

Company number: 5879337

Charity Number: 1119317



Stockport and District Mind

Report and financial statements
For the year ended 31st March 2024

Stockport and District Mind
Trustees' annual report
for the year ended 31st March 2024

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
Mark Baxendall	
Janet Lomas	
Lucy Dewhurst	
Imelda Lowe	(resigned 30 th April 2023)
Colin Wilkes	Treasurer (resigned 21 st April 2023)
David Dawes	Treasurer (appointed 10 th June 2023; resigned 12 th December 2023)

Key management personnel

Beverley Hart	Chief Officer (resigned 28 th April 2023)
Sarah Powell	Chief Officer (appointed 1 st May 2023)

Bankers

Virgin Money	Flagstone
Jubilee House	1 st Floor, Clareville House
Gosforth	26-27 Oxenden Street
Newcastle on Tyne	London
NE3 4PL	SW1Y 4EL

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 2024

The Trustees present their report and the unaudited financial statements for the year ended 31st March 2024.

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

2,111 people have benefited from our services between April 2023 and March 2024.

2.2 Mental Health Carers' support

By the end of the year, we had 787 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 proven to be very successful.

2.3 Stockport Mind Carers' Choir

The Stockport Mind Carers' Choir (Singing for Fun) has continued to thrive. The choir regularly attracts on average 11 carers to each session. The accommodation, at St Peter's Church, St Petersgate, Stockport, is generously provided free of charge, and small donations have been kindly given by those who attend this group.

"Joining the choir has opened up my life. It felt very supportive and safe. I have been searching for a choir like this for months. Now I have found it, for me it is perfect."

2.4 Yoga Sessions

BOOST and Stockport Mind made a joint bid to GreaterSports to continue this popular programme and we are pleased to say that in May 2023 we were successful and were awarded funding which has allowed us to continue through Autumn/Winter 2023 and early 2024. This has attracted on average 4 carers to each weekly session.

2.5 Thursday at One

This art and well-being group continues to be popular and run on a weekly basis. There is a core cohort of volunteers who support the group and staff from Stockport Mind are available if any group members need 1:1 support during the session. Average attendances are 12 people per session.

2.6 Olive Branch Mental Health Drop-in sessions

Stockport Mind have been facilitating a weekly drop in for the community of Edgeley which attend the Olive Branch support services. The attendees are those who face

Stockport and District Mind
Trustees' annual report
for the year ended 31st March 2024

complex long-standing mental health challenges and have benefitted from a peer support group with also access for 1:1 advice. Average attendances have been 4-5 people per session. This will continue into 2024/25.

2.7 Allotment

In 2023 Stockport Mind were lucky to be gifted an allotment plot at the Barnfield Rd East allotment. This provides an exciting opportunity to provide peer support groups, enhancing our well-being offer and therapeutic space. We have been supported by corporate businesses to prepare the plot, including safety, building of shed, and provision of tools for the groups to take place in 2024.

2.8 Menopause Awareness training

During the year previous year (2022/23), we worked with other Greater Manchester Minds to put together a successful bid to the NHS to provide Menopause Awareness training. This started in March 2023, contracted for 3 years. We have successfully continued to deliver this training, alongside Tameside, Oldham and Glossop (TOG) Mind, to managers and staff of SMEs during 2023/24.

2.9 Connect 5 training

Following on from winning a contract last year with Stockport Metropolitan Borough Council (SMBC) and the Greater Manchester Integrated Care Partnership, which has now been extended, we have continued to deliver Connect 5 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 has been done on a 'train the trainer' basis and forms part of SMBC's mental health and wellbeing strategy.

We have also continued to provide additional training on mental health awareness in the workplace to commercial organisations in the area.

2.10 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 2,062 calls, including emails and those who have returned to our service during the period April 2023 – March 2024. This also includes signposting and emotional support provided.

Last year we invested in a new post to provide input into our communications and publicity so that we could increase our online presence, strengthen our communications output, and raise mental health awareness to our local community. We 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 2023 and March 2024:

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

2.11 Community Advocacy (Benefits Claims Assistance)

As previously reported, we received 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 funding for this service ended in July 2023, having supported 130 people.

