

Company number: 5879337

Charity Number: 1119317



Stockport and District Mind

Report and financial statements
For the year ended 31st March 2022

Stockport and District Mind
Trustees' annual report
for the year ended 31st March 2022

1 Reference and Administrative Information

Company number 5879337

Charity number 1119317

Registered office and operational address

Dove House
65 Union Street
Stockport
SK1 3NP

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Kay Butler nee Day	(Chair – appointed 09.11.21)
Peter Miles	(Vice Chair)
John Kendrick	(Treasurer)
Yvonne Awenat	(resigned 10.01.22)
Mark Baxendall	
Kevin Brosnahan	
Imelda Lowe	(co-opted 15.09.21; appointed 10.01.22)
Shirley Williams	(Chair – stepped down 09.11.21)

Key management personnel Beverley Hart Chief Officer (appointed April 2022)

Bankers

Yorkshire Bank plc
34 Princess Street
Stockport
SK1 1RE

Virgin Money
Jubilee House
Gosforth
Newcastle on Tyne
NE3 4PL

Independent examiner Jennifer Daniel FCCA DChA
Slade & Cooper Limited
Beehive Mill, Jersey Street,
Manchester, M4 6JG

Stockport and District Mind
Trustees' annual report
for the year ended 31st March 2022

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

Reference and administrative information set out above forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with Financial Reporting Standard 102 (FRS 102).

1 Objectives and activities

1.1 Mission Statement

Stockport and District Mind works towards a society where anyone who experiences mental ill health is supported in their recovery, empowered to reach their full potential, and they and their family/Carers are free from stigma and discrimination.

1.2 Aims

The charity's key aims are to deliver high quality appropriate services within Stockport and North-East Cheshire; to work with Mind nationally in line with their values, raising awareness of mental health to reduce stigma and discrimination; work within a recovery framework; and to involve people with experience of mental health problems in every aspect of our work.

1.3 Objectives, Public Benefits, and Activities

The charity's objects are specifically restricted to the following:

- to promote the preservation of good mental health in particular by enabling and empowering everyone experiencing mental health problems to live with, manage and recover from their condition
- to relieve the needs of people with mental health problems by working to increase the understanding of mental health and mental health problems by gathering and disseminating information and working to raise awareness, promote understanding and challenge stigma and discrimination.

In carrying out its objects, the charity will promote equality of opportunity and oppose any form of discrimination.

The charity provides services to achieve its objects, including but not restricted to advice, advocacy, training, and other forms of support.

We define our values and ethos as:

- respect for people, their experiences, and opinions;
- a belief in the principle of recovery and working with people to achieve their full potential;

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- An inclusive and welcoming service that is open access and signposts to alternative services where we cannot deliver the appropriate service;
- A belief in a social rather than medical model of mental distress, focussing on the person as a whole rather than on a diagnosis.

The aims, objectives, and activities are reviewed each year by the trustees with a particular regard to the Charity Commission's guidance on public benefit.

1.4 Activities

The Charitable Company's main activities and who it tries to help are set out in section 2 of this report.

2 Achievements and performance

2.1 Beneficiaries of our services

1,632 people have benefited from our services between April 2021 and March 2022.

Covid regulations limited how we could deliver our services in the earlier part of the year. We delivered services remotely as far as we could but were relieved that the restrictions were lifted, so that we could start to welcome visitors back into our building and restart our group work.

2.2 Social Inclusion and Isolation

During the period April 2021 – March 2022, we supported 170 people either by face to face, or by telephone. It was challenging to continue with this service during the Covid restrictions. Specific funding for the service has now ceased and we are considering how to fold the support into the general support we offer.

2.3 Mental Health Carers' support

By the end of the year, we had 561 active service users. This figure included Carers Choir attendance, Yoga Group attendance, Drop-in attendees, and completed Carers' assessments.

Most referrals into the service are directly from carers themselves. We also receive a high number of referrals from the Pennine Care Mental Health Teams and other secondary care services since our staff have had a regular presence at mental health service locations, including Stepping Hill hospital, Baker Street and Councillor Lane Community Mental Health Teams (CMHTs).

The SMBC contract which started in 2015 finally ended in March 2022. We are delighted to report that we were successful in winning a new contract with Signpost Stockport for Carers, starting in April 2022.

