Tameside, Oldham, Glossop and Stockport Mind Ltd

England & Wales · Charity number 1123549

Details

Other names	TAMESIDE, OLDHAM AND GLOSSOP MIND
Status	Registered
Legal form	Charitable company
Company number	06340472
Registered	2008-04-10
Register	View on the Charity Commission register

Contact

Address	Tameside Oldham & Glossop Mind 216-218 Katherine Street Ashton-Under-Lyne OL6 7AS
Phone	0161 330 9223
Email	office@togmind.org
Website	www.togmind.org

Activities

Objects: TO PROMOTE THE PRESERVATION AND THE SAFEGUARDING OF MENTAL HEALTH AND WELLBEING BY CARRYING OUT SUCH ACTIVITIES THAT RELIEVE PERSONS SUFFERING FROM MENTAL HEALTH PROBLEMS AND PROMOTE THEIR RECOVERY AND FOSTER THEIR EMOTIONAL AND PHYSICAL WELLBEING.

Activities: Mental health charity with an ethos of promoting well being social inclusion and recovery through an ever changing variety of activites. Includes counselling, CBT, vocational and therapeutic courses, advocacy, community engagement, carers support, catering academy, vegetarian cafe and horticultural services.

Downloaded from opencharities.uk/ew/1123549

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Arts/culture/heritage/science, Amateur Sport
- **Who:** Children/young People, People With Disabilities, Other Defined Groups, The General Public/mankind

Geography

- Derbyshire
- Oldham
- Stockport
- Tameside

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£4,349,361	£4,420,875	£1,507,602	121
2024-03-31	£4,667,742	£4,507,578	£1,579,116	124
2023-03-31	£3,889,782	£3,584,932	£1,418,952	112
2022-03-31	£3,056,429	£2,932,641	£1,009,102	114
2021-03-31	£2,711,078	£2,498,747	£885,314	100

Downloaded from opencharities.uk/ew/1123549

Trustees

Name	Role	Appointed
Amanda Flynn		2021-06-15
Beverley Butcher		2025-05-12
Bilal Mirza		2021-03-01
John Clarke		2025-05-12
Karen Beal		2021-06-15
Pamela Kay Day		2025-03-07
Rachael Lucas		2025-10-06
Sophie Dawson		2024-05-13
Victoria Jane Murcott		2015-03-23

Downloaded from opencharities.uk/ew/1123549

Tameside, Oldham, Glossop and Stockport Mind Ltd

England & Wales - Charity number 1123549

Accounts

REGISTERED COMPANY NUMBER: 06340472 (England and Wales)
REGISTERED CHARITY NUMBER: 1123549

REPORT OF THE TRUSTEES AND

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

FOR

TAMESIDE, OLDHAM, GLOSSOP AND STOCKPORT MIND LTD
(A COMPANY LIMITED BY GUARANTEE)

TAMESIDE, OLDHAM, GLOSSOP AND STOCKPORT MIND LTD

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2025

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 9
Report of the Independent Auditors	10 to 12
Statement of Financial Activities	13
Balance Sheet	14 to 15
Cash Flow Statement	16
Notes to the Cash Flow Statement	17
Notes to the Financial Statements	18 to 29
Detailed Statement of Financial Activities	30

REFERENCE AND ADMINISTRATIVE DETAILS
for the Year Ended 31 March 2025

Registered Company number
06340472 (England and Wales)

Registered Charity number
1123549

Registered office
216-218 Katherine Street
Ashton-under-Lyne
Lancashire
OL6 7AS

Trustees
K Beal
C Eastwood
A Flynn
B Mirza
V J Murcott
Dr Keith Jeffery
S Dawson
P Kay Day (appointed 07.03.2025)
J Clarke (appointed 12.05.2025)
B Butcher (appointed 12.05.2025)

Company Secretary
J Higson
K Ditchfield

Auditors
Moss & Williamson Limited
Chartered Accountants
Statutory Auditor
Booth Street Chambers
Ashton-under-Lyne
Lancashire
OL6 7LQ

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the Charity are to promote the preservation and the safeguarding of mental health and wellbeing by carrying out such activities that relieve persons suffering from mental health problems and promote their recovery and foster their emotional and physical wellbeing. The Charity abides by any membership agreement with National Mind and is a Local Mind Association (LMA). In carrying out its objects, the Charity promotes equality of opportunity and opposes any form of discrimination on grounds of race, ethnic origin, gender, sexual orientation, age, disability or religion.

Our vision and mission are at the heart of the services we deliver:

- Vision: Enabling everyone in our communities to achieve better mental health.
- Mission: To continue to provide the best quality local mental health services in prevention, early intervention and primary care; alongside empowering individuals and our communities to live well.

Our values underpin our approach to providing quality services:

- Relationships: we listen and ask questions to understand others and to build trust. People matter to us both inside and outside our organisation.
- Aspiration: we support one another, clients, and communities to achieve better mental health.
- Learning: we seek insight and grow from experience; finding new or better ways to contribute to the field of mental health.
- Potential: we encourage personal responsibility for development by discovering and realising the abilities and energies of people.

We delivered our objectives and aims by providing mental health and wellbeing support services to some of the most vulnerable in our communities, both adults and young people. This included early intervention and prevention mental health services, services for people in crisis, talking therapies, community wellbeing activities and training services.

During 2024-25 we have been proud to continue to deliver services to support our communities to achieve better mental health with our key achievements including:

- Providing support to over 6,500 individuals.
- Delivering more than 20,000 appointments across all services.
- 80% improvement for people using Goal-Based outcomes.
- 75% of young people showing improved wellbeing using the Young People's Clinical Outcomes in Routine Evaluation (YP-CORE).
- More than 70% of young people showing improved mental wellbeing using the Short Warwick-Edinburgh Mental Well-being Scale (S-WEMWBS).
- 8 out of 10 clients in our family and young people services saying they would recommend us to their friends.
- 95% of parents and carers saying they would recommend our family and young people services.

We provided quality services to our diverse communities and sought feedback to enable us to continuously improve. Our clients fed back the following about our services:

*"I now have **more confidence**, I don't work well with people normally, but **I trust you**.*
I have come this far, and I couldn't do this without you.
Best practitioner I have had so far."

*"I enjoyed my sessions…., they have really helped me, she supported me with goals and to feel able to succeed, **now I have extra support in place**. She was friendly and I felt comfortable with her. Many thanks for everything!"*

"I just wanted to say thank you for being there for me every week in the group.
*You always make me **feel understood and valued** and having someone in the group with experience of mental health struggles is so important."*

*"Your support, listening, and guidance **have made such a positive difference**, and I genuinely feel stronger and more hopeful because of our sessions"*

*"The practitioners made a **good connection with my son** on the first session the content seems to be straight forward and relevant and has kept my son interested all the way through the course and wanted to come back."*

*"**It was great**, I will tell my family and friends to come."*

*"All the strategies learnt have made such a difference and she **is able to cope** with things so much better."*

*"We got listened to and they **made me feel completely comfortable***
and understood my Autism. They accommodated my needs…."

*"There were blankets, fidgets, food and comfortable sofas. **It was brilliant**."*

*"…. was very easy to speak to **non-judgmental** and offered good advice."*

*"The sessions have been very helpful the children **do not fight anymore** they listen to each other and understand….. taught them not to react to everything but to ignore and walk away from arguments this has helped them very much.*
***It is peaceful at home now**."*

*"We were able to come **as a family**…. The games were a good way of communicating."*

*"She was **really welcoming and understanding**. She made us feel very comfortable in our sessions. We have become a lot stronger through our sessions. Thanks …!"*

Significant activities
The significant activities undertaken during the 2024-2025 financial year are detailed below.

Service delivery and developments
We have continued to work with our commissioners, partners, stakeholders, staff, volunteers and clients to develop and deliver high-quality services that enable our diverse communities to achieve better mental health.

We were pleased that we have been able to continue our key contracted services on behalf of the Greater Manchester Integrated Care Board (GM ICB).

These include the following services to adults:
- Talking Therapies – previously Improving Access to Psychological Therapies (IAPT)
- Living Well Community Navigators and Peer Support
- Multi-Agency Safeguarding Hub (MASH)
- Listening Space
- Safe Haven
- Mental Health Urgent Triage (MHUT)
- Lived Experience Forum
- Diverse Communities Link Worker

With the following services continuing to be provided for children and young people:
- Take 5 Hub
- Community Hive – Emotional and Mental Wellbeing

During 2024-25 we extended our work with the GM ICB with the addition of a 3-year contract for a children and young people's Safe Zones service in Oldham. We received additional funding under the adults' vaccination and access inequality fund to increase the activities of our diverse communities link worker.

We continued to deliver a significant number of the services on behalf of GM ICB with partners across the VCSE sector. This has included:
- Stockport Pure Innovations
- Blue Sci
- Bolton Family Action
- Rochdale and District Mind
- Manchester Mind
- Mind in Salford
- Groundwork
- Positive Steps
- Age UK Oldham
- Bolton Mental Health Independent Support Team (MHIST)
- 42nd Street

We continued delivery of the Youth Justice Service for a second year through a contract with Positive Steps, which will continue into 2025-26. We secured an additional service through Positive Steps for a Probation Wellbeing Hub as part of our adult services, which will continue until August 2025.

We continued to be part of Neighbourhood Mental Health Team delivering the Living Well Tameside service, supporting people age 16+ in Tameside and Glossop. The service is commissioned by NHS.

Tameside and Glossop Clinical Commissioning Group and delivered through a partnership made up of The Big Life group, Pennine Care NHS Foundation Trust and the Anthony Seddon Fund.

In addition, we were pleased to continue to deliver the following contracts on our children and young people services:

- Counselling services on behalf of Saddleworth Schools.
- Navigator services on behalf of Early Break.
- Mental Health Support Teams supporting 19 schools on behalf of Pennine Care NHS Trust Foundation.

With the following services continuing to be provided in our adults' services:

- Tameside Wellbeing Hub on behalf of Tameside MBC.
- Co-occurring conditions service in partnership with Turning Point on behalf of Oldham Council.
- Peer Support services on behalf of Pennine Care NHS Trust Foundation.

We recognise that clients who use our services have multiple needs, and through working with our partners across the sector we can better support clients navigate the system to get the support they need.

We undertook further engagement with partners to support system-wide access to mental health services. This included working with Pennine Care NHS Foundation Trust to implement their VCSE partnership strategy. Activities undertaken to deliver the strategy included:

- Human Factor partnership events focussed on strengthening relationships between mental health providers, which connected more than 400 people working across the mental health system.
- Codesign and implementation of Mental Health Integrated Provider Network.
- Development of a joint workforce plan and sustainability plan for VCSE partnership activity.

Contracts that ended during the year were:

- The children and young people's #Thrive service with Pennine Care NHS Trust Foundation.
- The Minds Matter counselling service with The Big Life group.
- A children and young people's service for Denton Community College.

In addition to our contracted services, we received granting funding to support our activities. This included:

- Eric Wright Charitable Trust – we continued to deliver our families offer through a 3-year grant which started in April 2023. During 2024 the Trust provided an uplift to the original grant to further help us support families. This has enabled us to support 71 families, almost double the amount expected.
- National Mind – provided funding to support the development of a children and young people's trauma informed vision across the Mind network. Further funding has been received to support the development of trauma informed training in 2025-26.
- National Mind – provided funding to continue the Supported Self-Help service, providing 142 adults with a free, 6-week guided programme.
- Manchester Camerata – provided funding through their Music in Mind community programme to provide Music Cafés for people living with dementia. The cafés have been running from the end of 2024 and will continue into 2024-25.
- Millionaire Street Postcode Community Trust Funding – we were pleased to successfully receive this unrestricted funding which will help us to support our activities through counselling and training.

We were also grateful to receive several smaller grants to support our community pantry, wellbeing groups and volunteer activities. This included funding from Action Together, Cash for Kids, Tameside MBC's Winter Warmers fund, Buxton Movers and Sainsburys.

We continued to work in partnership with Mind in Salford, Manchester Mind, Rochdale Mind and Stockport District Mind to deliver the final year of a project supporting people experiencing menopausal symptoms and SMEs working to support their employees through the menopause. This 3-year project was made possible through funding from the Voluntary, Community and Social Enterprise Health and Wellbeing Fund, a joint initiative run by the Department of Health and Social Care, NHS England and the UK Health Security Agency. At the end of the project the partners had supported:

- Over 1000 people through mindfulness and menopause awareness courses.
- Over 240 people through awareness groups for diverse communities.
- Over 650 people working for SMEs with awareness training.
- Over 420 SMEs over the duration of the project.

We provided training to organisations and individuals including tailored training, Connect 5, Supporting Wellbeing, Suicide Awareness and Mental Health First Aid. This included delivering training to the University of Manchester, Tameside MBC, Denton Community College, Positive Steps Oldham, Action Together and Louvolite.

We continue to be grateful to all the people, schools, groups and businesses in our communities who supported us through their fundraising activities and all those who have kindly made any donations to us.

Governance
We continue to look at ways to strengthen our organisation governance and during 2024-2025 undertook the following activities:

- Reviewed our approach to safeguarding incident recording to ensure reportable incidents aligned with the NHS Patient Safety Incident Response Framework.
- Safety planning training redesigned and delivered across the organisation.
- Safeguarding training redesigned and delivered across the organisation.
- Safer recruitment training completed by managers and further improvements to recruitment processes implemented.
- Reporting dashboards developed to provide improved demographic and outcomes reporting with comparisons to national standards.
- Changes implemented to credit control process to ensure cashflow levels met organisational needs to maintain good financial management of charity funds.

Structure and management
During 2024-25 a review of our structure was carried out to optimise our operations, adapt to the changing external environment and ensure the sustainability of our organisation. This resulted in a streamlining of our operations by merging service delivery directorates, consolidating central functions and reducing our management resources. This enabled us to align our resources more efficiently to ensure we are in a position to continue to support the needs of our community and achieve our mission.

In October 2024, we entered discussions with Stockport and District Mind regarding the potential merger of our two charities. Following on from a due diligence and review phase, the Trustees of both organisations agreed to formerly merge charities in March 2024. As a result of the merger Stockport and District Mind became part of Tameside, Oldham, Glossop and Stockport Mind Ltd with staff transferring under the Transfer of Undertakings (Protection of Employment) Regulations.

Social investments
The Charity does not carry out social investment activity.

Grant making
Grant making is not material to the Charity's charitable activities.

Volunteers
Volunteers continue to make a vital contribution to the organisation's achievements and are involved in all aspects of the charity’s activities. A significant number of our services couldn’t have been delivered without the support of our dedicated volunteers. Activities were undertaken to recruit additional volunteers and numbers increased from 75 to 119 volunteers by the end of the year. To recognise the invaluable contribution of our volunteers, activities were held throughout the year to demonstrate our appreciation, offer learning and provide opportunities for connection.

Financial Review
There was a 7% decrease in total income from the previous year. Contract income made up 90%, Grant income made up 7%, followed by income from paid training, rental income, fundraising and other income which collectively made up the remaining 3%.

The Trustees consider the Charity to be a going concern.

Investment Policy
The Executive Committee has decided not to invest available funds in stocks and equities. This is due to cash being utilised for working capital purposes.

Plans for the future period
We will continue to work with our commissioners, partners, stakeholders, staff, and clients to develop and deliver high-quality services that enable our diverse communities to achieve better mental health.

During 2025-26 we will be focussing on improving the support we provide to our communities by:

- Redesigning our Listening Space and Safe Haven services.
- Analysis of reasons for non-attendance at appointments to identify and remove barriers to access.
- Increasing access channels through improvements to systems and technology.

To enhance our client's experiences of our services we will support our staff and co-design activities with a focus on:
Improving approach to trauma through development of advanced training.
Improving feedback channels and use of lived experience forums to influence change.
Working in partnership across the mental health sector to embed Patient and Carer Race Equality Framework.

Following on from the merger with Stockport and District Mind we will work to further integrate staff, services and infrastructures to form Tameside, Oldham, Glossop and Stockport Mind Ltd. We will work with stakeholders across Stockport to co-design the services for the community.

We will carry out a mid-point review of achievement towards the objectives in our 5-year strategic plan. This will include seeking feedback from a wide range of stakeholders to help us identify successes and improvements to take us forward for the remainder of the strategy.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document
The organisation is a charitable company limited by guarantee, incorporated on 10 August 2007 and registered as a charity on 10 April 2008. The company was established under a Memorandum of Association that established the objects and powers of the charitable company and is governed under its Article of Association as revised on 18 November 2013. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of new trustees
The directors of the company are also charity trustees for the purpose of charity law and under the company's articles are known as members of the Executive Committee.

The Executive Committee members are elected for a period of one year after which they must be re-elected. All Executive Committee members give their time voluntarily and receive no benefits from the charity.

Organisational structure
The Executive Committee of Tameside Oldham, Glossop and Stockport Mind has not less than three and not more than fifteen members who meet monthly and are responsible for the strategic direction and policy of the charity. All the members are from a variety of professional backgrounds relevant to the work of the charity. The Chief Executive is also part of the Executive Committee as secretary but has no voting right.

The Executive Committee retains responsibility in all circumstances for ensuring the organisation operates within the requirements of the law, the Charity Commission and Companies House and its own Memorandum and Articles of Association. It determines the overall strategic direction of the Charity and is responsible for promoting and protecting TOG Mind's position, values, integrity, image and reputation. The Executive Committee ensures high standards of governance that command the confidence of TOG Mind's stakeholders, including members, service users and commissioners. The committee monitors the performance of the CEO and holds her to account for delivery against the business plan, budget and balanced scorecard performance.

Chief Executive Officer: Jennifer Higson

Decision making
The majority of operational decisions are delegated to the CEO, in line with her responsibilities for managing the organisation in accordance with the strategic, planning and budgetary parameters and risk management strategy approved by the Board. The Chief Executive is supported by directors and they are responsible for the supervision of their staff teams and operational service delivery and compliance.

Operational issues will be escalated to the Executive Committee where, in the judgement of the CEO, there is the risk of deviation from the organisation's strategic or financial plans or where there is political sensitivity or significant operational or reputational risk.

Induction and training of new trustees
The Executive Committee members are recruited for their specific skills and experience in specialist areas to meet organisational-wide priorities across a range of services. The Executive Committee members are provided with an induction process which includes the provision of written information about the organisation and their responsibilities as committee members. Each member has an induction meeting with the Chair, the Chief Executive, a member of the Executive Committee and a member of the Leadership Team who cover the organisational history, current focus and future strategy.

Key management remuneration
The Executive Committee takes responsibility for remuneration decisions concerning the CEO and directorate heads.

Risk management
The Executive Committee has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the process of developing a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers and clients. The continuing implementation of the British Association for Counselling & Psychotherapy (BACP) ensures a consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Reserves policy
Tameside Oldham, Glossop and Stockport Mind Board has agreed that it will endeavour to maintain sufficient reserves to ensure that adequate funding is available to finance wind-down costs that would be associated with closure, and to manage cost issues relating to withdrawal of specific contracting funding in a way that is the least damaging to those in need of our services.

The Board is conscious that the closure of services or whole charities is not uncommon but part of the responsibility of the trustees of any charity is to mitigate the negative effects rapid closure can have on vulnerable services users and staff.

The trustees agree that a minimum reserve of three months running costs are prudent to protect the organisation from financial risk.

In addition, the buildings occupied by the charity, 212-218 Katherine Street is fully owned and could be realised if required.

The reserves are in place to fund the following points:

- To maintain cash flow. Committed regular expenditure including salaries need to be protected against delayed income or income paid in arrears. Three months typical running costs have been calculated as sufficient to protect the organisation from financial risk.
- Grant/Contract income not being renewed, allowing to cover costs at short notice.
- To cover the costs of making the workforce redundant.
- For repairs and maintenance. Where a large-scale repair or maintenance is required which would otherwise threaten the running of the charity and is not covered by an insurance policy
- To provide an investment fund. Where a new service that meets the charitable objectives and has been calculated to be self-sufficient but requires a start-up fund to establish it.
- Wind-up or re-build. Where the charity has been forced to make the majority of paid workers redundant, to continue the payment of those staff and services identified as essential to either complete the wind-up of the charity, or to re-build it.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Tameside, Oldham, Glossop and Stockport Mind Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charity SORP.
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

In so far as the trustees are aware:

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

AUDITORS

The auditors, Moss & Williamson Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....
Dr Keith Jeffrey - Trustee Chair

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF TAMESIDE, OLDHAM, GLOSSOP AND STOCKPORT MIND LTD

Opinion

We have audited the financial statements of Tameside, Oldham, Glossop and Stockport Mind Ltd (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Enquiries were made of the Trustees and management with a view to identifying those laws and regulations that could be expected to have a material impact on the financial statements.

We obtained an understanding of the legal and regulatory framework that the company operates in, and the principal risks of non-compliance with laws and regulations which we identified as being significant to the company related to UK Financial Reporting Standards, Company Law, Charity Law, UK Tax Legislation and Health & Safety regulation. We considered the extent to which the non-compliance with these regulations would have an impact on the accounts.

The audit procedures we undertook in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) included, but not limited to:

- enquiries of management about procedures for compliance with laws and regulations
- enquiring of management as to whether they had any knowledge of actual, suspected or alleged fraud
- we inspected the minutes of meetings of those charges with governance
- in addressing the risk of fraud through management override of controls we tested the appropriateness of journals entries
- we ensured the audit team were alert for any identification of non-compliance throughout the audit

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF TAMESIDE, OLDHAM, GLOSSOP AND STOCKPORT MIND LTD

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

for and on behalf of Moss & Williamson Limited
Chartered Accountants
Statutory Auditor
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Booth Street Chambers
Ashton-under-Lyne
Lancashire
OL6 7LQ

Date: .....

TAMESIDE, OLDHAM, GLOSSOP AND STOCKPORT MIND LTD

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	**2025 Total funds £**	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**34,488**	**-**	**34,488**	48,015
Charitable activities					
Adult Services	3	**2,610,396**	**64,428**	**2,674,824**	2,486,679
Children and Young People		**1,204,727**	**56,950**	**1,261,677**	1,389,933
Community Development		**99,448**	**187,101**	**286,549**	475,384
Central Services		**84,282**	**-**	**84,282**	264,290
Other income		**7,541**	**-**	**7,541**	3,441
Total		**4,040,882**	**308,479**	**4,349,361**	4,667,742
EXPENDITURE ON					
Raising funds	4	**3,791**	**-**	**3,791**	10,611
Charitable activities	5				
Adult Services		**1,900,445**	**64,669**	**1,965,114**	1,931,366
Children and Young People		**1,064,563**	**72,486**	**1,137,049**	1,121,806
Community Development		**202,766**	**201,843**	**404,609**	337,598
Central Services		**905,312**	**5,000**	**910,312**	1,106,197
Total		**4,076,877**	**343,998**	**4,420,875**	4,507,578
NET INCOME/(EXPENDITURE)		**(35,995)**	**(35,519)**	**(71,514)**	160,164
Transfers between funds	15	**(15,416)**	**15,416**	**-**	-
Net movement in funds		**(51,411)**	**(20,103)**	**(71,514)**	160,164
RECONCILIATION OF FUNDS					
Total funds brought forward		**1,559,013**	**20,103**	**1,579,116**	1,418,952
TOTAL FUNDS CARRIED FORWARD		**1,507,602**	**-**	**1,507,602**	1,579,116

The notes form part of these financial statements

BALANCE SHEET
31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	**2025 Total funds £**	2024 Total Funds £
FIXED ASSETS					
Tangible assets	11	**538,797**	**-**	**538,797**	571,303
CURRENT ASSETS					
Debtors	12	**414,825**	**-**	**414,825**	425,704
Cash at bank and in hand		**847,648**	**-**	**847,648**	784,127
		1,262,473	**-**	**1,262,473**	1,209,831
CREDITORS					
Amounts falling due within one year	13	**(293,668)**	**-**	**(293,668)**	(202,018)
NET CURRENT ASSETS		**968,805**	**-**	**968,805**	1,007,813
TOTAL ASSETS LESS CURRENT LIABILITIES		**1,507,602**	**-**	**1,507,602**	1,579,116
NET ASSETS		**1,507,602**	**-**	**1,507,602**	1,579,116
FUNDS	15				
Restricted funds		**-**	**-**	**-**	20,103
Unrestricted funds		**1,507,602**	**-**	**1,507,602**	1,559,013
TOTAL FUNDS		**1,507,602**	**-**	**1,507,602**	1,579,116

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The notes form part of these financial statements

BALANCE SHEET - continued
31 March 2025

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....
Dr Keith Jeffrey
Trustee

CASH FLOW STATEMENT
for the Year Ended 31 March 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	**68,035**	115,694
Net cash used in operating activities		**68,035**	115,694
Cash flows from investing activities			
Purchase of tangible fixed assets		**(4,514)**	(27,582)
Net cash used in investing activities		**(4,514)**	(27,582)
Net cash used in financing activities		**-**	-
Change in cash and cash equivalents in the reporting period		**63,521**	88,112
Cash and cash equivalents at the beginning of the reporting period	2	**784,127**	696,015
Cash and cash equivalents at the end of the reporting period	2	**847,648**	784,127

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
for the Year Ended 31 March 2025

1. RECONCILAITION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	**(71,514)**	160,164
Adjustments for:		
Depreciation charges	**37,020**	38,029
(Increase)/decrease in debtors	**10,879**	252,898
Increase/(decrease) in creditors	**91,650**	(335,397)
Net cash provided by operations	**68,035**	115,694

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2025	2024
	£	£
Cash at bank and in hand	**847,648**	784,127
Total cash and cash equivalents	**847,648**	784,127

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24	Cash flow	**At 31.3.25**
	£	£	**£**
Net cash			
Cash at bank and in hand	**784,127**	**63,521**	**847,648**
Total	**784,127**	**63,521**	**847,648**

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

The presentation currency of the financial statements is the pound sterling (£).

Critical accounting judgements and key sources of estimation uncertainty
In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, 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 Trust 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 a treated as a contingent asset and disclosed if material.

