

Company number: 5879337

Charity Number: 1119317



Stockport and District Mind

Report and financial statements
For the year ended 31st March 2023

Stockport and District Mind
Trustees' annual report
for the year ended 31st March 2023

1 Reference and Administrative Information

Company number 5879337

Charity number 1119317

Registered office and operational address

Cornerstone
2 Edward Street
Stockport
SK1 3NQ

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 Day	(Chair)
Peter Miles	(Vice Chair)
Shirley Williams	(Resigned 14.10.22)
John Kendrick	(Treasurer; resigned 14.10.22)
Colin Wilkes	(Treasurer; appointed 20.12.22; resigned; 21.04.2023)
David Dawes	(Treasurer; appointed 10.06.2023)
Mark Baxendall	
Kevin Brosnahan	(Resigned 14.10.22)
Imelda Lowe	
Janet Lomas	(Appointed 15.11.22)
Lucy Dewhurst	(Appointed 20.12.22)

Key management personnel Beverley Hart Chief Officer

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 2023

The Trustees present their report and the unaudited financial statements for the year ended 31st March 2023.

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 poor mental health is supported, empowered to reach their full potential and free from stigma and discrimination.

1.2 Aims

The charity's aims are to provide advice, advocacy, support and services to all people resident in the Stockport Metropolitan Borough and adjacent areas who are experiencing poor mental health, to enable and empower them to live with, manage and where possible recover from their condition. It will also support their family, friends, and carers.

1.3 Objectives

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.

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

1,707 people have benefited from our services between April 2022 and March 2023.

We were delighted to be completely free of Covid restrictions so that we could continue to welcome visitors back into our building and with our group work.

2.2 Mental Health Carers' support

By the end of the year, we had 711 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 partnership we have with Signpost Stockport for Carers to deliver this service has proved very successful.

2.3 Singing for Fun

The Stockport Mind Choir (Singing for Fun) continued to thrive in its new venue in St Peter's Church, St Petersgate. The choir regularly attracts on average 11 carers to each session.

2.4 Yoga Sessions

'Yoga for Carers' was established early in the year through a partnership between Stockport Mind and BOOST. It initially ran sessions for 8 weeks and proved very successful. We are extremely thankful to BOOST – a Stockport based service providing free wellbeing and exercise classes - for providing the initial funding to run the sessions.

2.5 Training

During the year we worked with other Greater Manchester Minds to put together a successful bid to the NHS to provide Menopause Awareness Training which started in March 2023. We have also continued to provide workplace training on mental health awareness.

We also won a contract from Stockport Metropolitan Borough Council (SMBC) and the Greater Manchester Integrated Care Partnership to deliver mental wellbeing training to public and voluntary sector employees to help them care for their own wellbeing and for those around them. Some of this will be done on a 'train the trainer' basis and forms part of SMBC's mental health and wellbeing strategy.

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 1,627 calls, including emails and those who have returned to our service during the period April 2022 – March 2023. This also includes signposting and emotional support provided.

This year we have continued to invest in 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 now have a modern, informative web site which includes details of our services and 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 2022 and March 2023:

Twitter		Facebook		Instagram	
Followers	2958	Reach	11180	Reach	2584
		Profile likes	2492	Followers	14888
		Followers	2153		

2.7 Community Advocacy (Benefits Claims Assistance)

Our community advocacy service, funded by a 3-year grant from the CRH Charitable Trust is a unique service in Stockport which assists people with mental health issues to access the online benefits system. We receive outstanding positive feedback on this vital service and demand continues to increase but the future funding of the service is uncertain.

2.8 North-East Cheshire

A grant from Cheshire Community Foundation continued to enable us 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').

2.9 Cost of Living

We are pleased to have received funding from the Eric Wright Charitable Trust to enable us to support our services through the cost of living crisis.

2.10 Volunteers

Stockport and District Mind relies heavily on volunteers who provide energy, commitment, and diversity and support us with office reception cover; support to groups and support to fundraising activities as well as other undertakings. A number of volunteers have previously received the charity's services and want to give something back so that others can benefit.

During 2022/23 we recruited and trained more volunteers and now have 19 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 Move to Cornerstone

In March 2022 we moved into modern offices in Cornerstone, Stockport which will enable us to develop further community links and provide more suitable accommodation for our service users, staff and volunteers. This move coincided with a transformation of our telephone system and a transfer of our computer system to CharityLog which is commonly used by other local charities.