2.4 Carers' Choir

During the year, the Carers' Choir, which was funded by the National Lottery - Community Fund, became much more active post COVID and was merged with 'Fun2 Sing' to become The Stockport Mind Choir. This was suggested by the carers themselves through a 'You Said - We Did' feedback mechanism, distributed through our teams. We are happy to report that the choir continues to thrive. It was agreed that, after the grant was used up, the choir would be self-funded – the accommodation is currently free of charge, and small donations have been kindly given by those who attend this group.

2.5 Yoga Sessions

Following a survey we conducted with carers in January 2022 that asked what sort of exercise they would like to do, a group called 'Yoga for Carers' was arranged. Stockport Mind and BOOST ran sessions for 8 weeks. Sessions were fully booked with additional attendances via Zoom. The Yoga Group was a pilot which commenced in March 2022 and was a tremendous success. We are extremely thankful to BOOST – a Stockport based service providing free wellbeing and exercise classes - for providing the funding to run the sessions. It is hoped that there may be a possibility of funding for further sessions going forward.

2.6 Information Service and General Support, including Social Media

We have continued to provide telephone and website email access to offer a listening ear, to give short-term support, advice and information to callers, and where necessary refer them to other support organisations and statutory services.

We have received around 1,600 calls, including emails and those who have returned to our service during the period April 2021 – March 2022. This also includes signposting and emotional support provided.

This year we have invested in a new post to provide input into our communications and publicity so that we can increase our online presence, strengthen our communications output, and raise mental health awareness to our local community. We have also updated our website so that we can include details of other organisations that can also support our service users.

Below shows examples of our increasing online presence and the numbers of people that we connected with via social media between April 2021 and March 2022:

Twitter		Facebook		Website	
Followers	2947	Reach	34759	Users	7584
Impressions	60300	Profile likes	579	Page views	22573
Engagements	1.38%	Engagement	1404		

2.7 Community Advocacy (Benefits Claims Assistance)

Last year we were successful in achieving a 3-year grant from the Cheadle Royal Hospital Charitable Trust to recruit a part-time Community Advocate to help people with mental health issues to access the online benefits system. The service continued this year, supporting 130 people, including return service users.

2.8 North-East Cheshire

For some time, we have been aware of demand for our services in North-East Cheshire through the continuing requests for support from the area. We have been seeking funding to extend our services to this area where it borders with Stockport.

We continued to liaise with Citizen's Advice Cheshire North to agree how we might best use a grant from Cheshire Community Foundation, to provide community advocacy.

We also applied for, and won, a grant directly from Cheshire Community Foundation to help isolated people with mental health difficulties to connect/reconnect with their communities and wider society, as the country emerged from Covid lockdowns ('Reconnecting after Lockdown'). We will work with other agencies and organisations to identify and make direct contact with isolated individuals and, in parallel, build and train a cohort of local volunteers to expand capacity and develop sustainability for the longer term.

2.9 Young people

Over the last few years, we have undertaken some ad-hoc work with young people, for example through working with local secondary schools. We are pleased to have now received funding from the Eric Wright Charitable Trust to enable us to provide more systematic support to young people (aged 14+).

2.10 Volunteers

Stockport and District Mind relies heavily on volunteers; this includes the Trustees/Board of Directors who are also unpaid workers.

A number of volunteers have previously received the charity's services and want to give something back so that others can benefit.

Volunteers provide energy, commitment, and diversity and support us with office reception cover; support to groups and social inclusion programmes; support to fundraising activities as well as other undertakings.

During 2021/22 we were lucky to have 17 active volunteers, a number of whom have been with us for many years. We are extremely grateful to all of our volunteers recognising that a number of our services could not function without their support.

2.11 Trustees

We were delighted to welcome Imelda Lowe to the Board of Trustees in January this year. Imelda has a wealth of experience which she has been using to support the charity since she was co-opted onto the Board in September 2021.

We would also like to record our thanks to Shirley Williams who has been a trustee since 2007 and Chair of Trustees since 2008. Shirley has worked tirelessly for Stockport and District Mind since 2007, putting in an enormous amount of time and energy into ensuring that we provide the best service we can to the people of Stockport. Shirley stepped down as Chair in November 2021.