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

Expenditure and liabilities
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

1. ACCOUNTING POLICIES - continued

Expenditure and liabilities
Liabilities arising from future funding commitments and constructive obligations including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain give rise to a provision in the accounts which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities and is decreased by the utilisation of any provision within the period and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocation and apportionment of costs
Costs are allocated into 4 divisions - Adult Services, Children and Young People, Community Development and Central Services in line with budget.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold property improvements	-	10% on cost
Fixtures and fittings	-	15% on reducing balance
Computer equipment	-	25% on cost

Freehold land and property are valued at the latest surveyors' valuation. The Trustees consider that the valuation remains appropriate.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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 can only be used for particular, restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular, restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Volunteers
In accordance with the SORP and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

Going concern
The trustees have at the time of approving the financial statements, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	**34,488**	48,015

3. INCOME FROM CHARITABLE ACTIVITIES

Activity		2025 £	2024 £
Contract income	Adult Services	**2,606,166**	2,415,015
Earned income	Adult Services	**4,230**	5,949
Grants	Adult Services	**64,428**	65,715
Contract income	Children and Young People	**1,203,127**	1,302,939
Earned income	Children and Young People	**1,600**	3,200
Grants	Children and Young People	**56,950**	83,794
Contract income	Community Development	**69,898**	447,434
Grants	Community Development	**187,101**	27,750
Earned income	Community Development	**29,450**	200
Other	Community Development	**100**	-
Contract income	Central Services	**17,500**	17,500
Earned income	Central Services	**66,782**	82,400
Grants	Central Services	**-**	164,390
Other	Central Services	**7,541**	3,441
		4,314,873	4,619,727

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Small grants individually less than £1,000	**1,783**	1,422
National Mind Active Monitoring	**64,428**	65,715
National Mind Counselling	**-**	26,315
Charlie Waller Trust - Parent Carer Peer Support	**-**	5,242
Eric Wright Trust	**36,000**	49,000
Department of Health and Social Care Work and Health Fund	**172,868**	158,718
National Mind Time to Talk Day Legacy Grant	**-**	5,000
National Mind Time to Talk Day Small Grant	**-**	1,000
Tameside MBC Winter Pressures Grant	**-**	1,000
Screwfix Foundation Grant	**-**	5,000
National Mind Flexigrant - CYP Hive	**-**	3,237
National Mind Cost of living crisis fund	**-**	20,000
Manchester Camerata Music in Mind	**10,000**	-
Tameside MBC Winter warmers Grant	**1,400**	-
National Mind Trauma Informed Grant	**20,000**	-
National Mind Buxton Movers Grant	**2,000**	-
	308,479	341,649

4. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Fundraising costs	**3,791**	10,611

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Adult Services	**1,951,610**	**13,504**	**1,965,114**
Children and Young People	**1,121,979**	**15,070**	**1,137,049**
Community Development	**396,663**	**7,946**	**404,609**
Central Services	**475,095**	**435,217**	**910,312**
	3,945,347	**471,737**	**4,417,084**

6. SUPPORT COSTS

	Administrative overheads	Financial costs	Human resources
	£	£	£
Adult Services	**669**	**-**	**12,280**
Children and Young People	**1,390**	**-**	**10,037**
Community Development	**2,158**	**461**	**2,904**
Central Services	**107,405**	**1,359**	**12,868**
	111,622	**1,820**	**38,089**

	Professional fees	Premises expenses	Governance costs	Totals
	£	£	£	£
Adult Services	**338**	**217**	**-**	**13,504**
Children and Young People	**35**	**3,608**	**-**	**15,070**
Community Development	**1,883**	**540**	**-**	**7,946**
Central Services	**171,484**	**131,794**	**10,307**	**435,217**
	173,740	**136,159**	**10,307**	**471,737**

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Auditors' remuneration (Exc. VAT)	**8,500**	7,500
Depreciation - owned assets	**37,020**	38,029
Hire of plant and machinery	**4,403**	2,887
Other operating leases	**48,930**	49,442

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

Trustees' expenses paid in the year amounted to £107 (2024 - £nil).

9. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	**2,913,260**	2,785,941
Social security costs	**257,694**	239,493
Other pension costs	**158,515**	134,110
	3,329,469	3,159,544

The average monthly number of employees during the year was as follows:

	2025	2024
Services	**121**	124

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
£60,001 - £70,000	**1**	1

10. COMPARITIVES FOR THE STATEMENT OF FINANCIAL ACTIVITES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	48,015	-	48,015
Charitable activities			
Adult Services	2,420,964	65,715	2,486,679
Children and Young People	1,306,139	83,794	1,389,933
Community Development	447,634	27,750	475,384
Central Services	99,900	164,390	264,290
Other income	3,441	-	3,441
Total	4,326,093	341,649	4,667,742
EXPENDITURE ON			
Raising funds	10,611	-	10,611
Charitable activities			
Adult Services	1,865,620	65,746	1,931,366
Children and Young People	986,251	135,555	1,121,806
Community Development	309,848	27,750	337,598
Central Services	936,807	169,390	1,106,197
Total	4,109,137	398,441	4,507,578
NET INCOME/(EXPENDITURE)	216,956	(56,792)	160,164
Transfers between funds	(53,912)	53,912	-
Net movement in funds	163,044	(2,880)	160,164
RECONCILIATION OF FUNDS			
Total funds brought forward	1,395,969	22,983	1,418,952
TOTAL FUNDS CARRIED FORWARD	1,559,013	20,103	1,579,116

11. TANGIBLE FIXED ASSETS

	Freehold property £	Short leasehold property improvements £	Fixtures and fittings £	Computer equipment £	Totals £
COST OR VALUATION					
At 1 April 2024	**440,000**	**125,190**	**38,594**	**132,966**	**736,750**
Additions	**-**	**-**	**-**	**4,514**	**4,514**
At 31 March 2025	**440,000**	**125,190**	**38,594**	**137,480**	**741,264**
DEPRECIATION					
At 1 April 2024	**-**	**48,788**	**29,736**	**86,923**	**165,447**
Charge for year	**-**	**12,733**	**1,329**	**22,958**	**37,020**
At 31 March 2025	**-**	**61,521**	**31,065**	**109,881**	**202,467**
NET BOOK VALUE					
At 31 March 2025	**440,000**	**63,669**	**7,529**	**27,599**	**538,797**
At 31 March 2024	440,000	76,401	8,859	46,043	571,303

Cost or valuation at 31 March 2025 is represented by:

	Freehold property £	Short leasehold property improvements £	Fixtures and fittings £	Computer £	Totals £
Valuation in 2023	440,000	-	-	-	440,000
Cost	-	125,190	38,594	137,480	301,264
	440,000	**125,190**	**38,594**	**137,480**	**741,264**

11. TANGIBLE FIXED ASSETS – continued

If the freehold properties had not been revalued it would have been included at the following historical cost:

	2025	2024
	£	£
Cost	**591,255**	591,255
Aggregate depreciation	**184,960**	174,046

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Debtors	**362,028**	377,243
Other debtors	**20,619**	5,000
Prepayments and accrued income	**32,178**	43,461
	414,825	425,704

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	**25,214**	13,249
Social security and other taxes	**51,217**	55,539
Other creditors	**26,754**	21,608
Accruals	**13,564**	10,289
Deferred income (see analysis on next page)	**176,919**	101,333
	293,668	202,018

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR - Continued

Income is deferred based on the service delivery of projects, the movement in deferred income is below:

	Opening deferrals £	Released in year £	Received less released in year £	**Deferred at year end £**
Positive Steps Youth Justice Service (YJS)	6,667	(6,667)	6,667	**6,667**
Non MHST schools support in Oldham	17,791	(17,791)	-	**-**
Prepaid training services	12,000	(12,000)	6,000	**6,000**
Dtoc Steps to Home worker	14,875	(14,875)	-	**-**
Mental Health Urgent Triage (MHUT) Peer	50,000	(50,000)	-	**-**
Peer support workers Tameside and Oldham	-	-	10,000	**10,000**
Vaccination Access and Inequalities funding	-	-	30,000	**30,000**
Population Health Management funding	-	-	66,150	**66,150**
Trauma Informed Vision	-	-	3,102	**3,102**
Postcode Community Trust Funding	-	-	50,000	**50,000**
Restricted donation to be used in 2025-26	-	-	5,000	**5,000**
	101,333	(101,333)	176,919	**176,919**

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025 £	2024 £
Within a year	**58,103**	52,262
Between two and five years	**297,169**	201,131
In more than five years	-	120,833
	355,272	374,226

15. MOVEMENT IN FUNDS

	At 31.03.24	Net movement in funds	Transfers between funds	At 31.03.25
	£	£	£	£
Unrestricted funds				
General fund	**1,559,013**	**(35,995)**	**(15,416)**	**1,507,602**
Restricted funds				
Department of Health & Social Care Work and Health Fund	**15,103**	**(15,108)**	**5**	**-**
Screwfix Foundation Grant	**5,000**	**(5,000)**	**-**	**-**
National Mind Active Monitoring	**-**	**(241)**	**241**	**-**
National Mind Trauma Informed grant	**-**	**(23)**	**23**	**-**
National Mind Flexigrant	**-**	**(1)**	**1**	**-**
Eric Wright Trust	**-**	**(15,512)**	**15,512**	**-**
Manchester Camerata	**-**	**(21)**	**21**	**-**
Action Together Volunteer Celebration Fund	**-**	**(50)**	**50**	**-**
National Mind Buxton Movers Grant	**-**	**437**	**(437)**	**-**
	20,103	**(35,519)**	**15,416**	**-**
TOTAL FUNDS	**1,579,116**	**(71,514)**	**-**	**1,507,602**

Net movement in funds included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	**4,040,882**	**(4,076,877)**	**(35,995)**
Restricted funds			
Small grants individually less than £1,000	**833**	**(883)**	**(50)**
National Mind Active Monitoring	**64,428**	**(64,669)**	**(241)**
National Mind Trauma informed	**20,000**	**(20,023)**	**(23)**
National Mind Flexigrant - CYP Hive	**950**	**(951)**	**(1)**
Eric Wright Trust	**36,000**	**(51,512)**	**(15,512)**
Department of Health and Social Care Work and health fund	**172,868**	**(187,976)**	**(15,108)**
Music in Mind	**10,000**	**(10,021)**	**(21)**
TMBC Winter warmers fund	**1,400**	**(1,400)**	**-**
National Mind Buxton Movers Grant	**2,000**	**(1,563)**	**437**
Screwfix Foundation Grant	**-**	**(5,000)**	**(5,000)**
	308,479	**(343,998)**	**(35,519)**
TOTAL FUNDS	**4,349,361**	**(4,420,875)**	**(71,514)**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 31.03.23	Net movement in funds	Transfers between funds	At 31.03.24
	£	£	£	£
Unrestricted funds				
General fund	1,395,969	216,956	(53,912)	1,559,013
Restricted funds				
Department of Health & Social Care Work and Health Fund	22,983	(7,880)	-	15,103
National Mind Active Monitoring	-	(32)	32	-
National Mind Counselling	-	(50,353)	50,353	-
Eric Wright Trust	-	(1,408)	1,408	-
Screwfix Foundation Grant	-	5,000	-	5,000
	22,983	(54,673)	51,793	20,103
TOTAL FUNDS	1,418,952	162,283	(2,119)	1,579,116

Net movement in funds included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	4,326,093	(4,109,137)	216,956
Restricted funds			
Small grants individually less than £1,000	1,422	(1,422)	-
National Mind Active Monitoring	65,715	(65,746)	(31)
National Mind Counselling	26,315	(76,668)	(50,353)
Charlie Waller Trust – Parent Carer Peer Support	5,242	(5,242)	-
Eric Wright Trust	49,000	(50,407)	(1,407)
National Mind Time to Talk Day Legacy Grant	5,000	(5,000)	-
National Mind Time to Talk Day Small Grant	1,000	(1,000)	-
Tameside MBC Winter Pressures Grant	1,000	(1,000)	-
Screwfix Foundation Grant	5,000	-	5,000
National Mind Flexigrant - CYP Hive	3,237	(3,237)	-
National Mind Cost of living crisis fund	20,000	(20,000)	-
Department of Health and Social Care Work and health fund	158,718	(168,719)	(10,001)
	341,649	(398,441)	(56,792)
TOTAL FUNDS	4,667,742	(4,507,578)	160,164

15. MOVEMENT IN FUNDS – continued

A current year 12 months and prior year 12 months combined net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**8,366,975**	**(8,186,014)**	**180,961**
Restricted funds			
Small grants individually less than £1,000	**2,255**	**(2,305)**	**(50)**
National Mind Active Monitoring	**130,143**	**(130,415)**	**(272)**
National Mind Trauma informed	**20,000**	**(20,023)**	**(23)**
National Mind Flexigrant - CYP Hive	**4,187**	**(4,188)**	**(1)**
National Mind Counselling	**26,315**	**(76,668)**	**(50,353)**
Charlie Waller Trust - Parent Carer Peer Support	**5,242**	**(5,242)**	**-**
Eric Wright Trust	**85,000**	**(101,919)**	**(16,919)**
National Mind Time to Talk Day Legacy Grant	**5,000**	**(5,000)**	**-**
National Mind Time to Talk Day Small Grant	**1,000**	**(1,000)**	**-**
Tameside MBC Winter Pressures Grant	**1,000**	**(1,000)**	**-**
Screwfix Foundation Grant	**5,000**	**(5,000)**	**-**
National Mind Cost of living crisis fund	**20,000**	**(20,000)**	**-**
Department of Health and Social Care Work and health fund	**331,586**	**(356,695)**	**(25,109)**
Music in Mind	**10,000**	**(10,021)**	**(21)**
TMBC Winter warmers fund	**1,400**	**(1,400)**	**-**
National Mind Buxton Movers Grant	**2,000**	**(1,563)**	**437**
	650,128	**(742,439)**	**(92,311)**
TOTAL FUNDS	**9,017,103**	**(8,928,453)**	**88,650**

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**34,488**	48,015
Charitable activities		
Contract income	**3,896,791**	4,182,888
Earned income	**102,062**	91,749
Grants	**308,479**	341,649
	4,307,332	4,616,286
Other income	**7,541**	3,441
Total incoming resources	**4,349,361**	4,667,742
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	**3,791**	10,611
Charitable activities		
Direct costs		
Staff costs	**2,913,260**	2,785,941
Social security	**257,694**	239,493
Pension costs	**158,515**	134,110
Other staff costs	**37,166**	39,413
Direct Project Costs	**615,881**	900,289
	3,982,516	4,099,245
Support costs		
Administrative overheads		
Accountancy	**10,200**	9,300
Computer costs	**108,083**	98,665
Volunteer costs	**1,029**	1,951
Professional charges	**43,010**	27,830
Insurance	**22,647**	18,974
Communication costs	**52,396**	37,200
Premises costs	**136,158**	129,992
Administration costs	**59,225**	71,233
	432,748	395,144
Finance		
Bank charges	**1,820**	2,577
Total resources expended	**4,420,875**	4,507,577
Net (expenditure)/income	**(71,514)**	160,164

Tameside, Oldham, Glossop and Stockport Mind Ltd

England & Wales - Charity number 1123549

Accounts

'Approved'

REGISTERED COMPANY NUMBER: 06340472 (England and Wales)
REGISTERED CHARITY NUMBER: 1123549

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

FOR

TAMESIDE, OLDHAM AND GLOSSOP MIND

TAMESIDE, OLDHAM AND GLOSSOP MIND

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2024

	Page
Reference and administrative details	2
Report of the Trustees	3 to 10
Report of the Independent Auditors	11 to 13
Statement of Financial Activities	14
Balance Sheet	15 to 16
Statement of Cash Flows	17
Notes to the Statement of Cash Flows	18
Notes to the Financial Statements	19 to 33
Detailed Statement of Financial Activities	34

REFERENCE AND ADMINISTRATIVE DETAILS
for the Year Ended 31 March 2024

Registered Company number

06340472 (England and Wales)

Registered Charity number

1123549

Registered office

216-218 Katherine Street
Ashton-under-Lyne
Lancashire
OL6 7AS

Trustees

K Beal	
A J Coren	
B Dey	
C Eastwood	
A Flynn	
R Mercer	(resigned 07.08.2023)
B Mirza	
V J Murcott	
R Umpleby	
Dr Keith Jeffery	
S Dawson	(appointed 13.05.2024)

Company Secretary

J Higson

Auditors

Moss & Williamson Limited
Chartered Accountants
Statutory Auditor
Booth Street Chambers
Ashton-under-Lyne
Lancashire
OL6 7LQ

TAMESIDE, OLDHAM AND GLOSSOP MIND

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the Charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the Charity are to promote the preservation and the safeguarding of mental health and wellbeing by carrying out such activities that relieve persons suffering from mental health problems and promote their recovery and foster their emotional and physical wellbeing. The Charity abides by any membership agreement with National Mind and is a Local Mind Association (LMA). In carrying out its objects, the Charity promotes equality of opportunity and opposes any form of discrimination on grounds of race, ethnic origin, gender, sexual orientation, age, disability or religion.

Our vision and mission are at the heart of the services we deliver:

- Vision: Enabling everyone in our communities to achieve better mental health.
- Mission: To continue to provide the best quality local mental health services in prevention, early intervention and primary care; alongside empowering individuals and our communities to live well.

Our values underpin our approach to providing quality services:

- Relationships: we listen and ask questions to understand others and to build trust. People matter to us both inside and outside our organisation.
- Aspiration: we support one another, clients, and communities to achieve better mental health.
- Learning: we seek insight and grow from experience; finding new or better ways to contribute to the field of mental health.
- Potential: we encourage personal responsibility for development by discovering and realising the abilities and energies of people.

We delivered our objectives and aims by providing mental health and wellbeing support services to some of the most vulnerable in our communities, both adults and young people. This included early intervention and prevention mental health services, services for people in crisis, talking therapies, community wellbeing activities and training services.

During 2023-24 we have been pleased to continue to deliver services to support our communities to achieve better mental health. Our key achievements included:

- Providing support to over 7,500 individuals.
- Delivering more than 20,000 appointments across all services.
- 78% of our clients achieved significant goal-based improvements.
- 9 out of 10 clients in our family and young people services would confidently recommend us to their friends.

We provided quality services to our diverse communities and sought feedback to enable us to continuously improve. Our clients fed back the following about our services:

*"I really wanted to send you a massive thank you for your **kindness, openness, support** and encouragement. You have helped to give me back some of my confidence, self-esteem and self-worth.... you've given me back things I thought I'd lost forever ...."*

*"We were **treated as individuals** and not made to feel as if our troubles were trivial or that we were to blame in any way."*

*"Facilities are good, **staff amazing** with children."*

*"Safe space to open up and **felt understood**. Great suggestions to take home and try."*

*"I **feel better** than I had hoped at the end of the session, and I now have relief from my stress and anxiousness."*

"I want to thank you (and the Peer Support Project) for your time, and all the experience I have gained. From the managerial and clinical supervision provided to me, and the educational / qualification opportunities afforded to me.

*You have been a great mentor and **I have learned a lot** about myself."*

*"This service has helped me **feel calmer and more relaxed** about things, enabling me to cope better!"*

*"I felt **less overwhelmed and less anxious** at the end of the session."*

*"I feel very lucky that this service is available to us. The drop in is a godsend. Everybody we have had contact with have been **very warm and supportive**."*

*"Through the groups, I **made new friends** and developed a routine that stabilised my mood."*

*"I felt like I was **understood, and not judged**. You made me feel really comfortable."*

*"I felt calmer, less anxious, and **more motivated** at the end of my session!"*

*"I feel that the service was very helpful, and I felt supported…. I did not feel judged…. and she displayed excellent empathy throughout…. It is so important that a service user feels that it is a **safe space to talk**…."*

Significant activities
The significant activities undertaken during the 2023-2024 financial year are detailed below.

Accessible and trauma-informed services
To support our communities to achieve better mental health we continued to look at ways to improve access to services that are safe and trauma-informed. We established a trauma-informed working group and delivered training to our managers on trauma-informed approaches. We put trauma-informed training licenses in place for our staff working with children and young people.

We have continued to enhance our buildings to create welcoming, informal community spaces. Changes to our reception waiting areas were designed with open access in mind to support our wellbeing and drop-in services.

We supported access for neurodivergent clients by:
- Creating quieter waiting spaces.
- Providing pre-booked appointments.
- Creating service information videos to show what to expect in our buildings.
- Providing fidget toys and low stimulus rooms.

We increased our digital offer by providing online self-referrals and embedding digital wellbeing platforms. This included:
- Providing digital mental health and wellbeing courses for children and young people through SilverCloud, an online mental health platform.
- An online referral form developed for our family services.
- Providing online self-referrals via National Mind's Supported Self-Help platform.

We supported our staff to increase their knowledge and engage with clients across a broad range of diverse communities. This included:
- Neurodiversity training for staff delivering children and young people's services.
- Holding lunch and learn sessions and sharing celebration stories for South Asian Heritage Month.
- Delivering menopause awareness training to managers across the organisation.

We co-designed services with our lived experience forum and stakeholders throughout the community. This included:

- Establishing a Lived Experience Forum and Lived Experience Co-ordinator in Oldham.
- Co-designing our volunteer strategy with volunteers.
- Providing opportunities for young people to be involved in local commissioning and gain qualifications through the HOPE co-production group.
- Working with Diversity Matters Northwest to codesign a culturally appropriate and multi-lingual counselling service for South Asian communities.

We continued to ensure wide accessibility to sources of support by delivering services in the community, providing drop-in services and delivering a wide variety of services to meet the different needs of our communities.

Service development

We have continued to work with our commissioners, partners, stakeholders, staff, volunteers and clients to develop and deliver high-quality services that enable our diverse communities to achieve better mental health.

We were pleased that we have been able to continue our key contracted services to adults including Improving Access to Psychological Therapies (IAPT), Living Well, Multi-Agency Safeguarding Hub (MASH), Delayed Transfer of Care (DTOC), Listening Space and The Safe Haven.

We further developed services by delivering from additional community spaces and increasing the number of Navigators on the Living Well service in Oldham to cover every Primary Care Network, resulting in 1,931 clients being referred. The DTOC service was expanded as part of the Greater Manchester Moving on Project to include the Steps to Home service.

The counselling service Minds Matter, which we delivered in partnership with The Big Life Group, continued through 2023-24, supporting 661 clients. However, the funding came to an end early in the 2024-25 financial year, after 40 successful years of the service existing in various forms. We continued to deliver our paid for counselling services and are reviewing options to expand this to fill the gap left by the end of the Minds Matter service.

We expanded delivery on the Supported Self-help adults service, supporting 118 people through the continuation of grant funding from National Mind.

We were pleased to be one of the first VCSE partners involved in the Mental Health Urgent Triage pilot. This involved our practitioners being based in the 111-helpline service to provide information to people in need of non-urgent mental health support. The service will continue into 2024-25.

We provided further support to adults through a partnership with Turning Point to deliver a co-occurring conditions service on behalf of Oldham Council, which has been extended into 2024-25. We worked with Diversity Matters Northwest to provide a multi-lingual counselling service for South Asian communities.

Our Wellbeing Hub in Tameside has continued to provide wellbeing activities to the local community delivering 256 group sessions including creative writing, arts and crafts, an autism group, over 50s peer support group, get to know your gadget sessions, yoga, walk and talks, and boards games and brews. There were 1,345 people who participated in activities, and 78% of people accessing the Wellbeing Hub reported a positive change due to the activities they had undertaken.

We added additional wellbeing activities including an allotment to provide a community garden. We provided sessions to connect people with local practical, financial and social support. These community connections sessions also helped people affected by the increased cost of living with access to support through a free food pantry, free hygiene items and foodbank voucher referrals.

Our Peer Support service continued to support adults who are struggling with their mental health through trained volunteers, who have first-hand experience of mental health challenges. We continued to be part of Oldham Social Prescribing, in partnership with Action Together, Positive Steps and Age UK, which connects people to community groups, activities and organisations to support people to improve their health, wellbeing and social connections.

We were pleased to have sustained funding for our core children and young people contracted services, and across these services we received a total of 2,522 referrals. We continued the successful delivery of services including the Take 5 Hub, Mental Health Support Teams in schools, schools counselling services, #Thrive with Pennine Care, Community Hive with 42nd Street, and the Youth Justice Service with Positive Steps.

Through ongoing grant funding from National Mind, we were able to continue to provide a young peoples' counselling service, which supported over 150 young people.

Through ongoing grant funding from the Eric Wright charitable Trust, we were able to provide support to 56 families. In addition, we were pleased to secure funding from the Charlie Waller Trust to train staff as parent carer peer supporters, which further enhanced our families service offer.

A significant number of our services couldn't have been delivered without the support of our dedicated volunteers. To recognise their contribution, we held a volunteer celebration day to thank them for their invaluable support in delivering our activities.

We continued to provide training to organisations and individuals including tailored training, Connect 5 and accredited courses for Mental Health First Aid and Youth Mental Health First Aid.

We developed further training including Supporting Mental Health, Managing Stress in the Workplace, Youth Mental Health Awareness and Suicide Prevention. We delivered 52 of these training sessions throughout the year, with attendees reporting that as a result of the training:

- Their knowledge of the training topics had increased by 48.5%.
- Their confidence in the training topics had increased by 73%.

Of the attendees who provided feedback:

- 100% agreed the trainer keep their interest in the session.
- 100% agreed the trainer was knowledgeable on the content.
- 98% of people scored the training 5 out of 5 on the question 'How satisfied were you with the training'.
- 98% of people scored the training 5 out of 5 on the question 'How likely are you to recommend this training'.

We continued to work in partnership with Mind in Salford, Manchester Mind, Rochdale Mind and Stockport District Mind to deliver a project focussed on supporting people experiencing menopausal symptoms and SMEs working to support their employees through the menopause. This project will continue until March 2025 through funding from the Voluntary, Community and Social Enterprise Health and Wellbeing Fund, a joint initiative run by the Department of Health and Social Care, NHS England and the UK Health Security Agency.

We continue to be grateful to all the people, schools, groups and businesses in our communities who supported us through their fundraising activities and all those who have kindly made any donations to us.

Partnership

We recognise that clients who use our services have multiple needs. We have worked with our partners across the sector to help clients navigate the system to get the support they need. We use our well-established relationships to co-deliver services, work as part of multi-disciplinary teams and smooth the referral process.

We undertook further engagement with partners to support system-wide access and increase place-based delivery of services. This included delivering the following services and activities:

- Co-occurring conditions service delivered in partnership with Turning Point.
- Mental Health Urgent Triage service implemented with NHS trusts as part of 111 triage team.
- Living Well workers established in local authority place based hubs.
- Local Community Worker supporting South Asian community groups to establish Carer's Group for people with dementia.
- Providing a space in our Tameside office for a community group to provide a cancer support service in Hindu, Jain, Sikh and other minority and Gujarati speaking communities.
- Bereavement Support project delivered in partnership with Diversity Matters Northwest, offering culturally appropriate and multi-lingual counselling service for South Asian communities.
- 'Human Factor' VCSE partnership event held focussed on strengthening relationships between mental health providers

We have continued to deliver contracted services through well-established partnership working with organisations across the VCSE and health sectors. This has included peer support, social prescribing, Delayed Transfer of Care, The Safe Haven, Mental Health Urgent Triage, #Thrive and the Community Hub.