2.12 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 2023/24, we recruited and trained more volunteers, and we are lucky to now have 25-30 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.

The Board of Trustees held an event in February to thank volunteers for their hard work and dedication to Stockport and District Mind.

2.13 Trustees & Management

We would like to record our thanks to Imelda Lowe, who has been a trustee with the Board since September 2021 and retired in April 2023. We have benefitted greatly from her wealth of expertise. We would also like to extend our thanks to Beverley Hart who resigned as our Chief Officer in April 2023 and welcome Sarah Powell who joined us as Chief Officer in May 2023.

2.14 Students

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

Between April 2023 and March 2024, we have had one student on placement. The student is supervised by our qualified Practice Educator. We continue to liaise with the University of Central Lancashire (UCLAN), The University of Manchester, Manchester Metropolitan University and Salford University regarding social work placements.

2.15 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.

2.16 User Engagement

To ensure maximum collaboration, Stockport Mind devised and circulated a satisfaction survey to all current users and also included request for feedback around new services or unmet needs. This will be collated and used to inform future plans for 2024 and beyond.

3 Financial review

3.1 Summary

During the year, we benefitted from:

- **Signpost Stockport for Carers** - £40k from a contract to support the Stockport Carer's Hub. (The income was reduced this year due to a temporary resourcing issue, now resolved.)
- **Eric Wright Charitable Trust** - £10k supporting core expenses
- **Training Services** – including £24k for the second year of a 3-year NHS contract (subcontracted via TOG MIND) to provide Menopause Awareness training and £27k from SMBC to provide Connect 5 training
- **Donations** –£59k (up from £37k in 22/23). This includes £11.3k from New Look and £7.7k from Fichtner Consulting Engineers who made us their Charity of the Year. A legacy of £9.9k from the family of Michael John Heale is being spent on maintaining our advice and support line in East Cheshire. An initial donation of £10.2k was received during this year from the family of Jim Clarke, who ran a series of marathons and half marathons in memory of their dad and uncle; part of the money raised will be used to launch a men's mental health activity group at our allotment space. £1.7k was received from the Northumberland Community Pub and £1.5k from Hazel Grove Golf Club. There were numerous other substantial donations, many thanks to all the donors
- **Olive Branch** – £2k to facilitate drop-in sessions
- **GreaterSport** - £4.8k for Carers yoga sessions, in conjunction with BOOST and funded by Greater Manchester Sports Partnership
- **Student placements** - £4k from UCLAN

The funds from the sale of Dove House were invested via the CAF Charity Deposit Platform, managed by Flagstone Investment Management. Interest of £3.1k was received during the year.

A 2-year lease (taken out in February 2023) continued to provide our office space in the Cornerstone building in central Stockport.

There were several remaining non-recurring costs related to the office move and sale of Dove House in February 2023.

The trustees ensured careful control of costs in the uncertain economic environment but agreed to self-finance continued volunteer co-ordination and helpline services through our reserves.

The average number of staff employed for the period was 8, which, adjusting for part time staff, is equivalent to 5.8 full time staff. Employment costs represented 64% of total costs.

Stockport and District Mind
Trustees' annual report
for the year ended 31st March 2024

The short-term financial outlook is stable due to the remaining reserves from the sale of Dove House, but concerns remain about the viability of the organisation as a stand-alone entity and steps are being taken to address this (see section 4).

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 £73k on 31st March 2024 compared with £174k in the accounts, of which £56k is restricted.

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 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 investments using the CAF Charity Deposit Platform, managed by Flagstone Investment Management.

The Board considers the risks relating to these to be appropriate.

4 Plans for the future

The Board has recognised for some time that the organisation is too small, with disproportionate overheads. The strategy has been to aim for growth, while preparing for potential consolidation (e.g. merger).

Growth to achieve a sustainable stand-alone operation is still possible, but with diminishing reserves the risk of reliance on growth alone is now judged to be too high. The Board has decided to approach potential partners to discuss options, aiming for a consolidation decision by March 2025.

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 Articles of Association have subsequently been revised, most recently in October 2022.

A Scheme of Delegation is in place.

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 2024 was 5.

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 current 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.