2.12 Mind Quality Mark (MQM)

National Mind came to visit us to talk to our staff, volunteers, services users, and trustees as part of their quality assurance process. They also undertook a thorough review of our policies and procedures. This quality assurance process enables National Mind to be confident that we are a well-run organisation which meets all their expectations. The process inevitably exposed areas where we needed to improve our practice but, with the help of the staff and trustees and the outstanding support from National Mind, we achieved this vital accreditation.

2.13 Students

Stockport and District Mind is an accredited learning site for practice placements for social work students undertaking their degree.

Between April 2021 and 31st March 2022, we had one student on placement. The student was supervised by our qualified Practice Educator. We continue to liaise with the universities of University of Central Lancashire, The University of Manchester, Manchester Metropolitan University and Salford University regarding social work placements.

2.14 Clinical Supervision

To support our staff in their roles and to build on our relationship with the University of Manchester, the university provide Stockport Mind with a Clinical Psychologist / Senior Psychology Lecturer, who leads reflective practice sessions with the front-line staff.

3 Financial review

3.1 Summary

There was a small drop in income from £256k in 20/21 to £221k in 21/22 due to lower grant funding.

During the year, we benefitted from:

- CRH Charitable Trust – the continued support of £13.1k pa for the part-time employment of a support worker to help people navigate the complexities of benefit/Universal Credit claims
- Stockport Council - £74k from the continuation of the Carers' contract until March 2022
- Enterprise Development Fund - providing support for the employment of a Business Development Manager to develop new commercial income streams- £22k (total £30k over 12 months)
- Citizens Advice (Cheshire North) - £4k for a part time community advocate in Macclesfield
- Cheshire Community Foundation - £14.8k to establish a volunteer network in the Macclesfield area to help isolated people reconnect
- Workers Employment Agency – balance of £7.6k (from £10.2k) for online nutrition workshops to support mental health
- Eric Wright Foundation - £10k for support to young people (14+)

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- Donations – Improved from £47.7k in 20/21 to £63.5k in 21/22. Alderley Edge Golf Club, with member Brian Foden's charity day, raised £13k and Gracious Beers, Traditional Scaffolding, Stephanie Renshaw were amongst others too numerous to list who contributed. So many people raised funds for us and thank you all.

The trustees ensured careful control of costs in the uncertain economic environment but agreed to self-finance continued advocacy and helpline services, resulting in £17k loss for the year.

The average number of staff employed for the period was 8, which, adjusting for part time staff, is equivalent to 6.3 full time staff. Employment costs represented 76% of total cost.

The short-term financial outlook is stable, particularly with the impending sale of Dove House, but concerns are building both about income and increasing demand for our services as the economic/energy cost pressures increase.

3.2 Reserves

It is the policy of the Trustees to maintain operational reserves held at a level that equates to a minimum of three months expenditure based upon expected levels for the following year. This amounts to £63k at 31st March 2022 compared with £49k in the accounts of which £14.3k is restricted. The trustees are taking action to strengthen the reserves.

The identified level provides sufficient funds to cover management, administration, and support costs; allows short term funding for projects until further funding is obtained or match funding for new projects, where required; and accommodates changes in funding by statutory authorities.

The planned sale of Dove House will substantially increase the availability of liquid reserves.

The Reserves policy is reviewed on an annual basis by the Board.

3.3 Investment policy and objectives

Month to month cash surpluses during the year and reserves are maintained in interest bearing deposit accounts.

The Board considers the risks relating to these to be appropriate but the interest rates currently available return a minimal yield.

4 Plans for the future

During this year we have undertaken a review of the services we deliver to ensure that we continue to deliver against our objectives and improve the service we offer to our beneficiaries.

We have recognised that one of the most important aspects of the Charitable Company is the body of volunteers we have. To build on this, we are investing in a Volunteer Co-ordinator who will support our volunteers, particularly through ongoing training and development. They will also seek to recruit more volunteers so that we can offer a wider range of services.

We also intend to work openly and collaboratively with a wide range of partners in Stockport and District so that we can meet the needs of the local population.

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We decided during the year that we should sell Dove House to release the money invested in the building to improve our services. Our aim is to find accommodation which is more suitable to our needs with easy access for service users, volunteers, and staff.