Governance
We continue to look at ways to strengthen our organisation governance and during 2023-2024 we undertook the following activities to support this:

- Established an organisation-wide safeguarding steering group.
- Developed an internal supervision framework and training programme focussed on supporting safe working practices.
- Undertook a comprehensive staff feedback exercise, through the launch of our employee engagement survey, and produced action plans to take forward the feedback received.
- Reviewed our approach to induction training and launched an improved programme for all staff joining the organisation.
- Delivered a line management training programme to support managers to more effectively work with their teams.

Following on from successfully achieving the Mind Quality Mark – a rigorous quality assurance standard, which sets the bar of good practice and legal compliance for all organisations in the Mind Federation – we took part in the Local Mind Excellence Awards. We were pleased to be awarded the Equality and Diversity Award. The 'hallmarks of excellence' for the award are expertise, courage, vision, creativity and commitment and we received the following feedback from the awards panel:

"They have an especially good commitment to equality and diversity and strong commitment to improving EDI in the organisation, they have a lot of inclusive engagement strategies."

Social investments
The Charity does not carry out social investment activity.

Grant making
Grant making is not material to the Charity's charitable activities.

Volunteers
Volunteers continue to make a vital contribution to the organisation's achievements. During 2023-24 we had over 100 volunteers who are involved in all aspects of the charity's activities.

Financial review
There was a 20% increase in total income from the previous year. Contract income made up 90%, Grant income made up 7%, followed by income from paid training, rental income and fundraising income which collectively made up the remaining 3%.
The Trustees consider the Charity to be a going concern.

Investment policy
The Executive Committee has decided not to invest available funds in stocks and equities. This is due to cash being utilised for working capital purposes.

Plans for the future period
We will continue to support those accessing our services to feel safe and provide trauma-informed mental health and wellbeing support services. To achieve this in 2024-2025, we will:

- Work with NHS Greater Manchester on the implementation of the Patient Safety Incident Response Framework.
- Roll out Safety Plan training to staff across the organisation.
- Continue to develop and improve our links with local authority Safeguarding Boards.

We plan to increase the support we provide to our communities through:

- Developing an affordable and sustainable counselling offer.
- Expanding our children and young people drop-in services with the implementation of the Safe Zones services.
- Reviewing our crisis support through Safe Haven services.
- Increasing support through a whole-family approach across children, young people, and adult services

To improve our client's experiences of our services we will support our staff and increase our partnership working through:

- Offering skills development for our staff through training programmes and apprenticeships focussed on improving knowledge of people's health and wellbeing.
- Enhancing data intelligence and using data insights to analyse reach and emerging themes to develop responsive services based on client need.
- Furthering our partnership work with the Greater Manchester local Minds.
- Working to support the further integration of the wider VCSE sector in healthcare provision to improve access to services.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 10 August 2007 and registered as a charity on 10 April 2008. The company was established under a Memorandum of Association that established the objects and powers of the charitable company and is governed under its Article of Association as revised on 18 November 2013. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purpose of charity law and under the company's articles are known as members of the Executive Committee.

The Executive Committee members are elected for a period of one year after which they must be re-elected. All Executive Committee members give their time voluntarily and receive no benefits from the charity.

Organisational structure

The Executive Committee of Tameside Oldham and Glossop Mind has not less than three and not more than fifteen members who meet monthly and are responsible for the strategic direction and policy of the charity. All the members are from a variety of professional backgrounds relevant to the work of the charity. The Chief Executive is also part of the Executive Committee as secretary but has no voting right.

The Executive Committee retains responsibility in all circumstances for ensuring the organisation operates within the requirements of the law, the Charity Commission and Companies House and its own Memorandum and Articles of Association. It determines the overall strategic direction of the Charity and is responsible for promoting and protecting TOG Mind's position, values, integrity, image and reputation. The Executive Committee ensures high standards of governance that command the confidence of TOG Mind's stakeholders, including members, service users and commissioners. The committee monitors the performance of the CEO and holds her to account for delivery against the business plan, budget and balanced scorecard performance.

Chief Executive Officer: Jennifer Higson

Decision making

The majority of operational decisions are delegated to the CEO, in line with her responsibilities for managing the organisation in accordance with the strategic, planning and budgetary parameters and risk management strategy approved by the Board. The Chief Executive is supported by directors and they are responsible for the supervision of their staff teams and operational service delivery and compliance.

Operational issues will be escalated to the Executive Committee where, in the judgement of the CEO, there is the risk of deviation from the organisation's strategic or financial plans or where there is political sensitivity or significant operational or reputational risk.

Induction and training of new trustees
The Executive Committee members are recruited for their specific skills and experience in specialist areas to meet organisational-wide priorities across a range of services. The Executive Committee members are provided with an induction process which includes the provision of written information about the organisation and their responsibilities as committee members. Each member has an induction meeting with the Chair, the Chief Executive, a member of the Executive Committee and a member of the Leadership Team who cover the organisational history, current focus and future strategy.

Key management remuneration
The Executive Committee takes responsibility for remuneration decisions concerning the CEO and directorate heads.

Risk management
The Executive Committee has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the process of developing a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers and clients. The continuing implementation of the British Association for Counselling & Psychotherapy (BACP) ensures a consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Reserves policy
Tameside Oldham and Glossop Mind Board has agreed that it will endeavour to maintain sufficient reserves to ensure that adequate funding is available to finance wind-down costs that would be associated with closure, and to manage cost issues relating to withdrawal of specific contracting funding in a way that is the least damaging to those in need of our services.

The Board is conscious that the closure of services or whole charities is not uncommon but part of the responsibility of the trustees of any charity is to mitigate the negative effects rapid closure can have on vulnerable services users and staff.

The trustees agree that a minimum reserve of three months running costs are prudent to protect the organisation from financial risk.

In addition, the buildings occupied by the charity, 212-218 Katherine Street is fully owned and could be realised if required.

The reserves are in place to fund the following points:

- To maintain cash flow. Committed regular expenditure including salaries need to be protected against delayed income or income paid in arrears. Three months typical running costs have been calculated as sufficient to protect the organisation from financial risk.
- Grant/Contract income not being renewed, allowing to cover costs at short notice.
- To cover the costs of making the workforce redundant.
- For repairs and maintenance. Where a large-scale repair or maintenance is required which would otherwise threaten the running of the charity and is not covered by an insurance policy
- To provide an investment fund. Where a new service that meets the charitable objectives and has been calculated to be self-sufficient but requires a start-up fund to establish it.
- Wind-up or re-build. Where the charity has been forced to make the majority of paid workers redundant, to continue the payment of those staff and services identified as essential to either complete the wind-up of the charity, or to re-build it.

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2024

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Tameside, Oldham and Glossop Mind for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

In so far as the trustees are aware:

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

AUDITORS

The auditors, Moss & Williamson Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 12.12.24 and signed on its behalf by:

Cheryl Eastwood

Cheryl Eastwood - Trustee Chair

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF TAMESIDE, OLDHAM AND GLOSSOP MIND

Opinion

We have audited the financial statements of Tameside, Oldham and Glossop Mind (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Enquiries were made of the Trustees and management with a view to identifying those laws and regulations that could be expected to have a material impact on the financial statements.

We obtained an understanding of the legal and regulatory framework that the company operates in, and the principal risks of non-compliance with laws and regulations which we identified as being significant to the company related to UK Financial Reporting Standards, Company Law, Charity Law, UK Tax Legislation and Health & Safety regulation. We considered the extent to which the non-compliance with these regulations would have an impact on the accounts.

The audit procedures we undertook in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) included, but not limited to:

- enquiries of management about procedures for compliance with laws and regulations
- enquiring of management as to whether they had any knowledge of actual, suspected or alleged fraud
- we inspected the minutes of meetings of those charges with governance
- in addressing the risk of fraud through management override of controls we tested the appropriateness of journals entries
- we ensured the audit team were alert for any identification of non-compliance throughout the audit

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF TAMESIDE, OLDHAM AND GLOSSOP MIND

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Moss & Williamson Limited

Moss & Williamson Limited
Chartered Accountants
Statutory Auditor
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Booth Street Chambers
Ashton-under-Lyne
Lancashire
OL6 7LQ

Date: 2/12/2024

TAMESIDE, OLDHAM AND GLOSSOP MIND

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the Year Ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**48,015**	**-**	**48,015**	41,808
Charitable activities					
Adult Services	3	**2,420,964**	**65,715**	**2,486,679**	1,835,655
Children and Young People		**1,306,139**	**83,794**	**1,389,933**	1,365,683
Community Development		**447,634**	**27,750**	**475,384**	344,121
Central Services		**99,900**	**164,390**	**264,290**	301,774
Other income		**3,441**	**-**	**3,441**	741
Total		**4,326,093**	**341,649**	**4,667,742**	3,889,782
EXPENDITURE ON					
Raising funds	4	**10,611**	**-**	**10,611**	12,583
Charitable activities	5				
Adult Services		**1,865,620**	**65,746**	**1,931,366**	1,344,772
Children and Young People		**986,251**	**135,555**	**1,121,806**	983,297
Community Development		**309,848**	**27,750**	**337,598**	281,063
Central Services		**936,807**	**169,390**	**1,106,197**	963,217
Total		**4,109,137**	**398,441**	**4,507,578**	3,584,932
NET INCOME/(EXPENDITURE)		**216,956**	**(56,792)**	**160,164**	304,850
Transfers between funds	15	**(53,912)**	**53,912**	**-**	-
Gains/(Losses) on revaluation of fixed assets		**-**	**-**	**-**	105,000
Net movement in funds		**163,044**	**(2,880)**	**160,164**	409,850
RECONCILIATION OF FUNDS					
Total funds brought forward		**1,395,969**	**22,983**	**1,418,952**	1,009,102
TOTAL FUNDS CARRIED FORWARD		**1,559,013**	**20,103**	**1,579,116**	1,418,952

TAMESIDE, OLDHAM AND GLOSSOP MIND

BALANCE SHEET
31 March 2024

	Notes	Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
		£	£	£	£
FIXED ASSETS					
Tangible assets	11	**571,303**	**-**	**571,303**	581,750
CURRENT ASSETS					
Debtors	12	**410,601**	**15,103**	**425,704**	678,602
Cash at bank and in hand		**779,127**	**5,000**	**784,127**	696,015
		1,189,728	**20,103**	**1,209,831**	1,374,617
CREDITORS					
Amounts falling due within one year	13	**(202,018)**	**-**	**(202,018)**	(537,415)
NET CURRENT ASSETS		**987,710**	**20,103**	**1,007,813**	837,202
TOTAL ASSETS LESS CURRENT LIABILITIES		**1,559,013**	**20,103**	**1,579,116**	1,418,952
NET ASSETS		**1,559,013**	**20,103**	**1,579,116**	1,418,952
FUNDS					
Restricted funds		**-**	**20,103**	**20,103**	22,983
Unrestricted funds		**1,559,013**	**-**	**1,559,013**	1,290,969
Revaluation reserve		**-**	**-**	**-**	105,000
TOTAL FUNDS	15	**1,559,013**	**20,103**	**1,579,116**	1,418,952

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.
The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

BALANCE SHEET - continued
31 March 2024

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The financial statements were approved by the Board of Trustees and authorised for issue on 2.12.24 and were signed on its behalf by:

Cheryl Eastwood

Cheryl Eastwood
Trustee

TAMESIDE, OLDHAM AND GLOSSOP MIND

STATEMENT OF CASH FLOWS
for the Year Ended 31 March 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Net cash provided by operating activities	1	**115,694**	113,702
Cash flows from investing activities			
Purchase of tangible fixed assets		**(27,582)**	(32,218)
Net cash used in investing activities		**(27,582)**	(32,218)
Net cash used in financing activities		**-**	-
Change in cash and cash equivalents in the reporting period		**88,112**	81,484
Cash and cash equivalents at the beginning of the reporting period	2	**696,015**	614,531
Cash and cash equivalents at the end of the reporting period	2	**784,127**	696,015

TAMESIDE, OLDHAM AND GLOSSOP MIND

NOTES TO THE STATEMENT OF CASH FLOWS
for the Year Ended 31 March 2024

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	**160,164**	304,850
Adjustments for:		
Depreciation charges	**38,029**	37,925
(Increase)/decrease in debtors	**252,898**	(175,211)
Increase/(decrease) in creditors	**(335,397)**	(53,862)
Net cash provided by operations	**115,694**	113,702

2. CASH AND CASH EQUIVILANTS

	2024	2023
	£	£
Cash at bank and in hand	**784,127**	696,015
Total cash and cash equivalents	**784,127**	696,015

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 01.04.23	Cash flows	At 31.03.24
Net cash	£	£	£
Cash at bank and in hand	696,015	88,112	784,127
Total	**696,015**	**88,112**	**784,127**

ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

The charity meets the definition of a public benefit entity.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Critical accounting judgements and key sources of estimation uncertainty
In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, 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 Trust 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 a treated as a contingent asset and disclosed if material.

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

Expenditure and liabilities
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

ACCOUNTING POLICIES - continued

Expenditure and liabilities
Liabilities arising from future funding commitments and constructive obligations including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain give rise to a provision in the accounts which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities and is decreased by the utilisation of any provision within the period and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocation and apportionment of costs
Costs are allocated into 4 divisions - Adult Services, Children and Young People, Community Development and Central Services in line with budget.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold property improvements	- 10% on cost
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 25% on cost

Freehold land and property are valued at the latest surveyors' valuation. The Trustees consider that the valuation remains appropriate.

Debtors
Trade debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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 can only be used for particular, restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular, restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Volunteers
In accordance with the SORP and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

Going concern
The trustees have at the time of approving the financial statements, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	**48,015**	41,808

3. INCOME FROM CHARITABLE ACTIVITIES

Activity		2024 £	2023 £
Contract income	Adult Services	**2,415,015**	1,735,356
Earned income	Adult Services	**5,949**	6,299
Grants	Adult Services	**65,715**	94,000
Contract income	Children and Young People	**1,302,939**	1,221,888
Earned income	Children and Young People	**3,200**	2,180
Grants	Children and Young People	**83,794**	136,173
Other	Children and Young People	**-**	5,442
Contract income	Community Development	**447,434**	290,173
Grants	Community Development	**27,750**	53,948
Earned income	Community Development	**200**	-
Contract income	Central Services	**17,500**	22,200
Earned income	Central Services	**82,400**	123,679
Grants	Central Services	**164,390**	155,895
Other	Central Services	**3,441**	741
		4,619,727	3,847,974

Grants received, included in the above, are as follows:

	2024 £	2023 £
Small grants individually less than £1,000	**1,422**	2,745
Unlocking Wellbeing – Men's groups	**-**	22,500
Unlocking Wellbeing – Peer Support Development	**-**	6,250
PHE - Prevention and Promotion Fund	**-**	56,296
National Mind Extend Wave One System	**-**	45,130
National Mind Active Monitoring	**65,715**	31,500
10GM Bolton Hub Home from Hospital Grant	**-**	22,500
National Mind Counselling	**26,315**	40,000
British Science Association Ideas Fund	**-**	3,000
Charlie Waller Trust - Parent Carer Peer Support	**5,242**	1,748
Eric Wright Trust	**49,000**	30,000
Action Together - Tameside Peer Support project	**-**	23,252
National Mind Time to Talk Grant	**-**	1,000
Department of Health and Social Care Work and Health Fund	**158,718**	154,095
National Mind Time to Talk Day Legacy Grant	**5,000**	-
National Mind Time to Talk Day Small Grant	**1,000**	-
Tameside MBC Winter Pressures Grant	**1,000**	-
Screwfix Foundation Grant	**5,000**	-
National Mind Flexigrant - CYP Hive	**3,237**	-
National Mind Cost of living crisis fund	**20,000**	-
	341,649	440,016

4. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Fundraising costs	10,611	9,153

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Adult Services	590,892	13,876	604,768
Children and Young People	87,046	15,126	102,172
Community Development	87,777	9,305	97,082
Central Services	134,572	398,950	533,522
	900,287	437,257	1,337,544

6. SUPPORT COSTS

	Administrative overheads	Financial costs	Human resources
	£	£	£
Adult Services	755	-	12,256
Children and Young People	2,411	-	12,011
Community Development	5,865	127	3,186
Central Services	99,403	2,449	13,908
	108,434	2,576	41,361

	Professional fees	Premises expenses	Governance costs	Totals
	£	£	£	£
Adult Services	285	580.00	-	13,876
Children and Young People	-	704.00	-	15,126
Community Development	127	-	-	9,305
Central Services	145,183	128,707	9,300	398,950
	145,595	129,991	9,300	437,257

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Auditors' remuneration (Exc. VAT)	**7,500**	7,000
Depreciation - owned assets	**38,029**	37,925
Hire of plant and machinery	**2,887**	3,974
Other operating leases	**49,442**	53,392

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

Trustees' expenses paid in the year amounted to nil (2023: £90).

9. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	**2,785,941**	2,295,923
Social security costs	**239,493**	194,104
Other pension costs	**134,110**	108,481
	3,159,544	2,598,508

The average monthly number of employees during the year was as follows:

	2024	2023
Services	**124**	112

One employee received emoluments in excess of £60,000 in the year ended 31 March 2024. No employee received emoluments in excess of £60,000 in the year ended 31 March 2023.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	41,808	-	41,808
Charitable activities			
Adult Services	1,741,655	94,000	1,835,655
Children and Young People	1,229,510	136,173	1,365,683
Community Development	290,173	53,948	344,121
Central Services	145,879	155,895	301,774
Other income	741	-	741
Total	3,449,766	440,016	3,889,782
EXPENDITURE ON			
Raising funds	12,583	-	12,583
Charitable activities			
Adult Services	1,250,772	94,000	1,344,772
Children and Young People	834,165	149,132	983,297
Community Development	227,115	53,948	281,063
Central Services	830,178	133,039	963,217
Total	3,154,813	430,119	3,584,932
NET INCOME/(EXPENDITURE)	294,953	9,897	304,850
Transfers between funds	(13,086)	13,086	-
Gains/(Losses) on revaluation of fixed assets	105,000	-	105,000
Net movement in funds	386,867	22,983	409,850
RECONCILIATION OF FUNDS			
Total funds brought forward	1,009,102	-	1,009,102
TOTAL FUNDS CARRIED FORWARD	1,395,969	22,983	1,418,952

11. TANGIBLE FIXED ASSETS

	Freehold property	Short leasehold property improvements	Fixtures and fitting	Computer equipment	Totals
	£	£	£	£	£
COST OR VALUATION					
At 1 April 2023	440,000	125,190	38,594	105,384	709,168
Additions	-	-	-	27,582	27,582
At 31 March 2024	440,000	125,190	38,594	132,966	736,750
DEPRECIATION					
At 1 April 2023	-	36,055	28,172	63,191	127,418
Charge for year	-	12,734	1,563	23,732	38,029
At 31 March 2024	-	48,789	29,735	86,923	165,447
NET BOOK VALUE					
At 31 March 2024	440,000	76,401	8,859	46,043	571,303
At 31 March 2023	440,000	89,135	10,422	42,193	581,750

Cost or valuation at 31 March 2024 is represented by:

	Freehold property	Short leasehold property improvements	Fixtures and fittings	Computer	Totals
	£	£	£	£	£
Valuation in 2023	440,000	-	-	-	440,000
Cost	-	125,190	38,594	132,966	296,750
	440,000	125,190	38,594	132,966	736,750

11. TANGIBLE FIXED ASSETS – continued

If the freehold properties had not been revalued it would have been included at the following historical cost:

	2024	2023
	£	£
Cost	**591,255**	591,255
Aggregate depreciation	**174,046**	163,132

The freehold property at Katherine Street was valued by Breakey & Nuttall chartered surveyors on 7th February 2023. The property at 212-214 Katherine Street was valued at £120,000. The property at 216-218 Katherine Street was valued at £320,000.

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	**377,243**	602,650
Other debtors	**5,000**	5,000
Prepayments and accrued income	**43,461**	70.952
	425,704	678,602

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	**13,249**	8,269
Social security and other taxes	**55,539**	42,483
Other creditors	**21,608**	22,594
Accruals	**10,290**	14,966
Deferred income	**101,332**	449,103
	202,018	537,415

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR - Continued

Income is deferred based on the service delivery of projects. The movement in deferred income is below:

	Opening deferrals £	Released in year £	Received less released in year £	Deferred at year end £
Emotional Wellbeing consultancy	**35,750**	**(35,750)**	**-**	**-**
DToC	**200,000**	**(200,000)**	**-**	**-**
National Mind Flexigrant - CYP Hive	**3,237**	**(3,237)**	**-**	**-**
Eric Wright Charitable Trust	**19,000**	**(19,000)**	**-**	**-**
Positive Steps Youth Justice Service (YJS)	**13,333**	**(13,333)**	**6,667**	**6,667**
Tameside & Glossop CCG - CYP 21/24 Community offer	**7,000**	**(7,000)**	**-**	**-**
Peer Support Workers – Tameside & Oldham	**40,509**	**(40,509)**	**-**	**-**
Early Break Navigators	**13,286**	**(13,286)**	**-**	**-**
Non MHST schools support in Oldham	**35,581**	**(17,790)**	**17,791**	**17,791**
Greater Manchester Crisis co-ordinator	**13,333**	**(13,333)**	**-**	**-**
Early Help Engagement Worker	**27,750**	**(27,750)**	**-**	**-**
Prepaid training services	**31,324**	**(31,324)**	**12,000**	**12,000**
Dtoc Steps to Home Worker (Dtoc Step down flats)	**-**	**-**	**14,875**	**14,875**
Mental Health Urgent Triage (MHUT)	**-**	**-**	**50,000**	**50,000**
Connect5 contract extension	**9,000**	**(9,000)**	**-**	**-**
	449,103	**(431,312)**	**101,333**	**101,333**

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024 £	2023 £
Within one year	**52,262**	52,262
Between one and five years	**201,131**	203,394
In more than five years	**120,833**	170,833
	374,226	426,489

15. MOVEMENT IN FUNDS

	At 01.04.23	Net Movement in Funds	Transfers between funds	At 31.03.24
	£	£	£	£
Unrestricted funds				
General fund	1,395,969	216,956	(53,912)	1,559,013
Restricted funds				
Department of Health & Social Care Work and Health Fund	22,983	(7,880)	-	15,103
National Mind Active Monitoring	-	(32)	32	-
National Mind Counselling	-	(50,353)	50,353	-
Eric Wright Trust	-	(1,408)	1,408	-
Screwfix Foundation Grant	-	5,000	-	5,000
	22,983	(54,673)	51,793	20,103
TOTAL FUNDS	1,418,952	162,283	(2,119)	1,579,116

15. MOVEMENT IN FUNDS - continued

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	**4,326,093**	**(4,109,137)**	**216,956**
Restricted funds			
Small grants individually less than £1,000	**1,422**	**(1,422)**	**-**
National Mind Active Monitoring	**65,715**	**(65,746)**	**(31)**
National Mind Counselling	**26,315**	**(76,668)**	**(50,353)**
Charlie Waller Trust - Parent Carer Peer Support	**5,242**	**(5,242)**	**-**
Eric Wright Trust	**49,000**	**(50,407)**	**(1,407)**
National Mind Time to Talk Day Legacy Grant	**5,000**	**(5,000)**	**-**
National Mind Time to Talk Day Small Grant	**1,000**	**(1,000)**	**-**
Tameside MBC Winter Pressures Grant	**1,000**	**(1,000)**	**-**
Screwfix Foundation Grant	**5,000**	**-**	**5,000**
National Mind Flexigrant - CYP Hive	**3,237**	**(3,237)**	**-**
National Mind Cost of living crisis fund	**20,000**	**(20,000)**	**-**
Department of Health and Social Care Work and health fund	**158,718**	**(168,719)**	**(10,001)**
	341,649	**(398,441)**	**(56,792)**
TOTAL FUNDS	**4,667,742**	**(4,507,578)**	**160,164**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 01.04.22	Net Movement in Funds	Transfers between funds	Other gains/ (losses)	At 31.03.23
	£	£	£	£	£
Unrestricted funds					
General fund	1,009,102	294,953	(13,086)	105,000	1,395,969
Restricted funds					
National Mind Counselling	-	(12,958)	12,958	-	-
Department of Health & Social Care Work and Health Fund	-	22,855	128	-	22,983
	-	9,897	13,086	-	22,983
TOTAL FUNDS	1,009,102	304,850	-	105,000	1,418,952

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds - continued

Net movement in funds included in the above are as follows:

	Incoming resources	Resources expenses	Movement in funds
	£	£	£
Unrestricted funds			
General fund	3,449,766	(3,154,813)	294,953
Restricted funds			
Small grants individually less than £1,000	2,745	(2,745)	-
PHE - Prevention and Promotion Fund For Better Mental Health 21/22	56,296	(56,296)	-
National Mind Active Monitoring	31,500	(31,500)	-
10GM Bolton Hub Home from Hospital Grant	22,500	(22,500)	-
National Mind Counselling	40,000	(52,958)	(12,958)
Ideas Fund	3,000	(3,000)	-
Extend Wave 1 Systems Change	45,130	(45,130)	-
Parent Carer Peer Support (PCPS)	1,748	(1,748)	-
Eric Wright Families	30,000	(30,000)	-
Unlocking Wellbeing - Men's groups	22,500	(22,500)	-
Unlocking Wellbeing – Peer Support Development	6,250	(6,250)	-
Tameside Peer Support project	23,252	(23,252)	-
Time to Talk Grant	1,000	(1,000)	-
Department of Health and Social Care Work and health fund	154,095	(131,240)	22,855
	440,016	(430,119)	9,897
TOTAL FUNDS	3,889,782	(3,584,932)	304,850

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds included in the above are as follows

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	7,775,859	(7,263,950)	511,909
Restricted funds			
Small grants individually less than £1,000	4,167	(4,167)	-
PHE - Prevention and Promotion Fund For Better Mental Health 21/22	56,296	(56,296)	-
National Mind Active Monitoring	97,215	(97,246)	(31)
10GM Bolton Hub Home from Hospital Grant	22,500	(22,500)	-
National Mind Counselling	66,315	(129,626)	(63,311)
Ideas Fund	3,000	(3,000)	-
Extend Wave 1 Systems Change	45,130	(45,130)	-
Parent Carer Peer Support (PCPS)	6,990	(6,990)	-
Eric Wright Families	79,000	(80,407)	(1,407)
Unlocking Wellbeing - Men's groups	22,500	(22,500)	-
Unlocking Wellbeing – Peer Support Development	6,250	(6,250)	-
Tameside Peer Support project	23,252	(23,252)	-
Time to Talk Grant	1,000	(1,000)	-
National Mind Time to Talk Day Small Grant	1,000	(1,000)	-
Tameside MBC Winter Pressures Grant	1,000	(1,000)	-
Screwfix Foundation Grant	5,000	-	5,000
National Mind Flexigrant - CYP Hive	3,237	(3,237)	-
National Mind Cost of living crisis fund	20,000	(20,000)	-
Department of Health and Social Care Work and health fund	312,813	(299,959)	12,854
	776,665	(823,560)	(46,895)
TOTAL FUNDS	8,552,524	(8,087,510)	465,014

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

TAMESIDE, OLDHAM AND GLOSSOP MIND

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2024

	2024	2023
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**48,015**	41,808
Charitable activities		
Contract income	**4,182,888**	3,269,617
Earned income	**91,749**	132,158
Grants	**341,649**	440,016
	4,616,286	3,841,791
Other income	**3,441**	6,183
Total incoming resources	**4,667,742**	3,889,782
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	**10,611**	12,583
Charitable activities		
Staff costs	**2,825,354**	2,335,204
Social security	**239,493**	194,104
Pension costs	**134,110**	108,481
Computer costs	**98,665**	88,387
Volunteer costs	**1,951**	1,093
Direct Project Costs	**900,289**	564,539
	4,199,861	3,291,808
Support costs		
Administrative overheads		
Equipment rental	**2,886**	3,974
Professional charges	**27,830**	40,819
Insurance	**18,974**	17,234
Communication costs	**37,200**	33,800
Office stationery	**20,910**	13,055
Premises costs	**129,992**	120,253
Office administration costs	**18,709**	10,316
Plant and machinery	**38,029**	37,925
	294,530	277,377
Financial costs		
Bank charges	**2,576**	3,164

Tameside, Oldham, Glossop and Stockport Mind Ltd

England & Wales - Charity number 1123549

Accounts

Approved

REGISTERED COMPANY NUMBER: 06340472 (England and Wales)
REGISTERED CHARITY NUMBER: 1123549

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

FOR

TAMESIDE, OLDHAM AND GLOSSOP MIND

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2023

	Page
Reference and administrative details	2
Report of the Trustees	3 to 10
Report of the Independent Auditors	11 to 13
Statement of Financial Activities	14
Balance Sheet	15 to 16
Cash Flow Statement	17
Notes to the Cash Flow Statement	18
Notes to the Financial Statements	19 to 34
Detailed Statement of Financial Activities	35 to 36

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06340472 (England and Wales)

Registered Charity number

1123549

Registered office

216-218 Katherine Street
Ashton-under-Lyne
Lancashire
OL6 7AS

Trustees

K Beal
A J Coren
B Dey
C Eastwood
A Flynn
R Mercer (resigned 07.08.2023)
B Mirza
V J Murcott
R Umpleby
Dr Keith Jeffery (appointed 07.11.2022)

Company Secretary

J Higson

Auditors

Moss & Williamson Limited
Chartered Accountants
Statutory Auditor
Booth Street Chambers
Ashton-under-Lyne
Lancashire
OL6 7LQ

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the Charity are to promote the preservation and the safeguarding of mental health and wellbeing by carrying out such activities that relieve persons suffering from mental health problems and promote their recovery and foster their emotional and physical wellbeing. The Charity abides by any membership agreement with National Mind and is a Local Mind Association (LMA). In carrying out its objects, the Charity promotes equality of opportunity and opposes any form of discrimination on grounds of race, ethnic origin, gender, sexual orientation, age, disability or religion.