2.12 Trustees

We would like to record our thanks to Shirley Williams who resigned in October 2022 having been a trustee since 2007 and Chair of Trustees since 2008. Shirley put in an enormous amount of time and energy into ensuring that we provide the best service we can to the people of Stockport. John Kendrick, our treasurer, also resigned in October 2022 having served for over 20 years. John's wisdom and common sense are much missed!

We were fortunate in recruiting 2 new trustees; Janet Lomas in November 2022 and Lucy Dewhurst in December 2022. Janet has been a long-serving volunteer for us and is a past service user so brings a great deal of expertise from this and from her professional career with HMRC. Lucy also enriches the board with her experience of being a mental health nurse in the Stockport area.

2.13 Students

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

Between April 2022 and 31st March 2023, 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 provides 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 significant increase in income from £221k in 21/22 to £370k in 22/23 due to the sale of Dove House but this was offset by reduced contract income and donations. The sale of Dove House significantly increased our reserves, but the consequent office move introduced transition and IT transformation costs.

During the year, we benefitted from:

- **CRH Charitable Trust** – continuation of a 3-year £13.1k pa grant for the part-time employment of a support worker to help people with mental health issues to provide advocacy in navigating the complexities of the benefits system.

Stockport and District Mind
Trustees' annual report
for the year ended 31st March 2023

- **Signpost Stockport for Carers** - £51k from a new contract to support the Stockport Carer's Hub. This contract superseded our previous SMBC Carers' contract and commenced on 1st April 2022.
- **Citizens Advice (Cheshire North)** - £10.2k for a part time community advocate in Macclesfield. This project completed on 31st Oct 2022.
- **Eric Wright Charitable Trust** - £6.5k as a welcome supplementary grant to support increased 'cost of living' expenses.
- **Greater Manchester Integrated Care Partnership (NHS)** - £23.2k for the first year of a 3-year contract (subcontracted via Tameside, Oldham and Glossop MIND) to provide Menopause Awareness training.
- **Donations** – Reduced from £63.5k in 21/22 to £37.4k in 22/23. This included £9.3k from New Look, £6.6k from Hazel Grove Golf Club, £4.1k from Styal Golf Club, and many other contributions too numerous to list. So many people raised funds for us and thank you all.
- **Dove House** was successfully sold on 25th August 2022 at a net profit of £217k

A £50k loan from Yorkshire Bank was fully repaid on 30th August 2022.

A 2-year lease was taken out in February 2023 for office space in the Cornerstone building in central Stockport.

There were a number of non-recurring costs of moving office, including clearing Dove House and the termination of service contracts. Capital costs were incurred with an IT transformation programme, conducted in preparation for the office move. This involved the purchase of new laptops, adaptations to go 'serverless', a new modern database and a digital 'VOIP' phone system. As well as enabling the office move, these new systems improve our efficiency, reduce our running costs and leave us well placed for future growth.

The trustees ensured careful control of costs in the uncertain economic environment but agreed to self-finance continued volunteer co-ordination and helpline services. The sale of Dove House offset by the one-time costs of the office move and IT transformation resulted in a net income of £94k for the year.

The average number of staff employed for the period was 12, which, adjusting for part time staff, is equivalent to 8 full time staff. Employment costs represented 73% of total cost.

The short-term financial outlook is stable largely due to the sale of Dove House, but concerns remain both about income and increasing demand for our services as the economic cost pressures increase.

3.2 Reserves

The sale of Dove House has substantially increased the availability of liquid 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 £80k at 31st March 2023 compared with £264k of reserves in the accounts, of which £32k is restricted.

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Trustees' annual report
for the year ended 31st March 2023

The identified level of reserves 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 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.

4 Plans for the future

Following a strategic review during FY22/23 the Trustees have developed a strategic Business Plan for the future sustainability of the organisation.

We 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.

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 14th October 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 7.

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 three 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.

Stockport and District Mind
Trustees' annual report
for the year ended 31st March 2023

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.