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

Stockport and District Mind
Trustees' annual report
for the year ended 31st March 2024

- 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 Day (Chair)

Date: 19th November 2024

Stockport and District Mind
Trustees' annual report
for the year ended 31st March 2024

I report on the accounts of the company for the year ended 31 March 2024 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: 22 November 2024

Stockport and District Mind
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	59,067	-	59,067	37,372
Charitable activities:	4	73,031	51,005	124,036	114,916
Investments	5	3,145	-	3,145	734
Profit on disposal of fixed assets		-	-	-	216,577
Total income		135,243	51,005	186,248	369,599
Expenditure on:					
Charitable activities:	6	254,930	21,373	276,303	275,130
Total expenditure		254,930	21,373	276,303	275,130
Net income/(expenditure) for the year	7	(119,687)	29,632	(90,055)	94,469
Transfer between funds		5,973	(5,973)	-	-
Net movement in funds for the year		(113,714)	23,659	(90,055)	94,469
Reconciliation of funds					
Total funds brought forward		231,473	32,440	263,913	169,444
Total funds carried forward		117,759	56,099	173,858	263,913

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 2024

	Note	2024	2023
		£	£
Fixed assets			
Tangible assets	-	-	-
Total fixed assets		-	-
Current assets			
Debtors	10	14,579	22,857
Cash at bank and in hand		164,958	246,545
Total current assets		179,537	269,402
Liabilities			
Creditors: amounts falling due in less than one year	11	(5,679)	(5,489)
Net current assets		173,858	263,913
Total assets less current liabilities		173,858	263,913
Net assets		173,858	263,913
The funds of the charity:			
Restricted income funds	12	56,099	32,440
Unrestricted income funds	13	117,759	231,473
Total charity funds		173,858	263,913

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 24 form part of these accounts.

Approved by the trustees on 19/ 11/ 2024 and signed on their behalf by:

.....
Peter Miles (Vice Chair)

.....
Kay Day (Chair)

Stockport and District Mind
Statement of Cash Flows
for the year ending 31 March 2024

	Note	2024 £	2023 £
Cash provided by/(used in) operating activities	15	(84,732)	(173,510)
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		3,145	734
Proceeds from sale of tangible fixed assets		-	320,479
Cash provided by/(used in) investing activities		3,145	321,213
Increase/(decrease) in cash and cash equivalents in the year		(81,587)	147,703
Cash and cash equivalents at the beginning of the year		246,545	98,842
Cash and cash equivalents at the end of the year		164,958	246,545

Stockport and District Mind

Notes to the accounts for the year ended 31 March 2024

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 Board has recognised for some time that the organisation is too small, with disproportionate overheads. The strategy has been to aim for growth, while preparing for potential consolidation (e.g. merger).

Growth to achieve a sustainable stand-alone operation is still possible, but with diminishing reserves the risk of reliance on growth alone is now judged to be too high. The Board has decided to approach potential partners to discuss options, aiming for a consolidation decision by March 2025.

The Board consider it appropriate to prepare the financial statements on a going concern basis as no material adjustment to the charity's assets and liabilities will be needed in the event of a merger .

Stockport and District Mind

Notes to the accounts for the year ended 31 March 2024 (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 2024 (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 2024 (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

	Unrestricted	Restricted	Total 2024 £	Total 2023 £
Donations	49,192	-	49,192	37,372
Legacies	-	9,875	9,875	-
Total	49,192	9,875	59,067	37,372

Stockport and District Mind

Notes to the accounts for the year ended 31 March 2024 (continued)

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2024 £
Eric Wright Charitable Trust	10,000	-	10,000
GreaterSport	4,771	-	4,771
Signpost Carers	40,038	-	40,038
Olive Community Projects	2,082	-	2,082
Fees and other income	16,140	51,005	67,145

Mental Health Advocacy & Counselling Services	73,031	51,005	124,036
---	--------	--------	---------

Previous reporting period

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

<i>Mental Health Advocacy & Counselling Services</i>	<i>68,357</i>	<i>46,559</i>	<i>114,916</i>
--	---------------	---------------	----------------