Our vision and mission are at the heart of the services we deliver:

- Vision: Enabling everyone in our communities to achieve better mental health.
- Mission: To continue to provide the best quality local mental health services in prevention, early intervention and primary care; alongside empowering individuals and our communities to live well.

Our values underpin our approach to providing quality services:

- Relationships: we listen and ask questions to understand others and to build trust. People matter to us both inside and outside our organisation.
- Aspiration: we support one another, clients, and communities to achieve better mental health.
- Learning: we seek insight and grow from experience; finding new or better ways to contribute to the field of mental health.
- Potential: we encourage personal responsibility for development by discovering and realising the abilities and energies of people.

We delivered our objectives and aims by providing mental health and wellbeing support services to some of the most vulnerable in our communities, both adults and young people. This included early intervention and prevention mental health services, services for people in crisis, talking therapies, community wellbeing activities and mental health and wellbeing training services.

During 2022-23 we have been pleased to continue to deliver services to support our communities to achieve better mental health and achieved:

- 97% increase on wellbeing scale (taken first and last session) on our navigator services.
- 93.55% satisfaction rate from Mind Matters counselling service.
- 7247 appointments attended across our children and young people services.
- Overall goal-based outcome improvement of 83% on our children and young people services.
- Overall young person core improvement of 75.7%.
- 2418 referrals across children and young people projects.

We have focussed on providing trauma-informed services through staff training and a review of our practices. We have adapted our office spaces and service delivery to remove barriers to access. This has included:

- Delivering services in the community.
- Providing open access and drop-in services.
- Creating welcoming, informal community spaces.
- Improving waitlist management.
- Adding choice through online provisions.

What our clients and partners have fed back about our services:

"After the session I feel more comfortable, relaxed and know how to move forward now."

"I came in really low but left with a sense of purpose."

"I felt like I got some help and know how I can be helped after the Listening Space."

"'I can still remember that day that we met in the interview room ... I was distraught and thought will never be able to go back to my life. And you said to me that I can make it and thought to myself that you have no idea what you are talking about. Now 3 months later I am at home and reflect on that time and understand how right you were. Thank you for the understanding and time you gave me. Your support and knowing that I have someone that is listening was all I needed. Thank you!"

"He was also in the top 1% of frequent callers to 999 and A&E ... and through working with MIND we were able to do a really good safety plan/ crisis map and he is no longer calling 999 multiple times a day ..."

"I have had several clients that have accessed the drop-in sessions to good effect, but I can think of lots of clients that would benefit from direct links with TOG Mind."

"The waiting room is lovely and inviting. Lots of things like colouring for children to do and keep busy. Felt nice and relaxing here."

"My son has shown instant growth in self-confidence and coping strategies by talking them through with someone other than me and the tools he's been given."

"During these sessions I feel as if I have really been listened to and what my opinions on matters is valued and have learned a lot about myself."

Significant activities
The significant activities undertaken during the 2022-2023 financial year are detailed below.

Improved accessibility
To support our communities to achieve better mental health we continued to look at ways to increase and improve access to services. We have:

- Adapted our service opening hours to identify when clients are accessing services and ensure higher levels of support are available during these times.
- Provided services via various channels including face-to-face, telephone, video-calls, and online platforms.
- Set-up Silver Cloud, an online wellbeing platform, to increase choice to children, young people and parents on ways to engage with services.
- Maintained open access drop-in evenings across our children and young people's services.
- Adapted our Wellbeing Hub and reception areas in Tameside into welcoming, community spaces including drop-in sessions such as 'bob in for a brew'.
- Adapted The Listening Space in Oldham to be a more welcoming and informal space.
- Added sensory spaces and made sensory packs available on our sites.
- Created quieter waiting area for children and young people drop-in services.
- Removed the physical screen partitions from reception areas and continued to provide open door access.

We continued to keep communities at the heart of everything we do through the co-design of our services. We have:

- Set-up a lived experience panel to support the co-design of services.
- Co-designed the Hear Our Stories website with children and young people as part of system change project.
- Co-designed our Oldham office reception and public areas with our clients and held an open event for members of the public and stakeholders.

We undertook development of our client management system to tailor interventions and improve waitlist management. This has resulted in us being able to offer an initial assessment appointment at the first point of contact via our Access Team, as an alternative to being added to a waitlist for assessment.

Trauma informed services
We worked to ensure we are providing trauma informed services with staff receiving training as part of the trauma responsive Greater Manchester initiative. We reviewed our services and adapted client letters to ensure appropriate trauma-informed language is used. Our services for children and young people developed a specific risk assessment focussed on ensuring services are trauma informed.

A trauma-informed working group has been set-up to advise on practice. Further roll-out of a trauma-informed approach is planned for 2023-24.

Service development
We have continued to work with our commissioners, partners, stakeholders, staff, and clients to develop and deliver high-quality services that enable our diverse communities to achieve better mental health.

We were pleased that we have been able to continue our key services to adults including Improving Access to Psychological Therapies (IAPT), Living Well Oldham, Multi-Agency Safeguarding Hub (MASH), Delayed Transfer of Care (DTOC), Listening Space, The Safe Haven and counselling services with Mind Matters. We have developed our services through navigator roles being embedded within hospital wards, transformation of neighbourhood mental health teams and working to be one of the first organisations to pilot place-based hubs.

We were successful in receiving a grant from National Mind to deliver Active Monitoring as part of our services to adults, which has been continued into 2023-2024.

Our Wellbeing Hub in Tameside has continued to provide wellbeing activities to the local community including creative writing, arts and crafts, autism group, get to know your gadget sessions, yoga, over 60s support group, walk and talks, and bob in for a brew. We held a volunteer celebration day to recognise the volunteers who provide us with invaluable support in delivering these activities.

We were pleased to have sustained funding for our core children and young people services. We have been able to continue successful delivery of services including the Take 5 Hub, Community Hive, #Thrive, Mental Health Support Teams (MHST) in schools, schools counselling and family support with funding from the Eric Wright charitable trust. We have embedded the MHST in schools in three boroughs. The Community Hive celebrated it's first year of service with an open event with activities for children, young people and families delivered with our partners.

We were successful in setting up a new Youth Justice Service with Positive Steps, which has been extended for a further year. The Eric Wright charitable trust has confirmed additional funding that will enable us to continue delivery of the family support service for the next 3 years.

We continued to provide training to organisations and individuals including Mental Health First Aid, Suicide First Aid and bespoke training. The Connect 5 mental health promotion training programme was extended for a further year enabling us to continue to provide train the trainer sessions.

As part of a partnership with the Greater Manchester Minds, we were awarded funding from the Voluntary, Community and Social Enterprise (VCSE) Health and Wellbeing Fund, a joint initiative run by the Department of Health and Social Care, NHS England and the UK Health Security Agency. This is to deliver a 3-year project focussed on supporting people experiencing menopausal symptoms and SMEs working to support their employees through the menopause. The partnership is with Mind in Salford, Manchester Mind, Rochdale Mind, Stockport Mind and TOG Mind.

Partnership
We recognise that clients who use our services have multiple needs. We have worked with our partners across the sector to help clients navigate the system to get the support they need. We use our well-established relationships to co-deliver services, work as part of multi-disciplinary teams and smooth the referral process. We have:

- Undertaken daily multi-disciplinary team meetings with Pennine Care, Positive Steps, Age UK, local authority and wider VCSE organisations for the Living Well service in Tameside and Oldham.

- Delivered services within primary care networks.
- Worked as part of children and young people's mental health support teams with Pennine Care, local authority, educational psychologists and VCSE organisations.
- Led on a multi-agency approach through CEO attending; Integrated Care System board for the Greater Manchester Joint Planning and Delivery Committee; Greater Manchester workforce planning Board; Greater Manchester VCSE leadership Boards; and alternative provider forum.

We have continued to deliver our Delayed Transfer of Care (DTOC), Multi-Agency Safeguarding Hub (MASH), Living Well, Safe Haven and Community Hive services through well-established partnership working. Safe Tameside and Listening Space services are now embedded at partner sites as alternative to crisis support. We successfully set-up a new Youth Justice service delivered in partner with Positive Steps.

In addition, the following activities were delivered through co-location and partnership working:

- Supporting clients with drug and alcohol dependency with Turning Point.
- Mental health support teams across Tameside, Oldham and Rochdale in school settings.
- Drop-ins, coaching, active monitoring and wellbeing check-ins provided as part of Living Well navigation with Pennine Care.
- Staff located in GP surgeries.

Governance
We have undertaken activities to strengthen our organisation governance. This has included:

- A comprehensive review of Information Governance policies, producing supporting documentation and processes.
- Creating a new Information Governance Framework and establishing a steering group that governs the organisation's approach to IG.
- Internal reporting systems improved to provide almost real-time data and greater visibility of services using Power BI.
- External training provided for key staff roles on being organisational Caldicott Guardians, Data Protection Officer, and Senior Information Risk Owner (SIRO).
- External training on Subject Access Requests.
- External training from the Local Authority Designated Officer (LADO), the person responsible for co-ordinating the response to concerns that an adult who works with children may have caused them or could cause them harm.

We also underwent the Mind Quality Mark audit which all local Minds must complete every three years. We are pleased to have once again meet the standard and achieved the Mind Quality Mark.

The Mind Quality Mark is a rigorous quality assurance standard. It sets the bar of good practice and legal compliance for all organisations in the Mind Federation. The review was carried out by a panel of people with lived experience of mental health problems and senior leaders from other local Minds.

To achieve the Mind Quality Mark, local Minds must be well-run organisations delivering safe, life-changing support for people with mental health problems. During the audit, the review team identified several areas of strength and highlighted the following as areas of excellence:

- Collaboration, profile and influence.
- Promoting positive attitudes to mental health.
- Equality and diversity.

We received the following feedback from the review team:

"The review team found the organisation inspiring and an example of a local Mind that lives and breathes the values of the Mind Federation. We found a culture of openness, commitment to learning and responsiveness and a workforce made up of trustees, staff and volunteers that are prepared to listen and want to make a real difference. The organisation is very successful and highly ambitions.

The organisation and its people have several other qualities worthy of recognition including: determination, creativity, commitment to collaboration, quality improvement, equality and inclusivity and a passion for the communities that they serve."

Social investments
The Charity does not carry out social investment activity.

Grant making
Grant making is not material to the Charity's charitable activities.

Volunteers
Volunteers continue to make a vital contribution to the organisation's achievements. We have over 100 active volunteers who are involved in all aspects of the charity's activities.

Financial Review
There was a 27% increase in total income from the previous year. Contract income made up 84%, Grant income made up 11%, followed by income from paid training, rental income and fundraising income which collectively made up the remaining 5%.
The Trustees consider the Charity to be a going concern.

Investment Policy
The Executive Committee has decided not to invest available funds in stocks and equities. This is due to cash being utilised for working capital purposes.

Plans for the future period
We will continue to make it a priority to support those accessing our services to feel safe. We remain committed to providing mental health and wellbeing support services which enable everyone in our communities to achieve better mental health. To achieve this, we will provide environments which prioritise client safety, provide trauma-informed services and support staff to manage risk through:

- Overall organisational strategy for providing trauma-informed services developed and full roll-out of trauma-informed training.
- Safety planning training revised and delivered.
- Safeguarding steering group established.

We believe that everyone should have access to quality mental health support services when they need them. We are committed to empowering individuals and our communities to live well. We aim to provide accessible, community-based services to support people in crisis. We put people at the heart of everything we do by making sure all services are available to a wider range of diverse and emerging communities through:

- Further engagement with partners to support system-wide access and increase placed based delivery of services.
- Increased online self-referrals, embedding of digital wellbeing platforms and support sessions booked at first point of contact through our Access Team.
- Development of an organisation-wide Access Policy.

Our mission is to provide the best quality local mental health services in prevention, early intervention and primary care. One of our core values is relationships: to listen and ask questions to understand others and build trust. People matter to us both inside and outside the organisation, and we will create ways for people who benefit from our services to get involved and provide feedback to improve client experience by:

- Reflecting the needs of our communities through lived experience advisory group and co-design with our stakeholders.
- Developing our approach to gaining client and stakeholder feedback to evaluate and improve services, and communicating actions taken as result.
- Equality Diversity and Inclusion training delivered to staff to increase their ability to engage with clients across a broader range of demographics.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 10 August 2007 and registered as a charity on 10 April 2008. The company was established under a Memorandum of Association that established the objects and powers of the charitable company and is governed under its Article of Association as revised on 18 November 2013. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purpose of charity law and under the company's articles are known as members of the Executive Committee.

The Executive Committee members are elected for a period of one year after which they must be re-elected. All Executive Committee members give their time voluntarily and receive no benefits from the charity.

Organisational structure

The Executive Committee of Tameside Oldham and Glossop Mind has not less than three and not more than fifteen members who meet monthly and are responsible for the strategic direction and policy of the charity. All the members are from a variety of professional backgrounds relevant to the work of the charity. The Chief Executive is also part of the Executive Committee as secretary but has no voting right.

The Executive Committee retains responsibility in all circumstances for ensuring the organisation operates within the requirements of the law, the Charity Commission and Companies House and its own Memorandum and Articles of Association. It determines the overall strategic direction of the Charity and is responsible for promoting and protecting TOG Mind's position, values, integrity, image and reputation. The Executive Committee ensures high standards of governance that command the confidence of TOG Mind's stakeholders, including members, service users and commissioners. The committee monitors the performance of the CEO and holds her to account for delivery against the business plan, budget and balanced scorecard performance.

Chief Executive Officer: Jennifer Higson

Decision making
The majority of operational decisions are delegated to the CEO, in line with her responsibilities for managing the organisation in accordance with the strategic, planning and budgetary parameters and risk management strategy approved by the Board. The Chief Executive is supported by directors and they are responsible for the supervision of their staff teams and operational service delivery and compliance.

Operational issues will be escalated to the Executive Committee where, in the judgement of the CEO, there is the risk of deviation from the organisation's strategic or financial plans or where there is political sensitivity or significant operational or reputational risk.

Induction and training of new trustees
The Executive Committee members are recruited for their specific skills and experience in specialist areas to meet organisational-wide priorities across a range of services. The Executive Committee members are provided with an induction process which includes the provision of written information about the organisation and their responsibilities as committee members. Each member has an induction meeting with the Chair, the Chief Executive, a member of the Executive Committee and a member of the Leadership Team who cover the organisational history, current focus and future strategy.

Key management remuneration
The Executive Committee takes responsibility for remuneration decisions concerning the CEO and directorate heads.

Risk management
The Executive Committee has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the process of developing a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers and clients. The continuing implementation of the British Association for Counselling & Psychotherapy (BACP) ensures a consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Reserves Policy
Tameside Oldham and Glossop Mind Board has agreed that it will endeavour to maintain sufficient reserves to ensure that adequate funding is available to finance wind-down costs that would be associated with closure, and to manage cost issues relating to withdrawal of specific contracting funding in a way that is the least damaging to those in need of our services.

The Board is conscious that the closure of services or whole charities is not uncommon but part of the responsibility of the trustees of any charity is to mitigate the negative effects rapid closure can have on vulnerable services users and staff.

The trustees agree that a minimum reserve of three months running costs are prudent to protect the organisation from financial risk.

In addition, the buildings occupied by the charity, 212-218 Katherine Street is fully owned and could be realised if required.

The reserves are in place to fund the following points:

- To maintain cash flow. Committed regular expenditure including salaries need to be protected against delayed income or income paid in arrears. Three months typical running costs have been calculated as sufficient to protect the organisation from financial risk.
- Grant/Contract income not being renewed, allowing to cover costs at short notice.
- To cover the costs of making the workforce redundant.
- For repairs and maintenance. Where a large-scale repair or maintenance is required which would otherwise threaten the running of the charity and is not covered by an insurance policy.

- To provide an investment fund. Where a new service that meets the charitable objectives and has been calculated to be self-sufficient but requires a start-up fund to establish it.
- Wind-up or re-build. Where the charity has been forced to make the majority of paid workers redundant, to continue the payment of those staff and services identified as essential to either complete the wind-up of the charity, or to re-build it.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Tameside, Oldham and Glossop Mind for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

In so far as the trustees are aware:

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

AUDITORS

The auditors, Moss & Williamson Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 6.11.23 and signed on its behalf by:

Cheryl Eastwood

Cheryl Eastwood - Trustee Chair

Opinion
We have audited the financial statements of Tameside, Oldham and Glossop Mind (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Enquiries were made of the Trustees and management with a view to identifying those laws and regulations that could be expected to have a material impact on the financial statements.

We obtained an understanding of the legal and regulatory framework that the company operates in, and the principal risks of non-compliance with laws and regulations which we identified as being significant to the company related to UK Financial Reporting Standards, Company Law, Charity Law, UK Tax Legislation and Health & Safety regulation. We considered the extent to which the non-compliance with these regulations would have an impact on the accounts.

The audit procedures we undertook in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) included, but not limited to:

- enquiries of management about procedures for compliance with laws and regulations
- enquiring of management as to whether they had any knowledge of actual, suspected or alleged fraud
- we inspected the minutes of meetings of those charges with governance
- in addressing the risk of fraud through management override of controls we tested the appropriateness of journals entries
- we ensured the audit team were alert for any identification of non-compliance throughout the audit

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Moss & Williamson Limited

Moss & Williamson Limited
Chartered Accountants
Statutory Auditor
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Booth Street Chambers
Ashton-under-Lyne
Lancashire
OL6 7LQ

Date: 06/11/2023

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**41,808**	**-**	**41,808**	50,593
Charitable activities					
Adult Services	3	**1,741,655**	**94,000**	**1,835,655**	1,216,390
Children and Young People		**1,229,510**	**136,173**	**1,365,683**	988,536
Community Development		**290,173**	**53,948**	**344,121**	653,684
Central Services		**145,879**	**155,895**	**301,774**	146,816
Other income		**741**	**-**	**741**	410
Total		**3,449,766**	**440,016**	**3,889,782**	3,056,429
EXPENDITURE ON					
Raising funds	4	**12,583**	**-**	**12,583**	9,153
Charitable activities	5				
Adult Services		**1,250,772**	**94,000**	**1,344,772**	846,939
Children and Young People		**834,165**	**149,132**	**983,297**	745,355
Community Development		**227,115**	**53,948**	**281,063**	582,782
Central Services		**830,178**	**133,039**	**963,217**	748,412
Total		**3,154,813**	**430,119**	**3,584,932**	2,932,641
NET INCOME/(EXPENDITURE)		**294,953**	**9,897**	**304,850**	123,788
Transfers between funds	15	**(13,086)**	**13,086**	**-**	-
Gains/(Losses) on revaluation of fixed assets		**105,000**	**-**	**105,000**	-
Net movement in funds		**386,867**	**22,983**	**409,850**	123,788
RECONCILIATION OF FUNDS					
Total funds brought forward		**1,009,102**	**-**	**1,009,102**	885,314
TOTAL FUNDS CARRIED FORWARD		**1,395,969**	**22,983**	**1,418,952**	1,009,102

BALANCE SHEET
31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	11	**581,750**	-	**581,750**	482,457
CURRENT ASSETS					
Debtors	12	**655,619**	**22,983**	**678,602**	503,391
Cash at bank and in hand		**696,015**	-	**696,015**	614,531
		1,351,634	**22,983**	**1,374,617**	1,117,922
CREDITORS					
Amounts falling due within one year	13	(537,415)	-	(537,415)	(591,277)
NET CURRENT ASSETS		**814,219**	**22,983**	**837,202**	526,645
TOTAL ASSETS LESS CURRENT LIABILITIES		**1,395,969**	**22,983**	**1,418,952**	1,009,102
NET ASSETS		**1,395,969**	**22,983**	**1,418,952**	1,009,102
FUNDS	15				
Restricted funds		-	**22,983**	**22,983**	-
Unrestricted funds		**1,290,969**	-	**1,290,969**	1,009,102
Revaluation reserve		**105,000**	-	**105,000**	-
TOTAL FUNDS		**1,395,969**	**22,983**	**1,418,952**	1,009,102

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

BALANCE SHEET - continued

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ..... 6-11-23 ..... and were signed on its behalf by:

Cheryl Eastwood
.....
Trustee

CASH FLOW STATEMENT
for the Year Ended 31 March 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	**113,702**	188,269
Net cash provided by operating activities		**113,702**	188,269
Cash flows from investing activities			
Purchase of tangible fixed assets		(32,218)	(48,891)
Net cash used in investing activities		(32,218)	(48,891)
Change in cash and cash equivalents in the reporting period		**81,484**	139,378
Cash and cash equivalents at the beginning of the reporting period		**614,531**	475,153
Cash and cash equivalents at the end of the reporting period		**696,015**	614,531

NOTES TO THE CASH FLOW STATEMENT
for the Year Ended 31 March 2023

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	**304,850**	123,788
Adjustments for:		
Depreciation charges	**37,925**	26,853
(Increase)/decrease in debtors	**(175,211)**	(298,529)
Increase/(decrease) in creditors	**(53,862)**	336,157
Net cash provided by operations	**113,702**	188,269

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22	Cash flow	At 31.3.23
	£	£	£
Net cash			
Cash at bank and in hand	**614,531**	**81,484**	**696,015**
	614,531	**81,484**	**696,015**
Total	**614,531**	**81,484**	**696,015**

ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

The charity meets the definition of a public benefit entity.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, 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 Trust 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 a treated as a contingent asset and disclosed if material.

Income received in advance of the provision of specified services it is deferred until the criteria for income recognition is met.

Expenditure and liabilities

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

ACCOUNTING POLICIES - continued

Expenditure and liabilities
Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocation and apportionment of costs
Costs are allocated into 4 divisions - Adult Services, Children and Young People, Community Development and Central Services, in line with budget.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold property improvements	- 10% on cost
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 25% on cost

Freehold land and property are valued at the latest surveyors' valuation. The Trustees consider that the valuation remains appropriate.