Stockport and District Mind
Trustees' annual report
for the year ended 31st March 2023

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 Day (Chair)

Date: 12/12/2023

Stockport and District Mind
Trustees' annual report
for the year ended 31st March 2023

I report on the accounts of the company for the year ended 31 March 2023 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

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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: 15 December 2023

Stockport and District Mind
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	37,372	-	37,372	63,541
Charitable activities:	4	68,357	46,559	114,916	157,141
Investments	5	734	-	734	28
Profit on disposal of fixed assets		216,577	-	216,577	-
Total income		323,040	46,559	369,599	220,710
Expenditure on:					
Charitable activities:	6	246,705	28,425	275,130	237,713
Total expenditure		246,705	28,425	275,130	237,713
Net income/(expenditure) for the year	7	76,335	18,134	94,469	(17,003)
Transfer between funds		-	-	-	-
Net movement in funds for the year		76,335	18,134	94,469	(17,003)
Reconciliation of funds					
Total funds brought forward		155,138	14,306	169,444	186,447
Total funds carried forward		231,473	32,440	263,913	169,444

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 2023

	Note	2023	2022
		£	£
Fixed assets			
Tangible assets	10	-	103,902
Total fixed assets		-	103,902
Current assets			
Debtors	11	22,857	17,587
Cash at bank and in hand		246,545	98,842
Total current assets		269,402	116,429
Liabilities			
Creditors: amounts falling due in less than one year	12	(5,489)	(50,887)
Net current assets		263,913	65,542
Total assets less current liabilities		263,913	169,444
Net assets		263,913	169,444
The funds of the charity:			
Restricted income funds	14	32,440	14,306
Unrestricted income funds	15	231,473	155,138
Total charity funds		263,913	169,444

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 12/12/ 2023 and signed on their behalf by:

.....
Peter Miles (Vice Chair)

.....
David Dawes (Treasurer)

Stockport and District Mind
Statement of Cash Flows
for the year ending 31 March 2023

	Note	2023 £	2022 £
Cash provided by/(used in) operating activities	17	(173,510)	(21,857)
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		734	28
Proceeds from sale of tangible fixed assets		320,479	-
Cash provided by/(used in) investing activities		321,213	28
Increase/(decrease) in cash and cash equivalents in the year		147,703	(21,829)
Cash and cash equivalents at the beginning of the year		98,842	120,671
Cash and cash equivalents at the end of the year		246,545	98,842

Stockport and District Mind

Notes to the accounts for the year ended 31 March 2023

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 2023 (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 2023 (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 2023 (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 2023 £	Total 2022 £
Donations	37,372	63,541
	<hr/>	<hr/>
Total	37,372	63,541
	<hr/> <hr/>	<hr/> <hr/>

Stockport and District Mind

Notes to the accounts for the year ended 31 March 2023 (continued)

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2023 £
Eric Wright Charitable Trust	6,500	-	6,500
CAB Advocacy	-	10,216	10,216
Cheadle Royal Trust	-	13,100	13,100
Signpost Carers	51,000	-	51,000
GM TOG Mind	-	23,243	23,243
Fees and other income	10,857	-	10,857

Mental Health Advocacy & Counselling Services	68,357	46,559	114,916
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Previous reporting period

	Unrestricted £	Restricted £	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
National Mind	3,870	-	3,870
Stockport Health Carer Support	74,000	-	74,000
Workers Employment Association	-	7,627	7,627
Fees and other income	7,499	-	7,499

Mental Health Advocacy & Counselling Services	95,369	61,772	157,141
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Investment income

	2023 £	2022 £
5 Income from bank deposits	734	28
	734	28

Stockport and District Mind

Notes to the accounts for the year ended 31 March 2023 (continued)

6 Analysis of expenditure on charitable activities

	Total 2023 £	Total 2022 £
Staff costs	199,666	180,115
Administration	73,567	45,806
Programme costs	397	4,641
Depreciation	-	5,801
Governance -		
Accountancy and independent examination	1,500	1,350
	<hr/>	<hr/>
	275,130	237,713
	<hr/>	<hr/>
	2023 £	2022 £
Restricted expenditure	28,425	62,125
Unrestricted expenditure	246,705	175,588
	<hr/>	<hr/>
	275,130	237,713
	<hr/>	<hr/>

Stockport and District Mind

Notes to the accounts for the year ended 31 March 2023 (continued)

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2023 £	2022 £
Depreciation	-	5,801
Independent examiner's remuneration -		
Accountancy	1,200	1,020
Independent examination	300	330
	<hr/> <hr/>	<hr/> <hr/>

8 Staff costs

Staff costs during the year were as follows:

	2023 £	2022 £
Wages and salaries	174,488	170,965
Social security costs	7,892	5,719
Pension costs	3,296	2,753
Payroll administration	464	678
	<hr/>	<hr/>
	186,140	180,115
	<hr/> <hr/>	<hr/> <hr/>

No employees has employee benefits in excess of £60,000 (2022: Nil).