5 Structure, governance, and management

5.1 Governing document

The Charitable Company is governed by the Memorandum and Articles of Association of the Company. The Company was formed on 18th July 2006 and took over the staff and assets of Stockport and District Association for Mental Health on 1st July 2007.

The Members passed a Special Resolution at the AGM held on 10th January 2022, approving revised Articles of Association based on the model Articles recommended by the Charity Commission, and as subsequently approved by the Charity Commission. These Articles have been registered with Companies House and the Charity Commission has been notified.

5.2 Company status

The Company is limited by guarantee and all members have agreed to contribute a sum not exceeding £10 in the event of a winding-up. The number of guarantees on 31st March 2022 was 41.

5.3 Recruitment and appointment of Trustees/ Directors

Trustees/Directors are recruited from a number of sources, including personal recommendation and approaches to specific organisations who can provide volunteers with particular skills. The Trustees have defined the skill profiles required for the make-up of the Board and seek people with the necessary background experience. The Board actively seeks to reflect the diversity of backgrounds and experience, including 'lived experience' of mental illness, of its members.

Under the revised Articles, the Board shall comprise not less than five directors, with no upper limit. All members of the Board of Directors are Trustees of the Charity, and all Trustees are members of the Board of Directors.

Trustees are required to sign a Code of Conduct clearly detailing the role and obligations of Trustees. Each of the Trustees has been provided with a specification and definition of responsibilities relating to his/her specific role.

All members of the Board (along with staff and volunteers) are required to complete a Disclosure and Barring Service (DBS) check, in line with Charity Commission requirements in relation to safeguarding in organisations, where direct work takes place with vulnerable adults and/or children. All Board members have read the safeguarding guidance and have discussed it at Board meetings.

All members of the Board give their time voluntarily and receive no benefits from the Charitable Company. Any expenses reclaimed from the Charitable Company are set out in note 9 to the accounts.

The Chair meets with all prospective Trustees to provide information and discusses the fit between the prospective Trustee and the organisation's needs. Induction is provided and on-going training needs are identified as part of each Trustee's annual review.

6 Statement of responsibilities of the Trustees

The Trustees (who are also directors of Stockport 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
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice 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 charity will continue in operation

The Trustees are responsible for keeping proper 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.

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.

Members of the Board of Trustees, who are Directors for the purposes of company law, and Trustees for the purposes of charity law, who served during the year and up to the date of this report are set out on page 1.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

Approved by the Board of Directors and signed on its behalf by

Kay Butler (Chair)

Date: 26/08/2022

Stockport and District Mind
Trustees' annual report
for the year ended 31st March 2022

I report on the accounts of the company for the year ended 31 March 2022 which are set out on pages 11 to 26.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Jennifer Daniel FCCA DChA
Beehive Mill, Jersey Street
Manchester, M4 6JG

Date: 14 September 2022

Stockport and District Mind
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	63,541	-	63,541	47,748
Charitable activities:	4	95,369	61,772	157,141	208,152
Investments	5	28	-	28	-
Total income		158,938	61,772	220,710	255,900
Expenditure on:					
Charitable activities:	6	175,588	62,125	237,713	234,400
Total expenditure		175,588	62,125	237,713	234,400
Net income/(expenditure) before net gains/(losses) on investments		(16,650)	(353)	(17,003)	21,500
Net income/(expenditure) for the year	7	(16,650)	(353)	(17,003)	21,500
Transfer between funds		(3,990)	3,990	-	-
Net movement in funds for the year		(20,640)	3,637	(17,003)	21,500
Reconciliation of funds					
Total funds brought forward		175,778	10,669	186,447	164,947
Total funds carried forward		155,138	14,306	169,444	186,447

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

A full comparative SOFA is available on the last page of the financial statements.

Stockport and District Mind
Company number 05879337
Balance sheet as at 31 March 2022

	Note	2022	2021
		£	£
Fixed assets			
Tangible assets	10	103,902	109,703
Total fixed assets		103,902	109,703
Current assets			
Debtors	11	17,587	25,833
Cash at bank and in hand		98,842	120,671
Total current assets		116,429	146,504
Liabilities			
Creditors: amounts falling due in less than one year	12	(50,887)	(69,760)
Net current assets		65,542	76,744
Total assets less current liabilities		169,444	186,447
Net assets		169,444	186,447
The funds of the charity:			
Restricted income funds	14	14,306	10,669
Unrestricted income funds	15	155,138	175,778
Total charity funds		169,444	186,447

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 14 to 26 form part of these accounts.