Debtors
Trade debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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 can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Volunteers
In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

Going concern
The trustees have, at the time of approving the financial statements, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	41,808	50,593

3. INCOME FROM CHARITABLE ACTIVITIES

Activity		2023	2022
		£	£
Contract income	Adult Services	1,735,356	1,164,380
Earned income	Adult Services	6,299	39,510
Grants	Adult Services	94,000	12,500
Contract income	Children and Young People	1,221,888	809,567
Earned income	Children and Young People	2,180	13,100
Grants	Children and Young People	136,173	165,869
Other	Children and Young People	5,442	-
Contract income	Community Development	290,173	576,639
Grants	Community Development	53,948	77,045
Contract income	Central Services	22,200	65,743
Earned income	Central Services	123,679	45,309
Grants	Central Services	155,895	35,764
Other	Central Services	741	-
		3,847,974	3,005,426

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Small grants individually less than £1,000	2,745	-
VCSE - Department of Health and Social Care	-	44,015
ESF Adapt GM Fund	-	7,962
National Mind Tameside Buddy Project Grant	-	2,000
National Mind Flexigrant	-	11,763
Children in Need - small grant	-	5,000
TMBC Covid19 Infection Prevention Grant	-	21,562
Unlocking Wellbeing – Men's groups	22,500	22,500
Unlocking Wellbeing – Peer Support Development	6,250	18,750
Champions Grant	-	4,999
GM COVID-19 Community	-	3,431
PHE - Prevention and Promotion Fund	56,296	53,704
National Mind WSA Co-op Academies	-	1,250
National Mind Digital Transformation Fund	-	3,600
National Mind Extend Wave One System	45,130	34,938
Children in Need - COVID		
Grant CYP	-	52,897
SSP Grant	-	2,809
National Mind Active Monitoring	31,500	-
10GM Bolton Hub Home from Hospital Grant	22,500	-
National Mind Counselling	40,000	-
British Science Association Ideas Fund	3,000	-
Charlie Waller Trust - Parent Carer Peer Support	1,748	-
Eric Wright Trust	30,000	-
Action Together - Tameside Peer Support project	23,252	-
National Mind Time to Talk Grant	1,000	-
Department of Health and Social Care Work and Health Fund	154,095	-
	440,016	291,180

4. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Fundraising costs	12,583	9,153

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Adult Services	1,332,858	11,914	1,344,772
Children and Young People	965,879	17,418	983,297
Community Development	276,176	4,887	281,063
Central Services	588,934	374,283	963,217
	3,163,847	408,502	3,572,349

6. SUPPORT COSTS

	Administrative overheads	Financial costs	Human resources
	£	£	£
Adult Services	690	-	10,655
Children and Young People	3,671	-	12,010
Community Development	1,012	450	3,325
Central Services	87,573	2,714	14,384
	92,946	3,164	40,374

	Professional fees	Premises expenses	Governance costs	Totals
	£	£	£	£
Adult Services	339	230	-	11,914
Children and Young People	1,500	237	-	17,418
Community Development	100	-	-	4,887
Central Services	141,336	119,786	8,490	374,283
	143,275	120,253	8,490	408,502

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Auditors' remuneration	8,400	3,660
Auditors' remuneration for non-audit work	-	6,600
Depreciation - owned assets	37,925	26,853
Hire of plant and machinery	3,974	6,542
Other operating leases	53,392	46,577

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

Trustees' expenses paid in the year amounted to £90 (2022 :112).

9. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	2,295,923	2,038,604
Social security costs	194,104	161,504
Other pension costs	108,481	96,903
	2,598,508	2,297,011

The average monthly number of employees during the year was as follows:

	2023	2022
Services	112	104

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	50,593	-	50,593
Charitable activities			
Adult Services	1,203,890	12,500	1,216,390
Children and Young People	827,667	160,869	988,536
Community Development	576,639	77,045	653,684
Central Services	111,052	35,764	146,816
Other income	410	-	410
Total	2,770,251	286,178	3,056,429
EXPENDITURE ON			
Raising funds	9,153	-	9,153
Charitable activities			
Adult Services	834,439	12,500	846,939
Children and Young People	575,837	169,518	745,355
Community Development	505,737	77,045	582,782
Central Services	712,649	35,763	748,412
Total	2,637,815	294,826	2,932,641
NET INCOME/(EXPENDITURE)	132,436	(8,648)	123,788
Transfers between funds	(3,648)	3,648	-
Net movement in funds	128,788	(5,000)	123,788
RECONCILIATION OF FUNDS			
Total funds brought forward	880,314	5,000	885,314
TOTAL FUNDS CARRIED FORWARD	1,009,102	-	1,009,102

11. TANGIBLE FIXED ASSETS

	Freehold property £	Short leasehold property improvements £	Fixtures and fittings £	Computer equipment £	Totals £
COST OR VALUATION					
At 1 April 2022	335,000	125,190	31,147	80,612	571,949
Additions	-	-	7,447	24,772	32,218
Revaluations	105,000	-	-	-	105,000
At 31 March 2023	440,000	125,190	38,594	105,384	709,167
DEPRECIATION					
At 1 April 2022	-	23,321	26,333	39,838	89,492
Charge for year	-	12,734	1,839	23,353	37,925
At 31 March 2023	-	36,055	28,172	63,191	127,417
NET BOOK VALUE					
At 31 March 2023	440,000	89,135	10,422	42,193	581,750
At 31 March 2022	335,000	101,869	4,814	40,774	482,457

Cost or valuation at 31 March 2023 is represented by:

	Freehold property £	Short leasehold property improvements £	Fixtures and fittings £	Computer £	Totals £
Valuation in 2023	440,000	-	-	-	440,000
Cost	-	125,190	38,594	105,384	269,167
	440,000	125,190	38,594	105,384	709,167

11. TANGIBLE FIXED ASSETS – continued

If the freehold properties had not been revalued it would have been included at the following historical cost:

	2023	2022
	£	£
Cost	591,255	591,255
Aggregate depreciation	163,132	152,218

The freehold properties at Katherine Steet was valued by Breakey & Nuttall chartered surveyors on 7th February 2023. The property at 212-214 Katherine Street was valued at £120,000. The property at 216-218 Katherine Street was valued at £320,000.

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Debtors	602,650	466,902
Other debtors	5,000	5,000
*Prepayments and accrued income	70,952	31,489
	678,602	503,391

Prepayments include the remainder of a prepaid, three year IT licence in relation to the Department of Health and Social Care work and Health Fund.
The remainder of the prepaid licence amounts to £22,983 at the end of year one. This will be released over the remaining duration of the project.

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	8,269	45,131
Social security and other taxes	42,483	39,167
VAT	-	998
Other creditors	22,594	19,517
Accruals and deferred income	464,069	486,464
	537,415	591,277

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR - Continued

Income is deferred based on the service delivery of projects. The movement in deferred income is below:

	Opening deferrals £	Released in year £	Received less released in year £	Deferred at year end £
Oldham CCG Dementia awareness 2021/22	14,214	(14,214)	-	-
Oldham CCG Living Well Oldham	64,700	(64,700)	-	-
Social Prescribing Oldham (Action Together)	23,252	(23,252)	-	-
Pennine Care CYP – Thrive 2021/22	8,221	(8,221)	-	-
Emotional Wellbeing consultancy	64,750	(64,750)	35,750	35,750
Tameside & Glossop CCG CYP grant extension	5,658	(5,658)	-	-
Mental Health Support Teams in Education 2021/22	8,771	(8,771)	-	-
T&G Mental Health in Education 2021/23	16,470	(16,470)	-	-
GM Crisis Alternatives - MASH Link worker project 2021/22	20,600	(20,600)	-	-
DToC	40,000	(40,000)	200,000	200,000
NHS Trafford CCG - non MHST schools support in Oldham	32,083	(32,083)	-	-
Locality Rep for Oldham	20,624	(20,624)	-	-
Unlocking Wellbeing - Men's groups	7,500	(7,500)	-	-
Unlocking Wellbeing - Peer Support Development	6,250	(6,250)	-	-
National Mind Flexigrant - CYP Hive	3,237	-	-	3,237
National Mind - I&P Development 2021/22	18,000	(18,000)	-	-
National Mind - Extend Wave 1 Systems Change	16,505	(16,505)	-	-
PHE Prevention and Promotions Fund for Better Mental Health 2021/22	56,296	(56,296)	-	-
Eric Wright Charitable Trust	25,000	(25,000)	19,000	19,000
Positive Steps Youth Justice Service (YJS)	-	-	13,333	13,333
Tameside & Glossop CCG - CYP 21/24 Community offer	-	-	7,000	7,000
Peer Support Workers – Tameside & Oldham	-	-	40,509	40,509

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR - Continued

	Opening deferrals £	Released in year £	Received less released in year £	Deferred at year end £
Early Break Navigators	-	-	13,286	13,286
Non MHST schools support in Oldham	-	-	35,581	35,581
Greater Manchester Crisis co-ordinator	-	-	13,333	13,333
Early Help Engagement Worker	-	-	27,750	27,750
Prepaid training services	-	-	31,324	31,324
Connect5 contract extension	-	-	9,000	9,000
	452,131	**(448,894)**	**445,866**	**449,103**

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	**-**	5,958
Between one and five years	**5,656**	7,918
In more than five years	**420,833**	470,833
	426,489	484,709

15. MOVEMENT IN FUNDS

	At 01.04.22 £	Net Movement in Funds £	Transfers between funds £	Other gains/ (losses) £	At 31.03.23 £
Unrestricted funds					
General fund	1,009,102	294,953	(13,086)	105,000	1,395,969
Restricted funds					
National Mind Counselling	-	(12,958)	12,958	-	-
Department of Health & Social Care Work and Health Fund	-	22,855	128	-	22,983
	-	9,897	13,086	-	22,983
TOTAL FUNDS	1,009,102	304,850	-	105,000	1,418,952

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,449,766	(3,154,813)	294,953
Restricted funds			
Small grants individually less than £1,000	2,745	(2,745)	-
PHE - Prevention and Promotion Fund For Better Mental Health 21/22	56,296	(56,296)	-
National Mind Active Monitoring	31,500	(31,500)	-
10GM Bolton Hub Home from Hospital Grant	22,500	(22,500)	-
National Mind Counselling	40,000	(52,958)	(12,958)
Ideas Fund	3,000	(3,000)	-
Extend Wave 1 Systems Change	45,130	(45,130)	-
Parent Carer Peer Support (PCPS)	1,748	(1,748)	-
Eric Wright Families	30,000	(30,000)	-
Unlocking Wellbeing - Men's groups	22,500	(22,500)	-
Unlocking Wellbeing – Peer Support Development	6,250	(6,250)	-
Tameside Peer Support project	23,252	(23,252)	-
Time to Talk Grant	1,000	(1,000)	-
Department of Health and Social Care Work and health fund	154,095	(131,240)	22,855
	440,016	(430,119)	9,897
TOTAL FUNDS	3,889,782	(3,584,932)	304,850

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21	Net movement in funds	Transfers between funds	At 31.3.22
	£	£	£	£
Unrestricted funds				
General fund	880,314	132,436	(3,648)	1,009,102
Restricted funds				
Children in Need - small grant	5,000	(5,000)	-	-
Children in Need - Covid Grant CYP	-	(3,648)	3,648	-
	5,000	(8,648)	3,648	-
TOTAL FUNDS	885,314	123,788	-	1,009,102

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**2,770,251**	**(2,637,815)**	**132,436**
Restricted funds			
PHE - Prevention and Promotion Fund	**53,704**	**(53,704)**	-
Children in Need - small grant	-	**(5,000)**	**(5,000)**
VCSE - Department of Health & Social Care	**44,015**	**(44,015)**	-
ESF Adapt GM Fund	**7,962**	**(7,962)**	-
National Mind Tameside Buddy Project Grant	**2,000**	**(2,000)**	-
National Mind Flexigrant	**11,763**	**(11,763)**	-
TMBC Covid 19 Infection Prevention Grant	**21,561**	**(21,561)**	-
CJRS Grant	**2,809**	**(2,809)**	-
Unlocking Wellbeing – Men's groups	**22,500**	**(22,500)**	-
Unlocking Wellbeing - Peer Support	**18,750**	**(18,750)**	
Champions Grant	**4,999**	**(4,999)**	-
GM Covid 19 Community	**3,431**	**(3,431)**	-
National Mind WSA Co-op Academies	**1,250**	**(1,250)**	-
National Mind Digital Transformation Fund	**3,600**	**(3,600)**	-
National Mind Extend Wave One System	**34,938**	**(34,938)**	-
Children in Need - Covid Grant CYP	**52,896**	**(56,544)**	**(3,648)**
	286,178	**(294,826)**	**(8,648)**
TOTAL FUNDS	**3,056,429**	**(2,932,641)**	**123,788**

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds included in the above are as follows:

	Incoming resources £	Resources expanded £	Movement In funds £
Unrestricted funds			
General fund	6,220,017	(5,792,628)	427,389
Restricted funds			
Small grants individually less than £1,000	2,745	(2,745)	-
PHE - Prevention and Promotion Fund	110,000	(110,000)	-
Children in Need – small grant	-	(5,000)	(5,000)
VCSE - Department of Health & Social Care	44,015	(44,015)	-
ESF Adapt GM Fund	7,962	(7,962)	-
National Mind Tameside Buddy Project Grant	2,000	(2,000)	-
National Mind Flexigrant	11,763	(11,763)	-
TMBC Covid 19 Infection Prevention Grant	21,561	(21,561)	-
CJRS Grant	2,809	(2,809)	-
Unlocking Wellbeing – Men's groups	45,000	(45,000)	-
Unlocking Wellbeing - Peer Support	25,000	(25,000)	-
Champions Grant	4,999	(4,999)	-
GM Covid 19 Community	3,431	(3,431)	-
National Mind WSA Co-op Academies	1,250	(1,250)	-
National Mind Digital Transformation Fund	3,600	(3,600)	-
National Mind Extend Wave One System	80,068	(80,068)	-
Children in Need - Covid Grant CYP	52,896	(56,544)	(3,648)
National Mind Active Monitoring	31,500	(31,500)	-
10GM Bolton Hub Home from Hospital Grant	22,500	(22,500)	-
National Mind Counselling	40,000	(52,958)	(12,958)
Ideas Fund	3,000	(3,000)	-
Parent Carer Peer Support (PCPS)	1,748	(1,748)	-
Eric Wright Families	30,000	(30,000)	-
Tameside Peer Support project	23,252	(23,252)	-
Time to Talk Grant	1,000	(1,000)	-
Department of Health and Social Care Work and health fund	154,095	(131,241)	22,855
	726,194	(724,945)	1,249
TOTAL FUNDS	6,946,211	(6,517,573)	428,638

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

TAMESIDE, OLDHAM AND GLOSSOP MIND

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

for the Year Ended 31 March 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**41,808**	50,593
Charitable activities		
Contract income	**3,269,617**	2,616,329
Earned income	**132,158**	97,919
Grants	**440,016**	291,178
	3,841,791	3,005,426
Other income	**6,183**	410
Total incoming resources	**3,889,782**	3,056,429
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	**12,583**	9,153
Charitable activities		
Staff costs	**2,295,923**	2,022,780
Social security	**194,104**	161,504
Pension costs	**108,481**	96,903
Training expenses	**-**	480
Computer costs	**88,387**	79,690
Volunteer costs	**1,093**	2,560
Direct Project Costs	**564,539**	254,940
	3,252,527	2,618,857
Support costs		
Administrative overheads		
Equipment rental	**3,974**	6,542
Insurance	**17,234**	9,367
Telephone	**29,197**	27,095
Postage	**4,603**	4,439
Office stationery	**13,055**	8,161
Office machinery maintenance	**-**	4,755
Plant and machinery	**37,925**	26,853
	105,988	87,212
Financial costs		
Bank charges	**3,164**	2,482

TAMESIDE, OLDHAM AND GLOSSOP MIND

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2023

	2023	2022
	£	£
Human resources		
Hospitality	**4,854**	3,652
Room Hire	**1,278**	3,300
Qualification costs	**99**	5,273
Recruitment Cost	**6,986**	8,110
Training expenses	**14,401**	35,357
Travel & subsistence	**3,753**	1,592
	31,371	57,284
Professional charges		
Sundries	**572**	852
Accountancy	**6,906**	6,136
Profesional fees	**43,792**	49,451
	51,270	56,439
Premises		
Office Rent	**53,392**	46,577
Rates	**17,980**	5,472
light & heat	**26,204**	19,269
Repairs and Renewals	**5,154**	5,748
Premises costs	**16,809**	13,776
	119,539	90,842
Governance costs		
Trustee travel & subsistance	**90**	112
Auditors' remuneration	**8,400**	10,260
	8,490	10,372
Total resources expended	**3,584,932**	2,932,641
Net income	**304,850**	123,788

Tameside, Oldham, Glossop and Stockport Mind Ltd

England & Wales - Charity number 1123549

Accounts

REGISTERED COMPANY NUMBER: 06340472 (England and Wales)
REGISTERED CHARITY NUMBER: 1123549

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

FOR

TAMESIDE, OLDHAM AND GLOSSOP MIND

Moss & Williamson Limited
Chartered Accountants
Statutory Auditor
Booth Street Chambers
Ashton-under-Lyne
Lancashire
OL6 7LQ

TAMESIDE, OLDHAM AND GLOSSOP MIND

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2022

	Page
Reference and administrative details	1
Report of the Trustees	2 to 8
Report of the Independent Auditors	9 to 11
Statement of Financial Activities	12
Balance Sheet	13 to 14
Cash Flow Statement	15
Notes to the Cash Flow Statement	16
Notes to the Financial Statements	17 to 29
Detailed Statement of Financial Activities	30 to 31

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
06340472 (England and Wales)

Registered Charity number
1123549

Registered office
216-218 Katherine Street
Ashton-under-Lyne
Lancashire
OL6 7AS

Trustees
K Beal (appointed 15.6.21)
A J Coren (appointed 5.7.21)
B Dey (appointed 5.7.21)
C Eastwood
A Flynn (appointed 15.6.21)
R Mercer
B Mirza
V J Murcott
R Umpleby
D H Hutton (resigned 8.11.21)
J M Pollitt (resigned 6.1.22)

Company Secretary
J Higson

Auditors
Moss & Williamson Limited
Chartered Accountants
Statutory Auditor
Booth Street Chambers
Ashton-under-Lyne
Lancashire
OL6 7LQ

TAMESIDE, OLDHAM AND GLOSSOP MIND

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the Charity are to promote the preservation and the safeguarding of mental health and wellbeing by carrying out such activities that relieve persons suffering from mental health problems and promote their recovery and foster their emotional and physical wellbeing. The Charity abides by any membership agreement with National Mind and is a Local Mind Association (LMA). In carrying out its objects, the Charity promotes equality of opportunity and opposes any form of discrimination on grounds of race, ethnic origin, gender, sexual orientation, age, disability or religion.

Our vision and mission are at the heart of the services we deliver:

- Vision: Enabling everyone in our communities to achieve better mental health.
- Mission: To continue to provide the best quality local mental health services in prevention, early intervention and primary care; alongside empowering individuals and our communities to live well.

Our values underpin our approach to providing quality services:

- Relationships: we listen and ask questions to understand others and to build trust. People matter to us both inside and outside our organisation.
- Aspiration: we support one another, clients, and communities to achieve better mental health.
- Learning: we seek insight and grow from experience; finding new or better ways to contribute to the field of mental health.
- Potential: we encourage personal responsibility for development by discovering and realising the abilities and energies of people.

We delivered our objectives and aims by providing mental health and wellbeing support services to some of the most vulnerable in our communities, both adults and young people. This included early intervention and prevention mental health services, services for people in crisis, talking therapies, community wellbeing activities and mental health and wellbeing training services.

Our clients and workers have fed back the following about our services:

"I was made redundant due to the pandemic, so I started volunteering for TOG Mind at their Ashton office. I gained valuable experience, and this allowed me to find a job with another charity. I am forever grateful to them for helping me build a better life."

"I experienced a difficult childhood and often felt lonely, sad, isolated and worthless, as if my life had no value. Mind helped me find a passion for understanding and empathy that I never knew I had. I have been given hope, been supported, and encouraged to work hard, reflect and grow as I help others."

"My daughter was listened to very well, even though she was difficult to engage in conversation. The support worker was really well skilled to communicate with her. I cannot fault the staff at all, and I cannot praise them enough! They are amazing, the care and attention into an individual, is second to none."

"Thank you again for organising and taking the time to run the classes. They've helped me so much with what's been going on with the situation around my son.
I'm now looking forward to moving on and building a happy and stable relationship with him as a father."

Significant activities
The significant activities undertaken during the 2021-2022 financial year are detailed below.

Increased accessibility
We improved our services to make them more accessible and respond to the impact of isolation caused by COVID-19. We recognised the need of our clients to have support available in-person and worked to return to provide face to face services for clients in a Covid secure environment, whilst maintaining the option for services to be provided remotely.

We expanded our service opening hours to give greater access to in-person support from Monday to Friday, 8.00 am to 8.00 pm, and Saturday, 10.00 am to 2.00 pm. Our Welcome Team, who are the first point of contact for people accessing our services, received training to enable them to undertake immediate risk assessments.

We increased access by delivering services in community settings, delivering on partner sites at:

- Royal Oldham Hospital for Safe Haven.
- Children and Young People #Thrive service was delivered in Heywood, Middleton and Rochdale.
- Stalybridge Community Hub for Active Tameside, a Children and Young People Community Hive service.
- Longdendale School for Children and Young People Community Hive.
- Mahdlo Youth Zone, Oldham for Children and the Young People Take 5 service.
- Over 30 GP Primary care locations across Oldham.
- Education sites across Tameside, Oldham, Glossop and Rochdale as part of national mental health support teams in education settings (MHST) model.

Crisis services
In the past year our crisis offer has expanded. We launched our walk-in service The Listening Space which spanned across the Tameside, Oldham & Glossop area as one offer. This has now developed into two separate offers; The Listening Space remains in Oldham whereas our Tameside & Glossop crisis offer is now SAFE Tameside. SAFE Tameside is a partnership with Big Life, Minds Matter and The Anthony Seddon Fund (TASF). Initially launching in separate community hubs, it has now formed one hub running Monday to Friday 1.00 pm to 8.00 pm from TASF for any Tameside & Glossop clients experiencing mental health distress. The Safe Haven Oldham also remains open as a partnership between TOG Mind, Positive Steps and Pennine Care offering support for the people of Oldham in mental health crisis between the hours of 8.00 pm to 8.00 am.

Due to the increase in the number of people presenting in crisis we made improvements to our incident management systems to help us better support our clients and workers. A system was developed for reporting incidents and manager training completed across the organisation. Monthly incident review meetings are held with managers to review incidents, identify best practices across services and improve consistency in approach.

Service development
We continued to increase the adult services available in our communities. In addition to the crisis services, we launched the MASH (Multi-Agency Safeguarding Hub), DTOC (Delayed Transfer of Care) Steps to Home and Living Well Oldham services.

We successfully rolled out the MASH Link Worker project across 5 boroughs of Greater Manchester working with partners across the region. We were lead partners covering Oldham, with Family Action in Bolton, Rochdale and District Mind in Rochdale, Blu Sci in Trafford, and Pure Innovations in Stockport. Each partner received funding to provide 20 hours a week to work alongside the front door to social work teams. The Link Workers provided support to enable clients to navigate into the most appropriate support services for their needs, working with clients over several weeks to build relationships and trust.

We set-up and delivered DTOC Steps to Home in partnership Age UK Oldham and Positive Steps. This project has seen navigators sit within ward teams at Oldham Hospital to support the safe discharge of clients from an inpatient stay for their mental health into the community.

As part of the Living Well Model Oldham we have enhanced our access offer by providing community navigator roles to support people to navigate the mental health system and access support that they need. Working closely with our VCSE and Trust Partners we have ensured that through our relationships referral routes are in place both internally and externally.

We have had a year of continued development within children and young people's services. We launched a brand-new Tameside and Glossop Community Hive offer providing support and education to children aged 8-18, their families and their wider community networks.

To support our implementation of this new offer, we also applied for systems change funding and have been working with local young people and stakeholders to explore how to equip trusted adults to have conversations with young people about their mental health. This has been part of our continued ambition for our services to be co-designed, the outcome being a website of content curated by young people sharing what they want adults in their lives to know/understand.

We have continued to be a trusted partner within schools Mental Health Support Teams in Oldham and Rochdale, progressing during this year to support the model in Tameside also.

In addition to this, we have implemented a new approach to initial assessments across all the boroughs we support. This has been done in response to CYP and families challenges around waiting times and in consultation with commissioners. We now operate under an assessment, consultation, and brief intervention model, providing immediate support and intervention to CYP and their families. This model is proving to be beneficial in providing short term immediate support for children with low level issues. Where further intervention is needed, children and young people are pre equipped with strategies and tools to utilise during any following waiting periods.

Community Development

We increased our community connections and supported the development of mentally healthy, safe community spaces, undertaking community development and training in specific communities and with specific groups to support reducing stigma, provide accurate information, and support individuals to better navigate the mental health system.

Through the Living Life Well programme, as the Mental Health Informed Community Lead, we have:

- Developed and supported Tameside community partners to grow in confidence, knowledge, and skills about mental health and become part of our mental health informed community.
- Co-produced a rich offer for organisations who sign up to become members of the community and decided on a framework for the 'badge' of recognition.
- Increased knowledge and awareness of how to access mental health support available across Tameside including what to do if someone presents in crisis.

Engagement and collaboration

We undertook engagement with key stakeholders and community groups to understand the local needs to feed into service design and development. We worked collaboratively to co-design our services and undertook the following focus groups with members of our local community to inform service design and evaluation:

- Focus groups were held to develop our 5-year strategy. 'Keep communities at the heart of everything we do' – included as 1 of 5 strategic priorities.
- Living Well Oldham Lived experience group supported to co-design and evaluation of the local mental health system offer.
- Systems change project to explore, understand and improve children and young people's initial support from trusted adults.
- Consultation with 35 people carried out by BAME Community Worker. The needs identified included diverse languages and out of hours services.
- Co-production with 9 service users to develop the Tameside Wellbeing Hub offer and function.
- Codesign of our Oldham Hub Children and Young People and Families space into a welcoming, calming nature theme.
- Continued consultation with children and young people in Tameside and Glossop to develop a brand for new community offer and shape service design.

- Engagement through social events and networks to understand local needs throughout mobilisation of Tameside and Glossop children and young people Community Hive project.
- Collaborative engagement with education settings, partner agencies in the development and mobilisation of Mental Health Support Teams in Oldham, Tameside, Rochdale.

Equality, Diversity and Inclusion
We supported projects to improve mental health and wellbeing for people who may experience inequality or exclusion within our communities. The following projects were delivered:

- South Asian Men's wellbeing group providing activities to people with mental health, dementia and learning disabilities.
- On-site sensory rooms.
- ADMIRE arts and awareness festival.
- COVID-19 support service delivered by our Community Worker in the BAME community.

Our staff received training in deaf awareness, sign language, learning disability and autism acceptance.

Training
Our training team provided mental health training in our communities including Connect 5, Mental Health First Aid, Suicide First Aid, and bespoke training sessions. This included the delivery of Connect 5 training to 117 trainee GPs across England and a bespoke Resilience training offer to Greater Manchester Police.

Strategic plan
We launched our new strategic plan which sets out our vision and strategy for the next 5 years. The strategic plan was developed through focus groups with members of the public, people who have accessed our services, key stakeholders, partners and our staff and volunteers. We will continue to work with our commissioners, partners, stakeholders, and clients to co-produce and deliver high-quality services that enable our diverse communities to achieve better mental health.

Social investments
The Charity does not carry out social investment activity.

Grantmaking
Grantmaking is not material to the Charity's charitable activities.

Volunteers
Volunteers continue to make a vital contribution to the organisation's achievements. We have over 100 active volunteers who are involved in all aspects of the charity's activities.