The average number of staff employed during the period was 12 (2022: 8).

The average full time equivalent number of staff employed during the period was 8 (2022: 6.3).

The key management personnel of the charity comprise the trustees, the Chief Officer. The total employee benefits of the key management personnel of the charity were £31,113 (2022: £31,997).

9 Trustee remuneration and expenses, and related party transactions

No (One) trustee received expenses during the year (2022: 383).

There were no donations from related parties (2022: nil).

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 (2022: nil).

Stockport and District Mind

Notes to the accounts for the year ended 31 March 2023 (continued)

10 Fixed assets: tangible assets

	Freehold land & buildings £	Equipment & Fittings £	Total £
Cost			
At 1 April 2022	165,000	41,562	206,562
Additions	-	-	-
Disposals	(165,000)	(41,562)	(206,562)
	<hr/>	<hr/>	<hr/>
At 31 March 2023	-	-	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Depreciation			
At 1 April 2022	66,101	36,559	102,660
Charge for the year	-	-	-
Disposals	(66,101)	(36,559)	(102,660)
	<hr/>	<hr/>	<hr/>
At 31 March 2023	-	-	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Net book value			
At 31 March 2023	-	-	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>At 31 March 2022</i>	<i>98,899</i>	<i>5,003</i>	<i>103,902</i>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Stockport and District Mind

Notes to the accounts for the year ended 31 March 2023 (continued)

11 Debtors

	2023 £	2022 £
Accrued income	21,143	16,864
Prepayments	-	723
Other debtors	1,714	-
	<hr/>	<hr/>
	22,857	17,587
	<hr/> <hr/>	<hr/> <hr/>

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	4,873	1,350
Other creditors	616	-
Bank loan	-	49,537
	<hr/>	<hr/>
	5,489	50,887
	<hr/> <hr/>	<hr/> <hr/>

13 Deferred income

	2023 £	2022 £
Deferred grant brought forward	-	18,500
Grant received	-	-
Released to income from charitable activities	-	(18,500)
	<hr/>	<hr/>
Deferred grant carried forward	-	-
	<hr/> <hr/>	<hr/> <hr/>

Stockport and District Mind

Notes to the accounts for the year ended 31 March 2023 (continued)

14 Analysis of movements in restricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Cheshire Community Fund	14,306	-	(14,306)	-	-
CAB Advocacy	-	10,216	(5,841)	-	4,375
CRH Charitable Trust	-	13,100	(8,278)	-	4,822
GM TOG Mind	-	23,243	-	-	23,243
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	14,306	46,559	(28,425)	-	32,440
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

<i>Previous reporting period</i>	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>Balance at 31 March 2022 £</i>
Cheshire Community Fund	-	14,806	(500)	-	14,306
CAB Advocacy	-	3,961	(6,567)	2,606	-
CRH Charitable Trust	-	13,100	(13,100)	-	-
Enterprise Development	(884)	22,278	(22,278)	884	-
Community Fund Workers Employment Association	9,011	-	(9,511)	500	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	10,669	61,772	(62,125)	3,990	14,306
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Stockport and District Mind

Notes to the accounts for the year ended 31 March 2023 (continued)

Name of	Description, nature and purposes of the fund
Citizens Advice (Cheshire north)	providing community advocacy on North-East Cheshire.
CRH Charitable Trust	helping people with mental health issues to provide advocacy in navigating the complexities of the benefits system.
TOG MIND	to provide Menopause Awareness training

15 Analysis of movement in unrestricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	As at 31 March 2023 £
General fund	116,916	323,040	(246,705)	-	193,251
Designated fund	38,222	-	-	-	38,222
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	155,138	323,040	(246,705)	-	231,473
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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

Stockport and District Mind

Notes to the accounts for the year ended 31 March 2023 (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	-	-	-	-
Net current assets/(liabilities)	193,251	38,222	32,440	263,913
	<hr/>	<hr/>	<hr/>	<hr/>
Total	193,251	38,222	32,440	263,913
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

	2023 £	2022 £
Net income/(expenditure) for the year	94,469	(17,003)
Adjustments for:		
Depreciation charge	-	5,801
Loss/(profit) on sale of fixed assets	(216,577)	-
Dividends, interest and rents from investments	(734)	(28)
Decrease/(increase) in debtors	(5,270)	8,246
Increase/(decrease) in creditors	(45,398)	(18,873)
	<hr/>	<hr/>
Net cash provided by/(used in) operating	(173,510)	(21,857)

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		(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.