Investment income

	2024 £	2023 £
5 Income from bank deposits	3,145	734
	3,145	734

Stockport and District Mind

Notes to the accounts for the year ended 31 March 2024 (continued)

6 Analysis of expenditure on charitable activities

	Total 2024 £	Total 2023 £
Staff costs	192,844	199,666
Administration	77,993	73,567
Programme costs	3,966	397
Governance -		
Accountancy and independent examination	1,500	1,500
	<hr/> 276,303	<hr/> 275,130
	<hr/> <hr/> 2024 £	<hr/> <hr/> 2023 £
Restricted expenditure	21,373	28,425
Unrestricted expenditure	254,930	246,705
	<hr/> 276,303	<hr/> 275,130
	<hr/> <hr/>	<hr/> <hr/>

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2024 £	2023 £
Independent examiner's remuneration -		
Accountancy	1,200	1,200
Independent examination	300	300
	<hr/> <hr/>	<hr/> <hr/>

Stockport and District Mind

Notes to the accounts for the year ended 31 March 2024 (continued)

8 Staff costs

Staff costs during the year were as follows:

	2024 £	2023 £
Wages and salaries	161,121	174,488
Social security costs	7,227	7,892
Pension costs	3,229	3,296
Payroll administration	1,189	464
	<hr/>	<hr/>
	172,766	186,140
	<hr/>	<hr/>

Nil employees has employee benefits in excess of £60,000 (2023: Nil).

The average number of staff employed during the period was 10 (2023: 12).

The average full time equivalent number of staff employed during the period was 5 (2023: 8).

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 £34,321 (2023: £31,113).

Stockport and District Mind

Notes to the accounts for the year ended 31 March 2024 (continued)

9 Trustee remuneration and expenses, and related party transactions

No (2023: no) trustee received expenses during the year (2023: £nil).

There were no donations from related parties (2023: 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 (2023: nil).

10 Debtors

	2024 £	2023 £
Accrued income	14,579	21,143
Other debtors	-	1,714
	<hr/>	<hr/>
	14,579	22,857
	<hr/> <hr/>	<hr/> <hr/>

11 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	5,008	4,873
Other creditors	671	616
Taxation and social security costs	-	-
	<hr/>	<hr/>
	5,679	5,489
	<hr/> <hr/>	<hr/> <hr/>

Stockport and District Mind

Notes to the accounts for the year ended 31 March 2024 (continued)

12 Analysis of movements in restricted funds

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
CAB Advocacy	4,375	-	(1,612)	(2,763)	-
CRH Charitable Trust	4,822	-	(1,612)	(3,210)	-
GM TOG Mind	23,243	24,340	(6,328)	-	41,255
Connect 5	-	26,665	(11,821)	-	14,844
Total	32,440	51,005	(21,373)	(5,973)	56,099

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

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
Connect 5	

Stockport and District Mind

Notes to the accounts for the year ended 31 March 2024 (continued)

13 Analysis of movement in unrestricted funds

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	As at 31 March 2024 £
General fund	193,251	135,243	(254,930)	44,195	117,759
Designated fund	38,222	-	-	(38,222)	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	231,473	135,243	(254,930)	5,973	117,759
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Previous reporting period	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance 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/>

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.

Stockport and District Mind

Notes to the accounts for the year ended 31 March 2024 (continued)

14 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	-	-	-
Net current assets/(liabilities)	117,759	-	56,099	173,858
	<hr/>	<hr/>	<hr/>	<hr/>
Total	117,759	-	56,099	173,858
	<hr/>	<hr/>	<hr/>	<hr/>

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

	2024 £	2023 £
Net income/(expenditure) for the year	(90,055)	94,469
Adjustments for:		
Loss/(profit) on sale of fixed assets	-	(216,577)
Dividends, interest and rents from investments	(3,145)	(734)
Decrease/(increase) in debtors	8,278	(5,270)
Increase/(decrease) in creditors	190	(45,398)
	<hr/>	<hr/>
Net cash provided by/(used in) operating	(84,732)	(173,510)

Stockport and District Mind

Notes to the accounts for the year ended 31 March 2024 (continued)

16 Prior year Statement of Financial Activities (including Income and Expenditure account)

	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.