Financial Review
We have seen our overall income increase by 13% compared to the previous financial year, this is mainly due to increases in contract income in our Adults, and Children and Young People services. The overall expenditure increased by 17% compared to the previous year. This was due to the associated costs to deliver the additional contracts. There were also some investments in training for managers and an all staff Away Day to launch the 5-year strategy.

The income we received from grants reduced by 29% compared to the previous financial year. This is mainly due to a reduction in the emergency Covid grant funding that was available during 2021 reducing in 2022. However, this was balanced by the contract income increase and an increase in earned income of 34%.

The Trustees consider the Charity to be a going concern.

Investment Policy
The Executive Committee has decided not to invest available funds in stocks and equities. This is due to cash being utilised for working capital purposes. The cash reserves are deposited in the charity's main current account with The Cooperative Bank PLC. The current account pays an interest at the rate set by the Bank of England

Plans for the future period

We will continue to make it a priority to support those accessing our services to feel safe. We remain committed to providing mental health and wellbeing support services which enable everyone in our communities to achieve better mental health. To achieve this, we will provide environments which prioritise client safety, provide trauma-informed services and support staff to manage risk through:

- Training frontline staff on providing trauma-informed services.
- Providing frontline staff training in de-escalation techniques.
- Reviewing when and how people in need of support are accessing our services to understand if we are meeting the needs of the community.

We believe that everyone should have access to quality mental health support services when they need them. We are committed to empowering individuals and our communities to live well. We aim to provide accessible, community-based services to support people in crisis. We put people at the heart of everything we do by making sure all services are available to a wider range of diverse and emerging communities through:

- Co-designing services with under-represented minority groups.
- Diversifying access with services provided via co-locations and open surgeries.
- A multi-agency approach to services to help clients navigate the wider system.

Our mission is to provide the best quality local mental health services in prevention, early intervention and primary care. One of our core values is relationships: to listen and ask questions to understand others and build trust. People matter to us both inside and outside the organisation, and we will create ways for people who benefit from our services to get involved and provide feedback to improve client experience by:

- Undertaking system development which will improve client management.
- Diversifying the ways we collect feedback on our services to increase the opportunity for clients to tell us about their experiences.
- Creating more welcoming environments which meet a wider range of client needs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 10 August 2007 and registered as a charity on 10 April 2008. The company was established under a Memorandum of Association that established the objects and powers of the charitable company and is governed under its Article of Association as revised on 18 November 2013. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purpose of charity law and under the company's articles are known as members of the Executive Committee.

The Executive Committee members are elected for a period of one year after which they must be re-elected. All Executive Committee members give their time voluntarily and receive no benefits from the charity.

Organisational structure

The Executive Committee of Tameside Oldham and Glossop Mind has not less than three and not more than fifteen members who meet monthly and are responsible for the strategic direction and policy of the charity. All the members are from a variety of professional backgrounds relevant to the work of the charity. The Chief Executive is also part of the Executive Committee as secretary but has no voting right.

The Executive Committee retains responsibility in all circumstances for ensuring the organisation operates within the requirements of the law, the Charity Commission and Companies House and its own Memorandum and Articles of Association. It determines the overall strategic direction of the Charity and is responsible for promoting and protecting TOG Mind's position, values, integrity, image and reputation. The Executive Committee ensures high standards of governance that command the confidence of TOG Mind's stakeholders, including members, service users and commissioners. The committee monitors the performance of the CEO and holds her to account for delivery against the business plan, budget and balanced scorecard performance.

Chief Executive Officer :Jennifer Higson

Decision making
The majority of operational decisions are delegated to the CEO, in line with her responsibilities for managing the organisation in accordance with the strategic, planning and budgetary parameters and risk management strategy approved by the Board. The Chief Executive is supported by directors and they are responsible for the supervision of their staff teams and operational service delivery and compliance.

Operational issues will be escalated to the Executive Committee where, in the judgement of the CEO, there is the risk of deviation from the organisation's strategic or financial plans or where there is political sensitivity or significant operational or reputational risk.

Induction and training of new trustees
The Executive Committee members are recruited for their specific skills and experience in specialist areas to meet organisational-wide priorities across a range of services. The Executive Committee members are provided with an induction process which includes the provision of written information about the organisation and their responsibilities as committee members. Each member has an induction meeting with the Chair, the Chief Executive, a member of the Executive Committee and a member of the Leadership Team who cover the organisational history, current focus and future strategy.

Key management remuneration
The Executive Committee takes responsibility for remuneration decisions concerning the CEO and directorate heads.

Risk management
The Executive Committee has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the process of developing a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers and clients. The continuing implementation of the British Association for Counselling & Psychotherapy (BACP) ensures a consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Reserves Policy
Tameside Oldham and Glossop Mind Board has agreed that it will endeavour to maintain sufficient reserves to ensure that adequate funding is available to finance wind-down costs that would be associated with closure, and to manage cost issues relating to withdrawal of specific contracting funding in a way that is the least damaging to those in need of our services.

The Board is conscious that the closure of services or whole charities is not uncommon but part of the responsibility of the trustees of any charity is to mitigate the negative effects rapid closure can have on vulnerable services users and staff.

The trustees agree that a minimum reserve of three months running costs are prudent to protect the organisation from financial risk.

In addition, the building occupied by the charity, 216-218 Katherine Street is fully owned and could be realised if required.

The reserves are in place to fund the following points:

- To maintain cash flow. Committed regular expenditure including salaries need to be protected against delayed income or income paid in arrears. Three months typical running costs have been calculated as sufficient to protect the organisation from financial risk.
- Grant/Contract income not being renewed, allowing to cover costs at short notice.
- To cover the costs of making the workforce redundant.
- For repairs and maintenance. Where a large-scale repair or maintenance is required which would otherwise threaten the running of the charity and is not covered by an insurance policy.

- To provide an investment fund. Where a new service that meets the charitable objectives and has been calculated to be self-sufficient but requires a start-up fund to establish it.
- Wind-up or re-build. Where the charity has been forced to make the majority of paid workers redundant, to continue the payment of those staff and services identified as essential to either complete the wind-up of the charity, or to re-build it.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Tameside, Oldham and Glossop Mind for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

In so far as the trustees are aware:

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

AUDITORS

The auditors, Moss & Williamson Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 5.12.22 and signed on its behalf by:

Cheryl Eastwood

Cheryl Eastwood - Trustee Chair

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF TAMESIDE, OLDHAM AND GLOSSOP MIND

Opinion
We have audited the financial statements of Tameside, Oldham and Glossop Mind (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:
- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF TAMESIDE, OLDHAM AND GLOSSOP MIND

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Enquiries were made of the Trustees and management with a view to identifying those laws and regulations that could be expected to have a material impact on the financial statements.

We obtained an understanding of the legal and regulatory framework that the company operates in, and the principal risks of non-compliance with laws and regulations which we identified as being significant to the company related to UK Financial Reporting Standards, Company Law, Charity Law, UK Tax Legislation and Health & Safety regulation. We considered the extent to which the non-compliance with these regulations would have an impact on the accounts.

The audit procedures we undertook in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) included, but not limited to:

- enquiries of management about procedures for compliance with laws and regulations
- enquiring of management as to whether they had any knowledge of actual, suspected or alleged fraud
- we inspected the minutes of meetings of those charges with governance
- in addressing the risk of fraud through management override of controls we tested the appropriateness of journals entries
- we ensured the audit team were alert for any identification of non-compliance throughout the audit

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF TAMESIDE, OLDHAM AND GLOSSOP MIND

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Moss & Williamson Limited

Moss & Williamson Limited
Chartered Accountants
Statutory Auditor
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Booth Street Chambers
Ashton-under-Lyne
Lancashire
OL6 7LQ

Date: 05/12/2022

TAMESIDE, OLDHAM AND GLOSSOP MIND

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the Year Ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**50,593**	-	**50,593**	113,344
Charitable activities	3				
Adult Services		**1,203,890**	**12,500**	**1,216,390**	1,061,584
Children and Young People		**827,667**	**160,869**	**988,536**	697,527
Community Development		**576,639**	**77,045**	**653,684**	674,361
Central Services		**111,052**	**35,764**	**146,816**	164,100
Other income		**410**	-	**410**	163
Total		**2,770,251**	**286,178**	**3,056,429**	2,711,079
EXPENDITURE ON					
Raising funds	4	**9,153**	-	**9,153**	14,417
Charitable activities	5				
Adult Services		**834,439**	**12,500**	**846,939**	809,493
Children and Young People		**575,837**	**169,518**	**745,355**	539,834
Community Development		**505,737**	**77,045**	**582,782**	513,226
Central Services		**712,649**	**35,763**	**748,412**	620,891
Other		-	-	-	887
Total		**2,637,815**	**294,826**	**2,932,641**	2,498,748
NET INCOME/(EXPENDITURE)		**132,436**	**(8,648)**	**123,788**	212,331
Transfers between funds	15	**(3,648)**	**3,648**	-	-
Net movement in funds		**128,788**	**(5,000)**	**123,788**	212,331
RECONCILIATION OF FUNDS					
Total funds brought forward		**880,314**	**5,000**	**885,314**	672,983
TOTAL FUNDS CARRIED FORWARD		**1,009,102**	-	**1,009,102**	885,314

The notes form part of these financial statements

TAMESIDE, OLDHAM AND GLOSSOP MIND

BALANCE SHEET
31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	11	**482,457**	-	**482,457**	460,419
CURRENT ASSETS					
Debtors	12	**503,391**	-	**503,391**	204,862
Cash at bank and in hand		**614,531**	-	**614,531**	475,153
		1,117,922	-	**1,117,922**	680,015
CREDITORS					
Amounts falling due within one year	13	**(591,277)**	-	**(591,277)**	(255,120)
NET CURRENT ASSETS		**526,645**	-	**526,645**	424,895
TOTAL ASSETS LESS CURRENT LIABILITIES		**1,009,102**	-	**1,009,102**	885,314
NET ASSETS		**1,009,102**	-	**1,009,102**	885,314
FUNDS	15				
Unrestricted funds				**1,009,102**	880,314
Restricted funds				-	5,000
TOTAL FUNDS				**1,009,102**	885,314

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
31 March 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ..... 5.12.22 ..... and were signed on its behalf by:

Cheryl E Eastwood

Trustee

The notes form part of these financial statements

TAMESIDE, OLDHAM AND GLOSSOP MIND

CASH FLOW STATEMENT
for the Year Ended 31 March 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	188,269	292,030
Net cash provided by operating activities		188,269	292,030
Cash flows from investing activities			
Purchase of tangible fixed assets		(48,891)	(173,874)
Net cash used in investing activities		(48,891)	(173,874)
Change in cash and cash equivalents in the reporting period		139,378	118,156
Cash and cash equivalents at the beginning of the reporting period		475,153	356,997
Cash and cash equivalents at the end of the reporting period		614,531	475,153

The notes form part of these financial statements

TAMESIDE, OLDHAM AND GLOSSOP MIND

NOTES TO THE CASH FLOW STATEMENT
for the Year Ended 31 March 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022	2021
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	**123,788**	212,331
Adjustments for:		
Depreciation charges	**26,853**	20,938
Loss on disposal of fixed assets	**-**	887
(Increase)/decrease in debtors	**(298,529)**	143,397
Increase/(decrease) in creditors	**336,157**	(85,523)
Net cash provided by operations	**188,269**	292,030

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21	Cash flow	At 31.3.22
	£	£	£
Net cash			
Cash at bank and in hand	**475,153**	**139,378**	**614,531**
	475,153	**139,378**	**614,531**
Total	**475,153**	**139,378**	**614,531**

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

The charity meets the definition of a public benefit entity.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Critical accounting judgements and key sources of estimation uncertainty
In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, 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 Trust 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 a treated as a contingent asset and disclosed if material.

Income received in advance of the provision of specified services it is deferred until the criteria for income recognition is met.

Expenditure and liabilities
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

continued...

1. ACCOUNTING POLICIES - continued

Expenditure and liabilities
Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocation and apportionment of costs
Costs are allocated into 4 divisions - Adult Services, Children and Young People, Community Development and Central Services, in line with budget.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold property improvements	-	10% on cost
Fixtures and fittings	-	15% on reducing balance
Computer equipment	-	25% on cost

Freehold land and property are valued at the latest surveyors' valuation. The Trustees consider that the valuation remains appropriate.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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 can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Volunteers
In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

Going concern
The trustees have, at the time of approving the financial statements, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

continued...

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	50,593	113,344

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2022	2021
		£	£
Contract income	Adult Services	1,164,380	1,049,248
Earned income	Adult Services	39,510	7,335
Grants	Adult Services	12,500	5,001
Contract income	Children and Young People	809,567	521,542
Earned income	Children and Young People	13,100	5,850
Grants	Children and Young People	165,869	170,135
Contract income	Community Development	576,639	460,068
Grants	Community Development	77,045	214,293
Contract income	Central Services	65,743	91,594
Earned income	Central Services	45,309	51,638
Grants	Central Services	35,764	20,868
		3,005,426	2,597,572

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Small grants individually less than £1,000	-	1,250
VCSE - Department of Health and Social Care	44,015	109,058
Tameside Buddy Project - Action Together	-	79,126
Forever Manchester	-	5,000
ESF Adapt GM Fund	7,962	3,957
National Mind Tameside Buddy Project Grant	2,000	25,000
National Mind Flexigrant	11,763	15,000
Children in Need - small grant	5,000	10,000
Children in Need - large grant	-	9,629
TMBC Covid19 Infection Prevention Grant	21,562	9,390
Big Lottery Covid-19 Grant	-	88,456
DCMS Emergency Funding - National Mind	-	17,255
IT Covid Grant - National Mind	-	5,000
COVID Grant - CYP - CIN	-	26,448
CJRS grant	-	5,728
Social Prescribing	-	52,250
Unlocking Wellbeing – Men's groups	22,500	-
Unlocking Wellbeing – Peer Support Development	18,750	-
Business rates grant - COVID 19	-	25,000
Champions Grant	4,999	-
GM COVID-19 Community	3,431	-
PHE - Prevention and Promotion Fund	53,704	-
National Mind WSA Co-op Academies	1,250	-
National Mind Digital Transformation Fund	3,600	-
National Mind Extend Wave One System	34,938	-
Children in Need - COVID Grant CYP	52,897	-
SSP Grant	2,809	-
	291,180	487,547

continued...

4. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Fundraising costs	9,153	14,417

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Adult Services	832,041	14,898	846,939
Children and Young People	739,263	6,092	745,355
Community Development	565,306	17,476	582,782
Central Services	498,070	250,342	748,412
	2,634,680	288,808	2,923,488

6. SUPPORT COSTS

	Administrative overheads	Financial costs	Human resources
	£	£	£
Adult Services	197	-	13,976
Children and Young People	1,615	-	3,306
Community Development	370	582	15,232
Central Services	58,177	28,753	21,470
	60,359	29,335	53,984

	Professional fees	Premises expenses	Governance costs	Totals
	£	£	£	£
Adult Services	540	185	-	14,898
Children and Young People	612	559	-	6,092
Community Development	1,183	109	-	17,476
Central Services	39,850	91,720	10,372	250,342
	42,185	92,573	10,372	288,808

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Auditors remuneration	3,660	3,540
Auditors' remuneration for non audit work	6,600	-
Depreciation - owned assets	26,853	91,422
Hire of plant and machinery	6,542	6,874
Other operating leases	46,577	41,261
Deficit on disposal of fixed assets	-	887

continued...

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

Trustees' expenses paid in the year amounted to £112 (2021 : nil).

9. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	2,038,604	1,829,547
Social security costs	161,504	139,577
Other pension costs	96,903	89,824
	2,297,011	2,058,948

The average monthly number of employees during the year was as follows:

	2022	2021
Services	104	100

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	113,344	-	113,344
Charitable activities			
Adult Services	1,056,583	5,001	1,061,584
Children and Young People	527,392	170,135	697,527
Community Development	460,068	214,293	674,361
Central Services	143,232	20,868	164,100
Other income	163	-	163
Total	2,300,782	410,297	2,711,079
EXPENDITURE ON			
Raising funds	14,417	-	14,417
Charitable activities			
Adult Services	804,493	5,000	809,493
Children and Young People	358,031	181,803	539,834
Community Development	298,933	214,293	513,226
Central Services	600,023	20,868	620,891
Other	887	-	887
Total	2,076,784	421,964	2,498,748

continued...

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	223,998	(11,667)	212,331
RECONCILIATION OF FUNDS			
Total funds brought forward	656,316	16,667	672,983
TOTAL FUNDS CARRIED FORWARD	880,314	5,000	885,314

11. TANGIBLE FIXED ASSETS

	Freehold property £	Short leasehold property improvements £	Fixtures and fittings £	Computer equipment £	Totals £
COST OR VALUATION					
At 1 April 2021	**335,000**	**105,869**	**31,147**	**51,042**	**523,058**
Additions	**-**	**19,321**	**-**	**29,570**	**48,891**
At 31 March 2022	**335,000**	**125,190**	**31,147**	**80,612**	**571,949**
DEPRECIATION					
At 1 April 2021	**-**	**10,587**	**25,484**	**26,568**	**62,639**
Charge for year	**-**	**12,734**	**849**	**13,270**	**26,853**
At 31 March 2022	**-**	**23,321**	**26,333**	**39,838**	**89,492**
NET BOOK VALUE					
At 31 March 2022	**335,000**	**101,869**	**4,814**	**40,774**	**482,457**
At 31 March 2021	335,000	95,282	5,663	24,474	460,419

Cost or valuation at 31 March 2022 is represented by:

	Freehold property £	Short leasehold property improvements £	Fixtures and fittings £	Computer equipment £	Totals £
Valuation in 2018	**245,000**	**-**	**-**	**-**	**245,000**
Cost	**90,000**	**125,190**	**31,147**	**80,612**	**326,949**
	335,000	**125,190**	**31,147**	**80,612**	**571,949**

continued...

11. TANGIBLE FIXED ASSETS - continued

If the freehold property had not been revalued it would have been included at the following historical cost:

	2022	2021
	£	£
Cost	591,255	591,255
Aggregate depreciation	152,218	141,304

The freehold property was valued by Survices First Ltd, independent property consultants and surveyors, on 7th March 2018.

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Debtors and prepayments	466,902	125,559
Other debtors	5,000	5,000
Prepayments and accrued income	31,489	74,303
	503,391	204,862

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	45,131	28,766
Social security and other taxes	39,167	31,947
VAT	998	3,561
Other creditors	19,517	13,800
Accruals and deferred income	486,464	177,046
	591,277	255,120

Income is deferred based on the service delivery of projects.

The movement in deferred income is below:

	Opening deferrals £	Released from prior years £	Received less released in year £	Deferred at year end £
BBC CIN small	5,000	(5,000)	-	-
GM MH Schools	2,357	(2,357)	-	-
Saddleworth School	4,100	(4,100)	-	-
Take 5 in the Community	4,876	(4,876)	-	-
Tameside & Glossop CCG waitlist	12,000	(12,000)	-	-
NHS Trafford Connect 5	40,000	(40,000)	-	-
Oldham CCG waitlist	40,000	(40,000)	-	-
NHS Tameside & Glossop Positive about Mental Health	20,000	(20,000)	-	-
Oldham CCG Dementia awareness 2021/22	-	-	14,214	14,214
Oldham CCG Living Well Oldham	-	-	64,700	64,700
Social Prescribing Oldham (Action Together) 2021/22	-	-	23,252	23,252

continued...

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR - continued

	Opening deferrals £	Released from prior years £	Received less released in year £	Deferred at year end £
Pennine Care CYP – Thrive 2021/22	-	-	8,221	8,221
Emotional Wellbeing consultancy	-	-	64,750	64,750
Tameside & Glossop CCG CYP grant Extension	-	-	5,658	5,658
Mental Health Support Teams in Education 2021/22	-	-	8,771	8,771
T&G Mental Health in Education 2021/23	-	-	16,470	16,470
GM Crisis Alternatives - MASH Link worker project 2021/22	-	-	20,600	20,600
NHS Trafford CCG - DToC Oldham	-	-	40,000	40,000
NHS Trafford CCG - non MHSTschools support in Oldham	-	-	32,083	32,083
Locality Rep for Oldham	-	-	20,624	20,624
Unlocking Wellbeing - Men's groups	-	-	7,500	7,500
Unlocking Wellbeing - Peer Support Development	-	-	6,250	6,250
National Mind Flexigrant - CYP Hive	-	-	3,237	3,237
National Mind - I&P Development 2021/22	-	-	18,000	18,000
National Mind - Extend Wave 1 Systems Change	-	-	16,505	16,505
PHE Prevention and Promotions Fund for Better Mental Health 2021/22	-	-	56,296	56,296
Eric Wright Charitable Trust	-	-	25,000	25,000
	128,333	(128,333)	452,131	452,131

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022 £	2021 £
Within one year	5,958	48,883
Between one and five years	7,918	163,648
In more than five years	470,833	134,171
	484,709	346,702

continued...

15. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	**880,314**	**132,436**	**(3,648)**	**1,009,102**
Restricted funds				
Children in Need - small grant	**5,000**	**(5,000)**	**-**	**-**
Children in Need - Covid Grant CYP		**(3,648)**	**3,648**	**-**
	5,000	**(8,648)**	**3,648**	**-**
TOTAL FUNDS	**885,314**	**123,788**	**-**	**1,009,102**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**2,770,251**	**(2,637,815)**	**132,436**
Restricted funds			
PHE - Prevention and Promotion Fund	**53,704**	**(53,704)**	**-**
Children in Need - small grant	**-**	**(5,000)**	**(5,000)**
VCSE - Department of Health & Social Care	**44,015**	**(44,015)**	**-**
ESF Adapt GM Fund	**7,962**	**(7,962)**	**-**
National Mind Tameside Buddy Project Grant	**2,000**	**(2,000)**	**-**
National Mind Flexigrant	**11,763**	**(11,763)**	**-**
TMBC Covid 19 Infection Prevention Grant	**21,561**	**(21,561)**	**-**
CJRS Grant	**2,809**	**(2,809)**	**-**
Unlocking Wellbeing – Men's groups	**22,500**	**(22,500)**	**-**
Unlocking Wellbeing - Peer Support	**18,750**	**(18,750)**	
Champions Grant	**4,999**	**(4,999)**	**-**
GM Covid 19 Community	**3,431**	**(3,431)**	**-**
National Mind WSA Co-op Academies	**1,250**	**(1,250)**	**-**
National Mind Digital Transformation Fund	**3,600**	**(3,600)**	**-**
National Mind Extend Wave One System	**34,938**	**(34,938)**	**-**
Children in Need - Covid Grant CYP	**52,896**	**(56,544)**	**(3,648)**
	286,178	**(294,826)**	**(8,648)**
TOTAL FUNDS	**3,056,429**	**(2,932,641)**	**123,788**

continued...

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	656,316	223,998	880,314
Restricted funds			
Children in Need - small grant	5,000	-	5,000
VCSE - Department of Health & Social Care	11,667	(11,667)	-
	16,667	(11,667)	5,000
TOTAL FUNDS	672,983	212,331	885,314

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,300,783	(2,076,785)	223,998
Restricted funds			
Children in Need - small grant	10,000	(10,000)	-
VCSE - Department of Health & Social Care	109,058	(120,725)	(11,667)
Tameside Buddy Project - Action Together	79,126	(79,126)	-
Forever Manchester	5,000	(5,000)	-
ESF Adapt GM Fund	3,957	(3,957)	-
National Mind Tameside Buddy Project Grant	24,999	(24,999)	-
National Mind Flexigrant	15,001	(15,001)	-
Children in Need - large grant	9,629	(9,629)	-
TMBC Covid 19 Infection Prevention Grant	9,390	(9,390)	-
Big Lottery Covid 19 Grant	88,455	(88,455)	-
DCMS Emergency Funding - National Mind	17,255	(17,255)	-
IT Covid Grant - National Mind	5,000	(5,000)	-
Covid Grant - CYP - CIN	26,448	(26,448)	-
CJRS Grant	5,728	(5,728)	-
Small grants individually less than £1000	1,250	(1,250)	-
	410,296	(421,963)	(11,667)
TOTAL FUNDS	2,711,079	(2,498,748)	212,331

continued...

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	656,316	356,434	(3,648)	1,009,102
Restricted funds				
Children in Need - small grant	5,000	(5,000)	-	-
VCSE - Department of Health & Social Care	11,667	(11,667)	-	-
Children in Need - Covid Grant CYP	-	(3,648)	3,648	-
	16,667	(20,315)	3,648	-
TOTAL FUNDS	672,983	336,119	-	1,009,102

continued...

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	5,071,034	(4,714,600)	356,434
Restricted funds			
PHE - Prevention and Promotion Fund	53,704	(53,704)	-
Children in Need - small grant	10,000	(15,000)	(5,000)
VCSE - Department of Health & Social Care	153,073	(164,740)	(11,667)
Tameside Buddy Project - Action Together	79,126	(79,126)	-
Forever Manchester	5,000	(5,000)	-
ESF Adapt GM Fund	11,919	(11,919)	-
National Mind Tameside Buddy Project Grant	26,999	(26,999)	-
National Mind Flexigrant	26,764	(26,764)	-
Children in Need - large grant	9,629	(9,629)	-
TMBC Covid 19 Infection Prevention Grant	30,951	(30,951)	-
Big Lottery Covid 19 Grant	88,455	(88,455)	-
DCMS Emergency Funding - National Mind	17,255	(17,255)	-
IT Covid Grant - National Mind	5,000	(5,000)	-
Covid Grant - CYP - CIN	26,448	(26,448)	-
CJRS Grant	8,537	(8,537)	-
Unlocking Wellbeing – Men's groups	22,500	(22,500)	-
Unlocking Wellbeing - Peer Support Champions Grant	18,750	(18,750)	
GM Covid 19 Community	4,999	(4,999)	-
National Mind WSA Co-op Academies	3,431	(3,431)	-
National Mind Digital Transformation Fund	1,250	(1,250)	-
National Mind Extend Wave One System	3,600	(3,600)	-
Children in Need - Covid Grant CYP	34,938	(34,938)	-
Small grants individually less than £1000	52,896	(56,544)	(3,648)
	1,250	(1,250)	-
	696,474	(716,789)	(20,315)
TOTAL FUNDS	5,767,508	(5,431,389)	336,119

continued...