Approved by the trustees on 26 / 08 / 2022 and signed on their behalf by:

Kay Butler (Chair)

John Kendrick (Treasurer)

Stockport and District Mind
Statement of Cash Flows
for the year ending 31 March 2022

	Note	2022 £	2021 £
Cash provided by/(used in) operating activities	17	(21,857)	67,325
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		28	-
Proceeds from sale of tangible fixed assets		-	-
Purchase of tangible fixed assets		-	(10,005)
Proceeds from sale of investments		-	-
Purchase of investments		-	-
Cash provided by/(used in) investing activities		28	(10,005)
Increase/(decrease) in cash and cash equivalents in the year		(21,829)	57,320
Cash and cash equivalents at the beginning of the year		120,671	63,351
Cash and cash equivalents at the end of the year		98,842	120,671

Stockport and District Mind

Notes to the accounts for the year ended 31 March 2022

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with 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), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Stockport and District Mind meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Stockport and District Mind

Notes to the accounts for the year ended 31 March 2022 (continued)

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Stockport and District Mind

Notes to the accounts for the year ended 31 March 2022 (continued)

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of Mental Health Advocacy and Counselling Services undertaken to further the purposes of the charity and
- Other expenditure represents those items not falling into any other heading.

h Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. Support costs have all been allocated to expenditure on charitable activities.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Asset Category	Annual rate
Freehold land & building	2%
Equipment & fittings	25%
Computer equipment	50%

Stockport and District Mind

Notes to the accounts for the year ended 31 March 2022 (continued)

j Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 8. There were no overdue contributions at the year end.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

	Total 2022 £	Total 2021 £
Donations	63,541	47,748
	<hr/>	<hr/>
Total	63,541	47,748
	<hr/> <hr/>	<hr/> <hr/>

Stockport and District Mind

Notes to the accounts for the year ended 31 March 2022 (continued)

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2022 £
Eric Wright Charitable Trust	10,000	-	10,000
CAB Advocacy	-	3,961	3,961
Cheadle Royal Trust	-	13,100	13,100
Cheshire Community Fund	-	14,806	14,806
Enterprise Development	-	22,278	22,278
GMVCO Winter Discharge	-	-	-
Laurus Trust	-	-	-
Lottery Community Fund	-	-	-
National Mind	3,870	-	3,870
Stockport MBC	-	-	-
Stockport Health Carer Support	74,000	-	74,000
Pebble	-	-	-
Workers Employment Association	-	7,627	7,627
Wolfson Trust	-	-	-
Fees and other income	7,499	-	7,499
	<hr/>	<hr/>	<hr/>
Mental Health Advocacy & Counselling Services	95,369	61,772	157,141
	<hr/>	<hr/>	<hr/>

Previous reporting period

	Unrestricted £	Restricted £	2021 £
CAB Advocacy	-	4,795	4,795
Cheadle Royal Trust	-	16,100	16,100
Enterprise Development	-	7,722	7,722
GMVCO Winter Discharge	3,000	-	3,000
Laurus Trust	500	-	500
Lottery Community Fund	49,000	-	49,000
National Mind	10,833	-	10,833
Pebble	-	9,750	9,750
Stockport MBC	1,000	-	1,000
Stockport Health Carer Support	74,000	-	74,000
Workers Employment Association	-	2,542	2,542
Wolfson Trust	22,500	-	22,500
Fees and other income	6,410	-	6,410
	<hr/>	<hr/>	<hr/>
Mental Health Advocacy & Counselling Services	167,243	40,909	208,152
	<hr/>	<hr/>	<hr/>

Investment income

	2022 £	2021 £
5 Income from bank deposits	28	-
	<hr/>	<hr/>
	28	-
	<hr/>	<hr/>

Stockport and District Mind

Notes to the accounts for the year ended 31 March 2022 (continued)

