)	(82,319)	587,677
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expanded £	Transfers £	At 31 March 2024 £
Designated funds	25,000	-	-	(25,000)	-
General funds	432,209	483,296	(383,946)	129,902	661,461
	<u>457,209</u>	<u>483,296</u>	<u>(383,946)</u>	<u>104,902</u>	<u>661,461</u>

22. RESERVES 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 operating expenditure. Operating expenditure is defined by the trustees as direct and indirect employee costs plus redundancy costs, operational costs, contractual obligations, including contract early cancellation costs, professional fees and an additional 10% on top of these costs as contingency. Based on the budget for 2025-26, this indicates a level of unrestricted reserves of around £484,000.

ROCHDALE AND DISTRICT MIND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

23. OPERATING LEASE COMMITMENTS

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

	Group 2025	Group 2024	Charity 2025	Charity 2024
	£	£	£	£
Within one year	50,266	51,582	50,266	51,582
Between two and five years	145,968	46,452	145,968	46,452
	196,234	98,034	196,234	98,034
	196,234	98,034	196,234	98,034

24. TAXATION

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

25. RELATED PARTIES

The only disclosable related party transaction is the services provided by a trustee as set out in note 10.

The charity has taken the exemption from disclosing transactions entered into with wholly owned subsidiaries.

26. CASH GENERATED FROM OPERATIONS

	Group 2025	Group 2024	Charity 2025	Charity 2024
	£	£	£	£
(Deficit)/ surplus for the year	(124,776)	140,750	(124,776)	140,750
Adjustments for:				
Investment income recognised in SOFA	(7,890)	(7,479)	(7,890)	(7,479)
Loss on disposal of tangible fixed assets	947	-	947	-
Depreciation of tangible fixed assets	65,709	68,182	65,062	68,040
Movements in working capital:				
(Increase) in debtors	(12,991)	(26,710)	(9,469)	(31,487)
(Decrease)/ increase in creditors	(6,272)	20,735	(1,117)	4,049
Increase in provisions	(2,592)	(48,237)	(2,592)	(48,237)
Increase in deferred income	52,683	15,767	52,683	15,767
	(35,182)	163,008	(27,152)	141,403
Cash (absorbed by)/ generated from operations	(35,182)	163,008	(27,152)	141,403

27. NET DEBT ANALYSIS

The charity and group had no material debt during the year.

ROCHDALE AND DISTRICT MIND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

28. EVENTS AFTER THE REPORTING DATE

On 30 July 2025, the subsidiary company, Rochdale & District Wellbeing Café Ltd, ceased trading and the director of that company intends to strike it off by the end of the year. All liabilities will be settled prior to the dissolution of the company.