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

Tameside, Oldham, Glossop and Stockport Mind Ltd

England & Wales - Charity number 1123549

Accounts

Company Registration Number - 06340472 (England and Wales)

Charity Registration Number - 1123549

Tameside, Oldham and Glossop Mind
(A Company Limited by Guarantee)
Trustees' Report and Audited Financial Statements

31 March 2021

Tameside, Oldham and Glossop Mind

Report and accounts for the year ended 31 March 2021

Contents

	Page
Charity information	1
Trustees' Annual Report	2
Independent Auditors' Report	8
Funds Statements:-	
Statement of Financial Activities	11
Statement of Financial Activities - Prior Year statement	12
Statement of total recognised gains and losses	13
Movements in funds	14
Income and Expenditure account	15
Balance sheet	16
Cash flow statement	17
Notes to the accounts	19

Tameside, Oldham and Glossop Mind

Reference and Administrative Details for the Year Ended 31 March 2021

TRUSTEES	Cheryl Eastwood Matthew Robert Hall (resigned 5 July 2021) David Howard Hutton Robert Mercer Victoria Jane Murcott John Martin Pollitt Richard Umpleby Bilal Mirza (appointed 1 March 2021) Karen Beal (appointed 15 June 2021) Amanda Flynn (appointed 15 June 2021) Bandaba Dey (appointed 5 July 2021) Alice Jane Coren (appointed 5 July 2021)
COMPANY SECRETARY	Jennifer Higson
REGISTERED OFFICE	216-218 Katherine Street Ashton Under Lyne Lancashire OL6 7AS
REGISTERED COMPANY NUMBER	06340472 (England and Wales)
REGISTERED CHARITY NUMBER	1123549
AUDITORS	Moss & Williamson Limited Chartered Accountants Registered Auditor Booth Street Chambers Ashton-under-Lyne Lancashire OL6 7LQ
HR CONSULTANTS	Ellis Whittam Limited Wood House Church Lane Aldford Chester CH3 6JD
BANKS	The Co-Operative Bank Limited P.O. Box 101 Balloon Street Manchester M60 4EP

Tameside, Oldham and Glossop Mind

Trustees' Report
for the Year Ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The purpose of the charity is to promote wellbeing, social inclusion, and recovery through a variety of activities. This includes early intervention and prevention mental health services, vocational and therapeutic courses and community engagement. We also provide early intervention and talking therapies for people who are experiencing mental and emotional crisis.

This year we experienced the additional challenges created by the global COVID 19 pandemic. Our staff and volunteers responded by being flexible and agile, and through their hard work we have been able to continue to provide services with a minimal level of disruption. At the start of the year, we continued to provide support by moving our services to be available via the phone or online. We worked in partnership to deliver wellbeing home activities to people and supported them to do this virtually. This allowed us space and time to change the workplace environment to make it COVID secure.

We quickly established that while phone and online support suited many people, it wasn't an option for others, particularly our children and young people where there was a lack of private space. From June 2020 our workers started to return to our wellbeing centres providing face to face services to people who couldn't engage virtually. As many other primary care support had stopped face to face services, we saw an increase in demand for support. This was both in numbers and complexity. Therefore, we started to run more crisis support and provided out of hours listening spaces and we saw an increase in all our other services.

We saw an increase in short term funding to provide additional support for people during COVID between April 2020 and March 2021, and as a result were able to secure £307,000 to enhance existing services as a response to COVID.

We increased our work with communities that have experienced a bigger impact of the virus and general health inequalities. A BAME Community Link worker role was created in Oldham through the COVID crisis. The Link Worker provided a service to the BAME community affected or concerned by COVID, with bereavement support including safe funeral advice, support to carers, social distancing, and testing advice. Over 1000 BAME residents have benefited.

During the initial period of COVID lockdown, whilst our adult services saw significant increased referrals, referrals into 1-1 children and young people services dropped. As young people's education, support networks and day to day lives shifted, we found the demand for family support and wellbeing check-ins increased but the requests for 1-1 interventions decreased. We found this was mostly due to children and young people wanting to be seen face to face. As staff gradually returned to office working, we saw increased referrals to 1-1 support, seeing a spike on the return to education in September/October 2020.

We have also saw the development of locality Education Mental Health Support Teams with national recognition that as children and young people returned to education settings, these teams would be integral in establishing a whole school approach to mental health and supporting children and young people emotionally during this transition.

Our objective during the year was to continue, and increase, the support we provide to meet a bigger demand during COVID. Overall, throughout the year we were able to do this be providing support to over 11,000 clients.

Significant activities

Wellbeing Centre and Information Service - Tameside and Glossop

Our Tameside wellbeing centre continued to provide an open access non-stigmatising environment for people within the local community to source information, advice and signposting for their mental health and wellbeing needs. The service includes a variety of wellbeing activities and groups such as, mindful walks and arts & crafts sessions. The centre continues to offer opportunities to members of our local community to volunteer and develop skills for increased inclusion or personal development. This is open to individuals aged 8 and above and families.

Adult IAPT Plus Service - Oldham

In partnership with Pennine Care we provided a wrap-around service to the NHS IAPT programme, focusing on community engagement, providing drop-ins and a guided self-help service in Oldham. This service has developed and enabled us to provide more IAPT Approved treatments such as Counselling for Depression (CFD) and recruitment of more trainee Psychological Wellbeing Practitioners providing SilverCloud Computerised Cognitive Behavioural Therapy (CCBT) and low-intensity CBT. We have increased our reach into BAME communities by targeted community engagement work and multi-lingual staff members.

Oldham Safe Haven
The Safe Haven is a partnership between Pennine Care, Tameside Oldham & Glossop Mind and Positive Steps. It provides a space for individuals presenting at A&E who are in crisis but do not need to be admitted, giving support in the crisis, and putting support in place once the crisis has passed.

Peer support and Social Prescribing
In partnership with a number of other Voluntary Community Social Enterprises (VCSE) providers we have been able to continue to deliver our Buddy Project that is now known as Peer Support in Tameside, aiming to support people with long-term conditions and other emotional wellbeing or mental health issues to access support through a network of volunteers. In Oldham, as part of a consortium of VCSE providers we deliver a primary care support offer, enabling people to access services when they need to prevent deterioration to their mental health and wellbeing, such as connecting people to mental health and wellbeing support or IAPT services in Oldham.

Minds Matter and the Living Well Collaborative - Tameside and Glossop
We have provided a variety of therapeutic support services as part of the Minds Matter model in Tameside, in partnership with Big Life and Healthy Minds; the model which has been developed through a co-design process supports people living with mental health and wellbeing difficulties who might ordinarily struggle to access or engage with standard statutory mental health services. Our offer includes counselling for adults and coaching.

#Thrive Children's Hub - Rochdale
We have continued to deliver low-level emotional wellbeing services within the integrated partnership hub with Pennine Care NHS Foundation Trust, Link4Life and other VCSE partners. A new site has been established in Heywood to host the service providing additional capacity to see children and young people (CYP) and developing a multi-agency setting.

Take5 Children's Hub - Oldham
Funded by the Department of Health and Social Care with support from Oldham CCG, our Take5 Hub opened for face to face appointments in June 2020 once a COVID complaint environment was established. Support for CYP and families is provided Monday-Thursday evening, with plans to incorporate Saturday provision. The services offered at the hub will grow and evolve in collaboration with wider CAHMS (child and adolescent mental health services) partners, current services provide early intervention, prevention and counselling support. Hub staff and clients have actively engaged with Manchester Metropolitan University in an independent evaluation of the Community Hub Model. Co-design of the building with CYP aims to enhance the welcoming, comfortable environment, we are excited to see what CYP develop.

Alongside this core Hub funding, we were successful in applying for a COVID response grant from BBC Children in Need, enabling us to continue to provide open access counselling to CYP who need more intensive therapeutic support.

The Hive Children's Hub - Tameside
The Hive, funded by Tameside and Glossop CCG and BBC Children in Need, has continued to provide early intervention, prevention, counselling and family support throughout this year. Additional investment into counselling was obtained through a BBC Children in Need grant application as well as additional investment into building CYP resilience through National Mind. We have proactively engaged in local co-production workshops to develop a new community offer for CYP in Tameside and Glossop. We have applied for this funding in a partnership approach with aspirations to improve and enhance the offer to CYP.

Listening space
The Listening spaces are available for anyone who would like support with their mental health and wellbeing, as a response to COVID. This service offers an informal comfortable setting for adults aged 18 and over who feel they need someone to talk to and get some early support. Adults are able to attend the listening space for face to face appointments in a COVID compliant environment. Clients can walk-in or self-refer.

Connect 5 training
Connect 5 is a three-day mental health training programme designed to increase confidence and core skills so that you can be more effective in having conversations about mental health and wellbeing. We have delivered Connect 5 to over 1000 residents of Greater Manchester and developed 212 Connect 5 Train the Trainers in partnership with GMHSCP, Big Life and Rochdale Mind.

Whole School Approach Services
We continued to support a number of local schools to work towards their accreditation from national awarding organisation AcSEED, through our School Consultancy Model funded by Tameside Metropolitan Borough Council (TMBC). Particular emphasis during the final months of this project were supporting schools with information during COVID lockdowns and providing guidance in readiness for CYP returns to settings. Funding aligned to this work now sits with the development Mental Health Support Teams and a new contract for a Community Wellbeing Offer.

Mental Health Support Teams
As part of a partnership of VCSE providers involved in the GM Mentally Healthy Schools Pilot, we provided voluntary sector offers to be considered as localities developed their Mental Health Support Teams. Both Oldham and Rochdale were successful in the first wave of this funding. We now provide consultancy, training and therapeutic support across selected Heywood, Middleton and Rochdale Schools, and provide therapeutic support in 8 Oldham settings. We have supported Tameside with a WTE therapeutic offer utilising GM underspend to support the locality with preparing to host a full MHST.

Paid Counselling Contracts
We have continued to deliver a counselling contract with Saddleworth School, maintaining a support offer throughout COVID closures. We have also provided requested support to education settings through the Oldham brokerage service, most of which was required to be completed in the short timeframes where education settings were open and COVID compliant for external visitors.

Early help team - Oldham
We continued to be a key partner in Oldham's Early Help model, which provides holistic support to individuals and families in the borough, providing mental health support and counselling services. To enhance this contract we are offering family solutions support to Positive Step clients through a new referral pathway including a fixed number of counselling and family support sessions.

Business Development
The Business Development function was extremely busy, quickly reacting to a large number of COVID investment opportunities, through grants, the public sector, fundraising campaigns, and training income. In this period we secured approximately £350K of income.

Catering services - Topaz Cafe
Due to the pandemic the café has been closed throughout this period. Resources were adapted to provide online wellbeing activities, for example, Bob in for a Brew, Arts and Crafts, Writing for Wellbeing and a Walk and Talk group which abided by COVID Government guidance.

Fundraising and marketing
The fundraising and marketing team have continued to increase our reach through social media platforms and local fundraising campaigns. We launched an emergency COVID Response fundraising campaign, raising approximately £7000. We were the chosen charity for the Oldham Mayor’s Appeal, raising approximately £3000 and have continued to be supported by individuals within our local communities through one-off events/donations and In Memories donations.

Public benefit
Our Vision - Enabling everyone in our communities to achieve better mental health.

Our Mission - To continue to provide the best quality local mental health services in prevention, early intervention and primary care; alongside empowering individuals and our communities to live well.

The Trustees are clear that the purposes of Tameside, Oldham and Glossop Mind are carried out for public benefit. They have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the purpose and objectives and when planning the future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

Social investments
The Charity does not carry out social investment activity.

Grantmaking
Grantmaking is not material to the Charity's charitable activities.

Volunteers
Volunteers continue to make a vital contribution to the organisation's achievements. We have over 100 active volunteers who are involved in all aspects of the charity's activities.

Financial Review
Income has increased from the previous year to £2,711,078 (2020: £2,363,246). The majority of the Charity's reserves are unrestricted, with only £5,000 restricted in 2021 (2020: £16,667). Total unrestricted funds equated to £880,314 (2020: £656,316). No funds were designated in 2021 (2020: £nil).

The Trustees consider the Charity to be a going concern.

Investment Policy
The Executive Committee has decided not to invest available funds in stocks and equities. This is due to cash being utilised for working capital purposes. The cash reserves are deposited in the charity's main current account with The Cooperative Bank PLC. The current account pays an interest at the rate set by the Bank of England.

Plans for the future period
Adults & Communities Directorate:
There are opportunities for the Adults and Communities Development Directorate to develop new projects supporting clients to navigate the wider health and social care system. Project development work has begun to support Community Mental Health transformation, the creation of a Living Well model and the reduction of Delayed Transfer of Care from acute mental health wards in Oldham. We will also coordinate the roll-out of mental health support to local safeguarding teams in 5 Greater Manchester Boroughs. We will seek opportunities to expand the capacity of our open-access counselling service, across our whole footprint and plans are in place to offer appointments to clients outside office hours. For example:

- Mental health support to five local Multi Agency Safeguarding Hubs.
- Living Well Oldham, the development of navigator and peer support roles.
- Public Health Oldham bid to enhance family support, Listening spaces and bereavement support across Oldham.
- Extended out of hours COVID response.
- Open access counselling development for evenings and weekends.
- A BAME Community Link worker role was created in Oldham through the COVID crisis. The Link Worker will provide a service to the BAME community affected or concerned by COVID.
- Increases in the Listening space provision across the five Primary care network areas of Oldham and Tameside.

Children and Families Directorate
We intend to co-design the Oldham building with CYP, creating a welcoming safe space in the community. We aim to continue to embed the Hub offer within the locality, improving access to mental health support with a view to this being within 4 weeks, as is being outlined by NHS England.

We will continue to invest in and explore the benefits of our Families in Mind approach, embedding the EPEC parenting offer and strengthening internal pathways to all services internally to provide effective wrap around care.

In Tameside, we will heavily invest in the development of a new co-produced mental health and wellbeing community offer with a focus on supporting CYP, developing a digital offer, educating the community and developing local partnerships to work in a THRIVE aligned approach. We will continue to engage in national directives in relation to Educational Mental Health Support Teams and work with our NHS partners to evidence the value of this investment.

Business Development
The focus will include supporting the Tameside CYP contract. The Training Manager will be qualified to deliver Mental Health First Aid, Suicide First Aid and Youth Mental Health First Aid. The Wellbeing Hub Tameside will deliver a series of co-production workshops with clients, volunteers, and staff to repurpose the Hub offer. This is in addition to ensuring income is secured which enables us to sustainably achieve our mission and values.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The organisation is a charitable company limited by guarantee, incorporated on 10 August 2007 and registered as a charity on 10 April 2008. The company was established under a Memorandum of Association that established the objects and powers of the charitable company and is governed under its Article of Association as revised on 18 November 2013. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of new trustees
The directors of the company are also charity trustees for the purpose of charity law and under the company's articles are known as members of the Executive Committee.

The Executive Committee members are elected for a period of one year after which they must be re-elected. All Executive Committee members give their time voluntarily and receive no benefits from the charity.

New Executive Committee members are head hunted through recommendations and either appointed by vote at the AGM or can be co-opted during the course of the year. New trustees have been recruited this year through a joint advertisement campaign carried out with other local Minds in Greater Manchester.

Organisational structure
The Executive Committee of Tameside Oldham and Glossop Mind has not less than three and not more than fifteen members who meet monthly and are responsible for the strategic direction and policy of the charity. All the members are from a variety of professional backgrounds relevant to the work of the charity. The Chief Executive is also part of the Executive Committee as secretary but has no voting right.

The Executive Committee retains responsibility in all circumstances for ensuring the organisation operates within the requirements of the law, the Charity Commission and Companies House and its own Memorandum and Articles of Association. It determines the overall strategic direction of the Charity and is responsible for promoting and protecting TOG Mind's position, values, integrity, image and reputation. The Executive Committee ensures high standards of governance that command the confidence of TOG Mind's stakeholders, including members, service users and commissioners. The committee monitors the performance of the CEO and holds her to account for delivery against the business plan, budget and balanced scorecard performance.

Chief Executive Officer
Jennifer Higson

Decision making
The majority of operational decisions are delegated to the CEO, in line with her responsibilities for managing the organisation in accordance with the strategic, planning and budgetary parameters and risk management strategy approved by the Board. The Chief Executive is supported by directors and they are responsible for the supervision of their staff teams and operational service delivery and compliance.

Operational issues will be escalated to the Executive Committee where, in the judgement of the CEO, there is the risk of deviation from the organisation's strategic or financial plans or where there is political sensitivity or significant operational or reputational risk.

Induction and training of new trustees
The Executive Committee members are recruited for their specific skills and experience in specialist areas to meet organisational-wide priorities across a range of services. The Executive Committee members are provided with an induction process which includes the provision of written information about the organisation and their responsibilities as committee members. Each member has an induction meeting with the Chair, the Chief Executive, a member of the Executive Committee and a member of the Leadership Team who cover the organisational history, current focus and future strategy.

Key management remuneration
The Executive Committee takes responsibility for remuneration decisions concerning the CEO and directorate heads.

Risk management
The Executive Committee has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the process of developing a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers and clients. The continuing implementation of the British Association for Counselling & Psychotherapy (BACP) ensures a consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Reserves Policy
Tameside Oldham and Glossop Mind Board has agreed that it will endeavour to maintain sufficient reserves to ensure that adequate funding is available to finance wind-down costs that would be associated with closure, and to manage cost issues relating to withdrawal of specific contracting funding in a way that is the least damaging to those in need of our services.

The Board is conscious that the closure of services or whole charities is not uncommon but part of the responsibility of the trustees of any charity is to mitigate the negative effects rapid closure can have on vulnerable services users and staff.

The trustees agree that a minimum reserve of three months running costs are prudent to protect the organisation from financial risk.

In addition, the building occupied by the charity, 216-218 Katherine Street is fully owned and could be realised if required.

The reserves are in place to fund the following points:

- To maintain cash flow. Committed regular expenditure including salaries need to be protected against delayed income or income paid in arrears. Three months typical running costs have been calculated as sufficient to protect the organisation from financial risk.
- Grant/Contract income not being renewed, allowing to cover costs at short notice.
- To cover the costs of making the workforce redundant.

STRUCTURE, GOVERNANCE AND MANAGEMENT

- For repairs and maintenance. Where a large-scale repair or maintenance is required which would otherwise threaten the running of the charity and is not covered by an insurance policy.
- To provide an investment fund. Where a new service that meets the charitable objectives and has been calculated to be self-sufficient but requires a start-up fund to establish it.
- Wind-up or re-build. Where the charity has been forced to make the majority of paid workers redundant, to continue the payment of those staff and services identified as essential to either complete the wind-up of the charity, or to re-build it.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Tameside, Oldham and Glossop Mind for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

In so far as the trustees are aware:

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

AUDITORS

The auditors, Moss & Williamson Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 8th November 2021 and signed on its behalf by:

.....
Cheryl Eastwood - Chair

Independent auditor's report to the trustees of Tameside, Oldham and Glossop Mind

Opinion

We have audited the financial statements of Tameside, Oldham and Glossop Mind ('the charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, Balance Sheet, Statement of total recognised gains and losses, Cash flow statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of The Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Independent auditor's report to the trustees of Tameside, Oldham and Glossop Mind

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement (set out on page 7), the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under Section 144 Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Enquiries were made of the Trustees and management with a view to identifying those laws and regulations that could be expected to have a material impact on the financial statements.

We obtained an understanding of the legal and regulatory framework that the company operates in, and the principal risks of non-compliance with laws and regulations which we identified as being significant to the company related to UK Financial Reporting Standards, Company Law, Charity Law, UK Tax Legislation and Health & Safety regulation. We considered the extent to which the non-compliance with these regulations would have an impact on the accounts.

The audit procedures we undertook in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) included, but not limited to:

- enquiries of management about procedures for compliance with laws and regulations
- enquiring of management as to whether they had any knowledge of actual, suspected or alleged fraud
- we inspected the minutes of meetings of those charges with governance
- in addressing the risk of fraud through management override of controls we tested the appropriateness of journals entries
- we ensured the audit team were alert for any identification of non-compliance throughout the audit

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities.

This description forms part of our auditor's report.

Moss & Williamson Limited is eligible for appointment as auditor of the charitable company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Section 144 Charities Act 2011. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Moss & Williamson Limited
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Chartered Accountants
Registered Auditor
Booth Street Chambers
Ashton-under-Lyne
Lancashire
OL6 7LQ

Date: .....

Tameside, Oldham and Glossop Mind - Statement of Financial Activities for the year ended 31 March 2021

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2021, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021	2021	2021	2020
		£	£	£	£
Income & endowments from:					
Donations and legacies	A1	113,344	-	**113,344**	100,694
Charitable activities	A2	2,187,274	410,297	**2,597,571**	2,226,798
Other trading activities	A3	-	-	**-**	29,314
Other	A5	163	-	**163**	6,440
Total income	**A**	**2,300,781**	**410,297**	**2,711,078**	**2,363,246**
Expenditure on:					
Raising funds	B1	14,417	-	**14,417**	42,101
Charitable activities	B2	2,061,479	421,964	**2,483,443**	2,263,429
Other	B3	887	-	**887**	-
Total expenditure	**B**	**2,076,783**	**421,964**	**2,498,747**	**2,305,530**
Net income for the year		**223,998**	**(11,667)**	**212,331**	**57,716**
Net income after transfers	**A-B-C**	**223,998**	**(11,667)**	**212,331**	**57,716**
Net movement in funds		**223,998**	**(11,667)**	**212,331**	**57,716**
Reconciliation of funds:-	**E**				
Total funds brought forward		656,316	16,667	**672,983**	615,267
Total funds carried forward		**880,314**	**5,000**	**885,314**	**672,983**

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All activities derive from continuing operations.

The notes attached on pages 19 to 44 form an integral part of these accounts.

Tameside, Oldham and Glossop Mind - Statement of Financial Activities for the year ended 31 March 2021

Tameside, Oldham and Glossop Mind - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Income & Endowments from:				
Donations and legacies	A1	95,254	5,440	**100,694**
Charitable activities	A2	1,780,586	446,212	**2,226,798**
Other trading activities	A3	29,314	-	**29,314**
Other	A5	6,440	-	**6,440**
Total income	**A**	1,911,594	451,652	**2,363,246**
Expenditure on:				
Raising funds	B1	42,101	-	**42,101**
Charitable activities	B2	1,833,664	429,765	**2,263,429**
Total expenditure	**B**	**1,875,765**	**429,765**	**2,305,530**
Net income for the year		35,829	21,887	57,716
Transfers between funds	**C**	44,391	(44,391)	**-**
Net income after transfers		80,220	(22,504)	57,716
Net movement in funds		**80,220**	**(22,504)**	**57,716**
Reconciliation of funds:-	**E**			
Total funds brought forward		576,096	39,171	**615,267**
Total funds carried forward		**656,316**	**16,667**	**672,983**

All activities derive from continuing operations.

A Statement of Total Recognised Gains and Losses is included in these accounts as a separate primary statement.

The notes attached on pages 19 to 44 form an integral part of these accounts.

Tameside, Oldham and Glossop Mind - Statement of Financial Activities for the year ended 31 March 2021

Statement of Total Recognised Gains and Losses for the year ended 31 March 2021

	2021 £	2020 £
Surplus for the year :-		
Net excess of income over expenditure from operations	213,055	51,276
Realised gains/(losses) on the disposal of tangible fixed assets	(887)	-
Miscellaneous income	163	6,440
Income from operations in the Statement of Financial Activites	**212,331**	**57,716**
Funds generated in the year as shown on Statement of Financial Activities	**212,331**	**57,716**

The notes attached on pages 19 to 44 form an integral part of these accounts.

Tameside, Oldham and Glossop Mind - Resources applied in the year ended 31 March 2021 towards fixed assets for Charity use:-

	2021 £	2020 £
Funds generated in the year as detailed in the SOFA	212,331	57,716
Resources applied on functional fixed assets	(113,134)	(58,239)
Other applications of funds	(163)	(6,440)
Net resources available to fund charitable activities	**99,034**	**(6,963)**

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 19 to 44 form an integral part of these accounts.

Tameside, Oldham and Glossop Mind - Statement of Financial Activities for the year ended 31 March 2021

Movements in revenue and capital funds for the year ended 31 March 2021

Accumulated funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last year Total Funds 2020 £
Accumulated funds brought forward	656,316	16,667	672,983	**615,267**
Recognised gains and losses before transfers	223,998	(11,667)	212,331	57,716
	880,314	**5,000**	**885,314**	**672,983**
Closing funds	**880,314**	**5,000**	**885,314**	**672,983**

Summary of funds	Unrestricted and Designated funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
Accumulated funds	880,314	5,000	**885,314**	672,983

The notes attached on pages 19 to 44 form an integral part of these accounts.

Tameside, Oldham and Glossop Mind - Statement of Financial Activities for the year ended 31 March 2021

Tameside, Oldham and Glossop Mind
Income and Expenditure Account for the year ended 31 March 2021 as required by the Companies Act 2006

	2021 £	2020 £
Income		
Income from operations	2,710,915	2,356,806
Miscellaneous income	163	6,440
Gross income in the year including exceptional items	**2,711,078**	**2,363,246**
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	2,458,965	2,243,807
Depreciation and amortisation	20,938	16,202
Fundraising costs	14,417	42,101
Governance costs	3,540	3,420
Realised losses on disposals of tangible fixed assets held for the charity's own use	887	-
Total expenditure in the year	**2,498,747**	**2,305,530**
Retained surplus for the financial year	**212,331**	**57,716**

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 19 to 44 form an integral part of these accounts.

Tameside, Oldham and Glossop Mind - Balance Sheet as at 31 March 2021

	Note	SORP Ref		2021 £		2020 £
Fixed assets		A				
Tangible assets	10	A2		460,419		308,369
Current assets		B				
Debtors	11	B2	204,862		348,260	
Cash at bank and in hand		B4	475,153		356,997	
Total current assets			680,015		705,257	
Creditors: amounts falling due within one year	12	C1	(255,120)		(340,643)	
Net current assets				424,895		364,614
The total net assets of the charity				**885,314**		**672,983**
The total net assets of the charity are funded by the funds of the charity, as follows:-						
Restricted funds						
Restricted Funds	19	D2	5,000		16,667	
				5,000		16,667
Unrestricted Funds						
Unrestricted Funds	19	D3	880,314		656,316	
				880,314		656,316
Designated Funds						
Total charity funds				**885,314**		**672,983**

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.
The charity is subject to audit under charity legislation, and the report of the Charities Act auditor is on page 8.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

CHERYL EASTWOOD

Trustee

Approved by the board of trustees on 8 November 2021

The notes attached on pages 19 to 44 form an integral part of these accounts.