6 Analysis of expenditure on charitable activities

	Total 2022 £	Total 2021 £
Staff costs	180,115	175,644
Administration	45,806	48,255
Programme costs	4,641	3,440
Depreciation	5,801	5,801
Governance -		
Accountancy and independent examination	1,350	1,260
	<hr/>	<hr/>
	237,713	234,400
	<hr/>	<hr/>
	2022 £	2021 £
Restricted expenditure	62,125	61,743
Unrestricted expenditure	175,588	172,657
	<hr/>	<hr/>
	237,713	234,400
	<hr/>	<hr/>

Stockport and District Mind

Notes to the accounts for the year ended 31 March 2022 (continued)

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2022 £	2021 £
Depreciation	5,801	5,801
Independent examiner's remuneration - Accountancy	1,020	960
Independent examination	330	300
	<hr/> <hr/>	<hr/> <hr/>

8 Staff costs

Staff costs during the year were as follows:

	2022 £	2021 £
Wages and salaries	170,965	164,208
Social security costs	5,719	7,388
Pension costs	2,753	3,142
Payroll administration	678	906
	<hr/>	<hr/>
	180,115	175,644
	<hr/> <hr/>	<hr/> <hr/>

No employees has employee benefits in excess of £60,000 (2021: Nil).

The average number of staff employed during the period was 8 (2021: 9).

The average full time equivalent number of staff employed during the period was 6.3 (2021: 6.3).

The key management personnel of the charity comprise the trustees, the General Manager and Deputy Manager. The total employee benefits of the key management personnel of the charity were £31,997 (2021: £57,478).

9 Trustee remuneration and expenses, and related party transactions

One trustee received expenses of £383 during the year (2021: nil).

There were no donations from related parties (2021: nil).

Shirley Williams, a trustee of the charity is also a trustee of Pebble Enterprises Ltd who provided funding of £nil to the charity during the year (2020: £9,750).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2021: nil).

Stockport and District Mind

Notes to the accounts for the year ended 31 March 2022 (continued)

10 Fixed assets: tangible assets

Cost	Freehold land & buildings £	Equipment & Fittings £	Total £
At 1 April 2021	165,000	41,562	206,562
Additions	-	-	-
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2022	165,000	41,562	206,562
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 April 2021	62,801	34,058	96,859
Charge for the year	3,300	2,501	5,801
	<hr/>	<hr/>	<hr/>
At 31 March 2022	66,101	36,559	102,660
	<hr/>	<hr/>	<hr/>
Net book value			
At 31 March 2022	98,899	5,003	103,902
	<hr/>	<hr/>	<hr/>
<i>At 31 March 2021</i>	<i>102,199</i>	<i>7,504</i>	<i>109,703</i>
	<hr/>	<hr/>	<hr/>

The property at Dove House, 65 Union Street, Stockport was valued on 1 August 2006 by P.A.Sheehan FRICS at open market capital value in accordance with the Valuation Standards Manual of the RICS dated February 2003 (as amended) This occurred when Stockport Mind was an unincorporated charity. The original purchase cost of the property, including refurbishment, was £176,628. The building was originally purchased by the unincorporated charity. The Board has reviewed its policy of revaluing the building every 5 years and decided to defer a formal revaluation.

Earlier in the year, the Board decided that the charity should be re-located to more suitable premises and that Dove House should be sold.

Following an extensive marketing campaign, which generated numerous bids, the Board has agreed to sell for an amount considerably in excess of book value.

Contracts have been signed but are awaiting final approval from the Land Registry of an earlier transfer in order to complete the sale, which is considered to be imminent.

Stockport and District Mind

Notes to the accounts for the year ended 31 March 2022 (continued)

11 Debtors

	2022 £	2021 £
Accrued income	16,864	25,606
Prepayments	723	227
Other debtors		-
	<hr/>	<hr/>
	17,587	25,833
	<hr/>	<hr/>

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	1,350	1,260
Other creditors	-	-
Bank loan	49,537	50,000
Deferred income	-	18,500
	<hr/>	<hr/>
	50,887	69,760
	<hr/>	<hr/>

13 Deferred income

	2022 £	2021 £
Deferred grant brought forward	18,500	18,500
Grant received	-	92,500
Released to income from charitable activities	(18,500)	(92,500)
	<hr/>	<hr/>
Deferred grant carried forward	-	18,500
	<hr/>	<hr/>

Stockport and District Mind

Notes to the accounts for the year ended 31 March 2022 (continued)

14 Analysis of movements in restricted funds

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Cheshire					
Community Fund	-	14,806	(500)	-	14,306
CAB Advocacy	-	3,961	(6,567)	2,606	-
CRH Foundation Trus	-	13,100	(13,100)	-	-
Enterprise					
Development	(884)	22,278	(22,278)	884	-
Community Fund	9,011	-	(9,511)	500	-
Workers					
Employment					
Association	2,542	7,627	(10,169)	-	-
Total	10,669	61,772	(62,125)	3,990	14,306

Previous reporting period	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2020 £
CRH Foundation Trus	-	16,100	(16,100)	-	-
CAB Advocacy	-	4,795	(2,189)	(2,606)	-
Enterprise					
Development	-	7,722	(8,606)	-	(884)
Pebble Enterprises Limited	4,201	9,750	(17,326)	3,375	-
Stockport MBC - Food for Thought	7,965	-	(7,965)	-	-
Stockport MBC - Volunteer					
Recruitment	9,057	-	(9,057)	-	-
Community Fund	9,511	-	(500)	-	9,011
Workers					
Employment					
Association	-	2,542	-	-	2,542
Total	30,734	40,909	(61,743)	769	10,669

Stockport and District Mind

Notes to the accounts for the year ended 31 March 2022 (continued)

Name of	Description, nature and purposes of the fund
Eric Wright Foundation	provision of support to young people.
Citizens Advice Advocacy	Provision of community advocacy service at Citizens Advice in Macclesfield.
CRH Foundation Trust	Provision of advocacy support in the claiming of benefits.
Enterprise Development	To finance a person to set up a new business development activity
Workers Employment	Food for Thought online workshops aimed at improving diet and mental health.
Cheshire Foundation	To build a volunteer network in the Macclesfield area.

15 Analysis of movement in unrestricted funds

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	As at 31 March 2022 £
General fund	137,556	158,938	(175,588)	(3,990)	116,916
Designated fund	38,222	-	-	-	38,222
	<hr/> 175,778	<hr/> 158,938	<hr/> (175,588)	<hr/> (3,990)	<hr/> 155,138
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Previous reporting period</i>	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>Balance at 31 March 2021 £</i>
General fund	95,991	214,991	(172,657)	(769)	137,556
Designated fund	38,222	-	-	-	38,222
	<hr/> 134,213	<hr/> 214,991	<hr/> (172,657)	<hr/> (769)	<hr/> 175,778
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Stockport and District Mind

Notes to the accounts for the year ended 31 March 2022 (continued)

Name of	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds
Designated fund	The building revaluation fund represents the amount of money that would be included in a revaluation reserve following a revaluation of Dove House in 2006 if the revaluation had taken place in this charitable company. The revaluation occurred in the previous unincorporated charity.

16 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	103,902	-	-	103,902
Net current assets/(liabilities)	13,014	38,222	14,306	65,542
	<hr/>	<hr/>	<hr/>	<hr/>
Total	116,916	38,222	14,306	169,444
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

17 Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income/(expenditure) for the year	(17,003)	21,500
Adjustments for:		
Depreciation charge	5,801	5,801
Decrease/(increase) in debtors	8,246	(6,665)
Increase/(decrease) in creditors	(18,873)	46,689
	<hr/>	<hr/>
Net cash provided by/(used in) operating	(21,857)	67,325

Stockport and District Mind

Statement of Financial Activities (including Income and Expenditure account) for the year ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	47,748	-	47,748	60,658
Charitable activities:	4	167,243	40,909	208,152	133,474
Total income		214,991	40,909	255,900	194,132
Expenditure on:					
Charitable activities:	5	172,657	61,743	234,400	227,896
Total expenditure		172,657	61,743	234,400	227,896
Net income/(expenditure) before net gains/(losses) on investments		42,334	(20,834)	21,500	(33,764)
Net income/(expenditure) for the year	6	42,334	(20,834)	21,500	(33,764)
Transfer between funds		(769)	769	-	-
Net movement in funds for the		41,565	(20,065)	21,500	(33,764)
Reconciliation of funds					
Total funds brought forward		134,213	30,734	164,947	198,711
Total funds carried forward		175,778	10,669	186,447	164,947

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.