Tameside, Oldham and Glossop Mind

Cash Flow Statement for the year ended 31 March 2021

			2021	2020
			£	£
Cash flows from operating activities				
Net cash provided by operating activities as shown below		A	292,031	(48,458)
Cash flows from investing activities				
Purchase of tangible fixed assets			(173,875)	(58,239)
Net cash provided by investing activities		B	**(173,875)**	**(58,239)**
Overall cash provided by all activities	A+B+C		**118,156**	**(106,697)**
Cash movements				
Change in cash and cash equivalents from activities in the year ended 31 March 2021			118,156	(106,697)
Cash and cash equivalents at 1 April 2020			356,997	463,694
Cash at bank and in hand less overdrafts at 31 March			**475,153**	**356,997**

Tameside, Oldham and Glossop Mind

Cash Flow Statement for the year ended 31 March 2021 - Continued

Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities		212,331	57,716
Adjustments for :-			
Depreciation charges		20,938	16,202
Loss on the sale of fixed assets		887	-
Decrease in debtors		143,398	(248,341)
Increase in creditors, excluding loans		(85,523)	125,965
Net cash provided by operating activities	**A**	**292,031**	**(48,458)**

Analysis of cash and cash equivalents

	2021	**2020**
	£	**£**
Cash in hand at for the year ended 31 March 2021	475,153	356,997
Total cash and cash equivalents	**475,153**	**356,997**

Analysis of change in net debt

	At start of year	***Cash flows***	***At end of year***
Cash	356,997	118,156	475,153
Total	356,997	118,156	475,153

Tameside, Oldham and Glossop Mind

Notes to the Accounts for the year ended 31 March 2021

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going Concern

The trustees have, at the time of approving the financial statements, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Policies relating to categories of income and income recognition.

Income recognition

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, 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.

Notes to the Accounts for the year ended 31 March 2021

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned,and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Costs are allocated into 4 divisions - Adult Services, Community Development, Children and Young People and Central Services, in line with budget.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

Notes to the Accounts for the year ended 31 March 2021

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation. Cost value includes all costs expended in bringing the asset into its intended working condition.

Individual items over £250 are treated as capital for the purposes of these accounts.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Leasehold improvements	10%	straight line
Fixtures and fittings	15%	reducing balance
Computer equipment	25%	straight line

Freehold land and property are valued at the latest surveyors' valuation. The Trustees consider that the valuation remains appropriate.

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.

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.

Leasing contracts and commitments

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions - defined contribution schemes

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate. Costs are apportioned in line with the activity that the employee is assigned to. Pension costs are only allocated to restricted funds if this is stipulated in the grant agreement.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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 can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

There are no endowment funds.

2 Liability to taxation

The charity is exempt from corporation tax on its charitable activities.

3 Legal status of the charity

The charity is a company limited by guarantee 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 trustee of the charity.

Notes to the Accounts for the year ended 31 March 2021

4 Significance of financial instruments to the charity's position

Financial instruments are not significant to the charity's financial position or performance.

5 Net income/ (expenditure)

	2021	2020
	£	£
Net income/ (expenditure) in the financial year is stated after charging/ (crediting):		
Depreciation of owned fixed assets	20,938	16,202
Operating lease rentals	56,080	50,500
Pension costs	89,826	73,818
Auditors' remuneration	3,540	3,420

6 Staff costs

Salary costs	2021	2020
	£	£
Gross Salaries excluding trustees and key management personnel	1,821,998	1,570,229
Employer's national insurance for all staff	139,577	111,720
Employer's operating costs of defined contribution pension schemes	89,826	73,818
Total salaries, wages and related costs	**2,051,401**	**1,755,767**

The average monthly number of employees during the year was as follows:	2021	2020
Services	100	94

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

7 Remuneration and payments to trustees and persons connected with them

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No trustees were repaid expenses during the year (2020: £93 for travel and subsistence).

Notes to the Accounts for the year ended 31 March 2021

8 Deferred income - unrestricted and designated funds

Current Year	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Saddleworth School	4,100	(4,100)	-	-
GM MH schools	2,357	(2,357)	-	-
Take 5 in the community	4,876	(4,876)	-	-
NHS CCG Tameside and Glossop Waitlist	12,000	(12,000)	-	-
NHS Trafford Connect 5	40,000	(40,000)	40,000	40,000
NHS tameside and Glossop positive about mental health	20,000	(20,000)	5,000	5,000
Oldham CCG waitlist	40,000	(40,000)	-	-
Oldham IAPT BAME COVID Response	-	-	11,577	11,577
TMBC Project 17	-	-	5,289	5,289
NHS T&G CYP Hive	-	-	20,833	20,833
Tameside MH in Education	-	-	56,000	56,000
#Thrive	-	-	17,800	17,800
Surge Funding-GMCVO	-	-	3,000	3,000
Action Together MHFA course	-	-	3,120	3,120
Total	123,333	(123,333)	162,619	162,619

	2021	2020
	£	£
These deferrals are included in creditors	162,619	123,333

Prior Year	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Saddleworth Ladies	5,440	(5,440)	-	-
Reaching Communities	43,170	(43,170)	-	-
GM MH schools	13,788	(13,788)	2,357	2,357
Youth Mental Health FA	14,500	(14,500)	-	-
Dovestone Partnership	2,200	(2,200)	-	-
Oldham Council	3,200	(3,200)	-	-
Rushcroft Primary School	580	(580)	-	-
T&C CCG Hive	21,000	(21,000)	-	-
Oldham Sixth form	1,260	(1,260)	-	-
Pennine Care backfill costs	5,000	(5,000)	-	-
Saddleworth School	-	-	4,100	4,100
Take 5 in the Community	-	-	4,876	4,876
Tameside & Glossop CCG Waitlist	-	-	12,000	12,000
NHS Trafford Connect 5	-	-	40,000	40,000
Oldham CCG Waitlist	-	-	40,000	40,000
NHS Tameside & Glossop Positive about Mental Health	-	-	20,000	20,000
Total	110,138	(110,138)	123,333	123,333

	2020	2019
	£	£
These deferrals are included in creditors	123,333	110,138

The deferrals included in creditors relate to funding specified by the funders as relating to specific periods and represent those parts of unrestricted funds which relate to periods subsequent to the accounting year end and are treated as grants in advance, or, alternatively, where there are conditions which must be fulfilled prior to entitlement or use of the unrestricted funds by the charity.

9 Deferred income - Restricted funds

Current Year	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
BBC CIN small	5,000	(5,000)	5,000	5,000
National Mind Participation	-	-	1,800	1,800
Total	5,000	(5,000)	6,800	6,800

	2021	2020
	£	£
These deferrals are included in creditors	6,800	5,000

Prior Year	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
BBC CIN small	5,000	(5,000)	5,000	5,000
Total	5,000	(5,000)	5,000	5,000

	2020	2019
	£	£
These deferrals are included in creditors	5,000	5,000

The deferrals included in creditors relate to funding specified by the funders as relating to specific periods and represent those parts of restricted funds which relate to periods subsequent to the accounting year end and are treated as grants in advance, or, alternatively, where there are conditions which must be fulfilled prior to entitlement or use of the restricted funds by the charity.

Notes to the Accounts for the year ended 31 March 2021

10 Tangible fixed assets

Current Year	Land and buildings	Plant and machinery	Total
	£	£	£
Cost		*At cost*	
At 1 April 2020	280,000	129,037	409,037
Additions	160,869	13,005	173,874
Disposals	-	(59,853)	(59,853)
At 31 March 2021	**440,869**	**82,189**	**523,058**
Depreciation			
At 1 April 2020	-	100,668	100,668
Charge for the year	10,587	10,351	20,938
On disposals	-	(58,967)	(58,967)
At 31 March 2021	**10,587**	**52,052**	**62,639**
Net book value			
At 31 March 2021	**430,282**	**30,137**	**460,419**
At 31 March 2020	280,000	28,369	308,369

Prior Year	Land and buildings	Plant and machinery	Total
	£	£	£
Cost			
1 April 2019	245,000	105,798	350,798
Additions	35,000	23,239	58,239
31 March 2020	**280,000**	**129,037**	**409,037**
Depreciation			
1 April 2019	-	84,465	84,465
Charge for the year	-	16,203	16,203
31 March 2020	**-**	**100,668**	**100,668**
Net book value			
31 March 2020	**280,000**	**28,369**	**308,369**
1 April 2019	245,000	21,333	266,333

Freehold land and buildings included above:	2021	2020
	£	£
Historical cost 216-218 Katherine Street	591,255	501,255
Cumulative depreciation based on historical cost	141,304	130,390

The freehold property at 216-218 Katherine Street was valued by Survices First Ltd, independent property consultants and surveyors, on 7th March 2018 at £245,000. The property at 212-214 Katherine Street and all property improvements remain at cost.

11 Debtors

	2021	2020
	£	£
Trade debtors	125,559	295,782
Prepayments and accrued income	74,303	52,478
Other debtors	5,000	-
	204,862	**348,260**

12 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	28,767	101,938
Accruals	7,627	40,468
Deferred Income - Unrestricted & designated funds	162,619	123,333
Deferred Income - Restricted funds	6,800	5,000
PAYE, NIC VAT and other taxes	35,508	54,398
Other creditors	13,799	15,506
	255,120	**340,643**

13 Financial commitments under operating leases

	2021	2020
	£	£
Minimum lease payments under non-cancellable operating leases fall due as follows:		
Operating leases which expire:		
within one year	48,883	72,304
within two to five years	163,648	168,105
in over five years	134,171	171,614
	346,702	**412,023**

14 Contingent liabilities

In 1994, Tameside MBC repaid a mortgage of £34,917 on the organisation's property. The council secured a legal charge dated 3rd May 1994. The terms of the legal charge were such that as long as the organisation continued to use the property to provide day care facilities, the council would not enforce repayment of the monies. Following the organisation relocating its premises, this legal charge has been transferred to the new premises and will transfer to any subsequent property.

Notes to the Accounts for the year ended 31 March 2021

15 Contractual capital commitments

	2021	2020
	£	£
At the financial year end, the charity had entered into contractual commitments to acquire tangible fixed assets for the amounts shown. The amounts have not been provided in the accounts.	-	90,000
	-	**90,000**

On 17th April 2020, the charity purchased the property adjacent to the existing property on Katherine Street, Ashton-under-Lyne for £90,000.

16 Income and Expenditure account summary

	2021	2020
	£	£
At 1 April 2020	672,983	615,267
Surplus after tax for the year	212,331	57,716
At 31 March 2021	**885,314**	**672,983**

17 No related party transactions

There were no transactions with related parties in the year.

18 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2021	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	460,419	-	-	**460,419**
Current Assets	668,215	-	11,800	**680,015**
Current Liabilities	(248,320)	-	(6,800)	**(255,120)**
	880,314	**-**	**5,000**	**885,314**

At 1 April 2020	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	308,369	-	-	**308,369**
Current Assets	688,590	-	16,667	**705,257**
Current Liabilities	(340,643)	-	-	**(340,643)**
	656,316	**-**	**16,667**	**672,983**

Tameside, Oldham and Glossop Mind

Notes to the Accounts for the year ended 31 March 2021

19 Change in total funds over the year as shown in Note 18 , analysed by individual funds

	Funds brought forward from 2020	Movement in funds in 2021	Transfers between funds in 2021	Funds carried forward to 2022
		See Note 20		
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Funds	656,316	223,998	**-**	**880,314**
Total unrestricted and designated funds	**656,316**	**223,998**	**-**	**880,314**
Restricted funds:-				
VCSE - Department of Health & Social Care	11,667	(11,667)	-	**-**
Children in Need - small grant	5,000	-	-	**5,000**
Total restricted funds	**16,667**	**(11,667)**	**-**	**5,000**
Total charity funds	**672,983**	**212,331**	**-**	**885,314**

Tameside, Oldham and Glossop Mind

Notes to the Accounts for the year ended 31 March 2021

20 Analysis of movements in funds over the year as shown in Note 19

	Income	Expenditure	Other gains & losses	Movement in funds
	2021	2021	2021	2021
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Funds	2,300,781	(2,076,783)	-	**223,998**
Restricted funds:-				
Small grants individually less than £1000	1,250	(1,250)	-	**-**
VCSE - Department of Health & Social Care	109,058	(120,725)	-	**(11,667)**
Tameside Buddy Project - Action Together	79,126	(79,126)	-	**-**
Forever Manchester	5,000	(5,000)	-	**-**
ESF Adapt GM Fund	3,957	(3,957)	-	**-**
National Mind Tameside Buddy Project Grant	25,000	(25,000)	-	**-**
National Mind Flexigrant	15,000	(15,000)	-	**-**
Children in Need - small grant	10,000	(10,000)	-	**-**
Children in Need - large grant	9,629	(9,629)	-	**-**
TMBC Covid- 19 Infection Prevention Grant	9,390	(9,390)	-	**-**
Big Lottery Covid-19 Response	88,456	(88,456)	-	**-**
DCMS Emergency Funding - National Mind	17,255	(17,255)	-	**-**
IT Covid Grant - National Mind	5,000	(5,000)	-	**-**
COVID Grant - CYP - CIN	26,448	(26,448)	-	**-**
CJRS grant	5,728	(5,728)	-	**-**
	2,711,078	**(2,498,747)**	**-**	**212,331**

21 The purposes for which the funds

Unrestricted and designated funds:-

Unrestricted Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

Restricted Funds	Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Tameside, Oldham and Glossop Mind

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP

This analysis is classified by conventional nominal descriptions and not by activity.

22 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Donations and gifts from individuals				
Small donations individually less than £1000	33,594	-	**33,594**	43,006
Saddleworth Ladies	-	-	**-**	5,440
The Civic Mayor of Tameside's Charity Appeal Fund	2,500	-	**2,500**	-
Total donations and gifts from individuals	**36,094**	**-**	**36,094**	**48,446**

All the donations and gifts in the prior year were unrestricted.

Donations and gifts from individuals (Include HMRC refunds on gift aided donations) - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2020	2020	2020
	£	£	£
Prior year	**43,006**	**5,440**	**48,446**

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Grants from government and public bodies				
Business Rate Grant Covid-19	25,000	-	**25,000**	-
Total public sector grants	**25,000**	**-**	**25,000**	**-**

Tameside, Oldham and Glossop Mind

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Grants and donations from non public bodies				
Social Prescribing	52,250	-	**52,250**	52,248
Total private sector grants	**52,250**	**-**	**52,250**	**52,248**

Grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) - Prior Year analysis

	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Prior Year	52,248	-	**52,248**

Total Donations, Grants and Legacies	**A1**	**113,344**	**-**	**113,344**	**100,694**

All the donations and gifts in the prior year were unrestricted.

Prior year

		Unrestricted Funds 2020 £	Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Total Donations, Grants and Legacies	**A1**	**95,254**	**5,440**	**100,694**

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP

23 Income from charitable activities - Trading Activities

Current year

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total funds 2020 £
Primary purpose and ancillary trading				
Contract income	2,117,451	-	**2,117,451**	1,691,893
Earned income	69,823	-	**69,823**	88,693
Total Primary purpose and ancillary trading	**2,187,274**	**-**	**2,187,274**	**1,780,586**

Prior year

	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Primary purpose and ancillary trading			
Contract income	1,691,893	-	**1,691,893**
Earned income	88,693	-	**88,693**
Total Primary purpose and ancillary trading	**1,780,586**	**-**	**1,780,586**

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Grants from public bodies to fund charitable activities				
VCSE - Department of Health & Social Care	-	109,058	**109,058**	237,599
TMBC Winter Warmer	-	-	**-**	15,704
Total grants from public bodies	**-**	**109,058**	**109,058**	**253,303**

Tameside, Oldham and Glossop Mind

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Grants from non public bodies to fund charitable activities				
Small grants individually less than £1000	-	1,250	**1,250**	328
Tameside Buddy Project - Action Together	-	79,126	**79,126**	94,991
Forever Manchester	-	5,000	**5,000**	-
ESF Adapt GM Fund	-	3,957	**3,957**	-
National Mind Tameside Buddy Project Grant	-	25,000	**25,000**	4,000
National Mind Flexigrant	-	15,000	**15,000**	-
Children in Need - small grant	-	10,000	**10,000**	10,000
Children in Need - large grant	-	9,629	**9,629**	38,420
Ambition for Ageing	-	-	**-**	2,000
Reaching Communities	-	-	**-**	43,170
Total grants from non public bodies	**-**	**148,962**	**148,962**	**192,909**

Tameside, Oldham and Glossop Mind

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Grants - Covid-related				
TMBC Covid- 19 Infection Prevention Grant	-	9,390	**9,390**	-
Big Lottery Covid-19 Response	-	88,456	**88,456**	-
DCMS Emergency Funding - National Mind	-	17,255	**17,255**	-
IT Covid Grant - National Mind	-	5,000	**5,000**	-
COVID Grant - CYP - CIN	-	26,448	**26,448**	-
CJRS grant	-	5,728	**5,728**	-
Total Grants - Covid-related	**-**	**152,277**	**152,277**	**-**

Grants - Covid-related - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2020	2020	2020
	£	£	£
Prior Year	**-**	**-**	**-**

Total Charitable income from funders:-

Current year - income from funders	**-**	**410,297**	**410,297**	**446,212**

All the income in the prior year was unrestricted.

Prior year

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2020	2020	2020
	£	£	£
Prior Year - Income from funders	**-**	**446,212**	**446,212**

Tameside, Oldham and Glossop Mind

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP

24 Total Income from charitable activities

Current year		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Total income from charitable trading		2,187,274	-	**2,187,274**	1,780,586
Income from funders		-	410,297	**410,297**	446,212
Total from charitable activities	**A2**	**2,187,274**	**410,297**	**2,597,571**	**2,226,798**

All the income in the prior year was unrestricted.

Income from charitable activities - Prior Year analysis

Prior year	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Total income from charitable trading	1,780,586	-	1,780,586
Income from funders	-	446,212	446,212
	1,780,586	**446,212**	**2,226,798**

25 Income from other, non charitable, trading activities

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Café sales		-	-	-	29,314
Total from other activities	**A3**	**-**	**-**	**-**	**29,314**

26 Other income and gains

Current year	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Summary of Realised Gains				
Miscellaneous income	163	-	**163**	6,440

Tameside, Oldham and Glossop Mind

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP

Total other income	**A5**	**163**	**-**	**163**	**6,440**

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP

27 Expenditure on charitable activities - Direct spending

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021	2021	2021	2020
		£	£	£	£
Gross wages and salaries - charitable activities		1,548,235	273,763	**1,821,998**	**1,570,229**
Employers' NI - charitable activities		119,778	19,799	**139,577**	**111,720**
Defined contribution pension costs - charitable activities		75,134	14,692	**89,826**	**73,818**
Bad debts		(2,144)	-	**(2,144)**	**2,784**
Direct project costs		49,074	84,481	**133,555**	**111,824**
IT expenses		51,228	5,239	**56,467**	**78,547**
Supervision		4,755	2,795	**7,550**	**5,155**
Volunteer costs		1,608	77	**1,685**	**3,324**
Total direct spending	**B2a**	**1,847,668**	**400,846**	**2,248,514**	**1,957,401**

Prior Year		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2020	2020	2020
		£	£	£
Gross wages and salaries - charitable activities		1,316,012	254,217	**1,570,229**
Employers' NI - charitable activities		87,175	24,545	**111,720**
Defined contribution pension costs - charitable activities		64,464	9,354	**73,818**
Bad debts		2,784	-	**2,784**
Direct project costs		47,260	64,564	**111,824**
IT expenses		35,740	42,807	**78,547**
Supervision		2,691	2,464	**5,155**
Volunteer costs		3,324	-	**3,324**
Total direct spending	**B2a**	**1,559,450**	**397,951**	**1,957,401**

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP

28 Support costs for charitable activities

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Employee costs not included in direct costs				
Training	5,929	2,643	**8,572**	**14,412**
Qualification costs	3,216	-	**3,216**	**8,491**
Travel	1,050	61	**1,111**	**8,450**
Recruitment	3,915	415	**4,330**	**5,037**
Hospitality	465	-	**465**	**3,598**
Premises Expenses				
Rent and rates	34,967	11,406	**46,373**	**42,743**
Heat, light and water	14,406	-	**14,406**	**8,326**
Repairs and maintenance	10,632	5,276	**15,908**	**27,505**
Premises costs	13,099	-	**13,099**	**4,159**
Room hire	-	-	**-**	**1,118**
Leasehold improvements	4,127	-	**4,127**	**29,969**
Administrative overheads				
Telephone	22,018	-	**22,018**	**17,760**
Postage	3,738	-	**3,738**	**1,772**
Stationery and printing	4,505	1,317	**5,822**	**4,570**
Equipment expenses	2,014	-	**2,014**	**1,478**
Equipment rental	6,874	-	**6,874**	**6,977**
Insurance	8,000	-	**8,000**	**5,060**
Sundry expenses	331	-	**331**	**638**
VAT partial exemption	18,544	-	**18,544**	**51,836**
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees	6,517	-	**6,517**	**5,943**
Legal and professional fees	22,238	-	**22,238**	**33,545**
Financial costs				
Bank charges	2,748	-	**2,748**	**3,019**
Depreciation and amortisation	20,938	-	**20,938**	**16,202**
Total support costs - Current Year	**210,271**	**21,118**	**231,389**	**302,608**

Tameside, Oldham and Glossop Mind

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP

Prior Year	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2020 £
Employee costs not included in direct costs			
Training	2,265	12,147	**14,412**
Qualification costs	8,491	-	**8,491**
Travel	989	7,461	**8,450**
Recruitment	4,368	669	**5,037**
Hospitality	3,598	-	**3,598**
Premises Expenses			
Rent and rates	32,571	10,172	**42,743**
Heat, light and water	8,326	-	**8,326**
Repairs and maintenance	27,505	-	**27,505**
Premises costs	4,159	-	**4,159**
Room hire	1,118	-	**1,118**
Leasehold improvements	29,969	-	**29,969**
Administrative overheads			
Telephone	17,760	-	**17,760**
Postage	1,772	-	**1,772**
Stationery and printing	4,205	365	**4,570**
Equipment expenses	1,478	-	**1,478**
Equipment rental	6,977	-	**6,977**
Insurance	5,060	-	**5,060**
Sundry expenses	638	-	**638**
VAT partial exemption	51,836	-	**51,836**
Professional fees paid to advisors			
Accountancy fees	5,943	-	**5,943**
Legal and professional fees	32,545	1,000	**33,545**
Financial costs			
Bank charges	3,019	-	**3,019**
Depreciation and amortisation	16,202	-	**16,202**
Total support costs - Prior Year	**270,794**	**31,814**	**302,608**

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP

29 Other Expenditure - Governance costs

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Auditor's fees	3,540	-	**3,540**	**3,420**
Total governance costs	**3,540**	**-**	**3,540**	**3,420**

All the expenditure in the prior year was unrestricted.

30 Total charitable expenditure

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021	2021	2021	2020
		£	£	£	£
Total direct spending	**B2a**	1,847,668	400,846	**2,248,514**	**1,957,401**
Total support costs	**B2d**	210,271	21,118	**231,389**	**302,608**
Total governance costs	**B2e**	3,540	-	**3,540**	**3,420**
Total charitable expenditure	**B2**	**2,061,479**	**421,964**	**2,483,443**	**2,263,429**

Prior Year		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2020	2020	2020
		£	£	£
Total direct spending	**B2a**	1,559,450	397,951	**1,957,401**
Total support costs	**B2d**	270,794	31,814	**302,608**
Total governance costs	**B2e**	3,420	-	**3,420**
Total charitable expenditure	**B2**	**1,833,664**	**429,765**	**2,263,429**

Tameside, Oldham and Glossop Mind

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP

31 Expenditure on raising funds and costs of investment management

Current Year		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Fundraising costs		14,212	-	**14,212**	**19,970**
Café cost		205	-	**205**	**22,131**
Total fundraising costs	**B1**	**14,417**	**-**	**14,417**	**42,101**

All the expenditure in the prior year was unrestricted.

32 Gains and losses on fixed asset disposals and summary of impairments

Current year		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Total losses	**B3**	**887**	**-**	**887**	**-**

33 Total of other expenditure

Current Year		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Total other expenses and costs		887	-	**887**	**-**
Total other expenditure	**B3**	**887**	**-**	**887**	**-**

Tameside, Oldham and Glossop Mind

Activity analysis of Income and expenditure for the for the year ended 31 March 2021

This analysis is classsified by activity and not by conventional nominal descriptions.

34 Analysis of income by activity

	SOFA ref	2021	2020
		£	-
Activity			
Income from charitable activities			
Adult Services		1,061,583	**1,305,103**
Community Development		674,361	**-**
Children and Young People		697,527	**669,264**
Central Services		164,100	**252,431**
Total Income from charitable activities	**A2**	**2,597,571**	**2,226,798**
Income from other, non charitable, trading activities			
Café		**-**	**29,314**
Summary of Total Income, including the items above			
Charitable activities	**A2**	2,597,571	2,226,798
Other activities	**A3**	-	29,314
Donations & Legacies	**A1**	113,344	100,694
Other income	**A5**	163	6,440
Total income as shown in the SOFA	**A**	**2,711,078**	**2,363,246**
Categories of income			
Income from exchange transactions		2,711,078	2,363,246

Tameside, Oldham and Glossop Mind

Activity analysis of Income and expenditure for the for the year ended 31 March 2021

35 Analysis of charitable expenditure by activity

Activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2021	2021	2021	2021	2020
	£	£	£	£	£
Adult Services					
Direct costs	800,230	-	-	**800,230**	950,923
Employee costs not included in direct costs	-	6,883	-	**6,883**	16,372
Premises expenses	-	23	-	**23**	2,144
Administrative overheads	-	937	-	**937**	314,673
Professional fees	-	1,420	-	**1,420**	5,810
Financial costs	-	-	-	**-**	154
Total Adult Services	**800,230**	**9,263**	**-**	**809,493**	**1,290,076**

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2021	2021	2021	2021	2020
	£	£	£	£	£
Community Development					
Direct costs	510,387	-	-	**510,387**	-
Employee costs not included in direct costs	-	2,067	-	**2,067**	-
Administrative overheads	-	412	-	**412**	-
Financial costs	-	360	-	**360**	-
Total Community Development	**510,387**	**2,839**	**-**	**513,226**	**-**

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2021	2021	2021	2021	2020
	£	£	£	£	£
Children and Young People					
Direct costs	535,244	-	-	**535,244**	405,983
Employee costs not included in direct costs	-	2,417	-	**2,417**	7,441
Premises expenses	-	156	-	**156**	51
Administrative overheads	-	1,716	-	**1,716**	155,508
Professional fees	-	300	-	**300**	1,035
Financial costs	-	-	-	**-**	29
Total Children and Young People	**535,244**	**4,589**	**-**	**539,833**	**570,047**