

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**

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## **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 by 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.

**Trustees' Report  
for the Year Ended 31 March 2021**

**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 compliant 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.

## **Tameside, Oldham and Glossop Mind**

### **Trustees' Report for the Year Ended 31 March 2021**

#### **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.

## **Tameside, Oldham and Glossop Mind**

### **Trustees' Report for the Year Ended 31 March 2021**

#### **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.

## **Tameside, Oldham and Glossop Mind**

### **Trustees' Report for the Year Ended 31 March 2021**

#### **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.



## **Tameside, Oldham and Glossop Mind**

### **Trustees' Report for the Year Ended 31 March 2021**

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 8<sup>th</sup> 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 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:

## **Independent auditor's report to the trustees of Tameside, Oldham and Glossop Mind**

- 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 charged 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](http://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  
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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 £
<b>Income &amp; endowments from:</b>					
Donations and legacies	A1	113,344	-	<b>113,344</b>	100,694
Charitable activities	A2	2,187,274	410,297	<b>2,597,571</b>	2,226,798
Other trading activities	A3	-	-	-	29,314
Other	A5	163	-	<b>163</b>	6,440
<b>Total income</b>	<b>A</b>	<b>2,300,781</b>	<b>410,297</b>	<b>2,711,078</b>	<b>2,363,246</b>
<b>Expenditure on:</b>					
Raising funds	B1	14,417	-	<b>14,417</b>	42,101
Charitable activities	B2	2,061,479	421,964	<b>2,483,443</b>	2,263,429
Other	B3	887	-	<b>887</b>	-
<b>Total expenditure</b>	<b>B</b>	<b>2,076,783</b>	<b>421,964</b>	<b>2,498,747</b>	<b>2,305,530</b>
<b>Net income for the year</b>		<b>223,998</b>	<b>(11,667)</b>	<b>212,331</b>	<b>57,716</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>223,998</b>	<b>(11,667)</b>	<b>212,331</b>	<b>57,716</b>
<b>Net movement in funds</b>		<b>223,998</b>	<b>(11,667)</b>	<b>212,331</b>	<b>57,716</b>
<b>Reconciliation of funds:-</b>					
	<b>E</b>				
<b>Total funds brought forward</b>		656,316	16,667	<b>672,983</b>	615,267
<b>Total funds carried forward</b>		<b>880,314</b>	<b>5,000</b>	<b>885,314</b>	<b>672,983</b>

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 £
<b>Income &amp; Endowments from:</b>				
Donations and legacies	A1	95,254	5,440	<b>100,694</b>
Charitable activities	A2	1,780,586	446,212	<b>2,226,798</b>
Other trading activities	A3	29,314	-	<b>29,314</b>
Other	A5	6,440	-	<b>6,440</b>
<b>Total income</b>	<b>A</b>	<b>1,911,594</b>	<b>451,652</b>	<b>2,363,246</b>
<b>Expenditure on:</b>				
Raising funds	B1	42,101	-	<b>42,101</b>
Charitable activities	B2	1,833,664	429,765	<b>2,263,429</b>
<b>Total expenditure</b>	<b>B</b>	<b>1,875,765</b>	<b>429,765</b>	<b>2,305,530</b>
<b>Net income for the year</b>		<b>35,829</b>	<b>21,887</b>	<b>57,716</b>
<b>Transfers between funds</b>	<b>C</b>	<b>44,391</b>	<b>(44,391)</b>	<b>-</b>
<b>Net income after transfers</b>		<b>80,220</b>	<b>(22,504)</b>	<b>57,716</b>
<b>Net movement in funds</b>		<b>80,220</b>	<b>(22,504)</b>	<b>57,716</b>
<b>Reconciliation of funds:-</b>				
<b>Total funds brought forward</b>		<b>576,096</b>	<b>39,171</b>	<b>615,267</b>
<b>Total funds carried forward</b>		<b>656,316</b>	<b>16,667</b>	<b>672,983</b>

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**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Surplus for the year :-</b>		
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
<b><i>Income from operations in the Statement of Financial Activities</i></b>	<b><u>212,331</u></b>	<b><u>57,716</u></b>
<b>Funds generated in the year as shown on Statement of Financial Activities</b>	<b><u>212,331</u></b>	<b><u>57,716</u></b>

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:-**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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)
<b>Net resources available to fund charitable activities</b>	<b><u>99,034</u></b>	<b><u>(6,963)</u></b>

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
	<b>880,314</b>	<b>5,000</b>	<b>885,314</b>	<b>672,983</b>
<b>Closing funds</b>	<b>880,314</b>	<b>5,000</b>	<b>885,314</b>	<b>672,983</b>

**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 £
<b>Income</b>		
Income from operations	2,710,915	2,356,806
Miscellaneous income	163	6,440
<b>Gross income in the year including exceptional items</b>	<b><u>2,711,078</u></b>	<b><u>2,363,246</u></b>
<b>Expenditure</b>		
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	-
<b>Total expenditure in the year</b>	<b><u>2,498,747</u></b>	<b><u>2,305,530</u></b>
<b>Retained surplus for the financial year</b>	<b><u>212,331</u></b>	<b><u>57,716</u></b>

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 £
<b>Fixed assets</b>		A		
Tangible assets	10	A2	460,419	308,369
<b>Current assets</b>		B		
Debtors	11	B2	204,862	348,260
Cash at bank and in hand		B4	475,153	356,997
<b>Total current assets</b>			680,015	705,257
<b>Creditors: amounts falling due within one year</b>	12	C1	(255,120)	(340,643)
<b>Net current assets</b>			424,895	364,614
<b>The total net assets of the charity</b>			<b>885,314</b>	<b>672,983</b>
<b>The total net assets of the charity are funded by the funds of the charity, as follows:-</b>				
<b>Restricted funds</b>				
Restricted Funds	19	D2	5,000	16,667
			5,000	16,667
<b>Unrestricted Funds</b>				
Unrestricted Funds	19	D3	880,314	656,316
			880,314	656,316
<b>Designated Funds</b>				
<b>Total charity funds</b>			<b>885,314</b>	<b>672,983</b>

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 £
<b>Cash flows from operating activities</b>			
Net cash provided by operating activities as shown below	<b>A</b>	292,031	(48,458)
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(173,875)	(58,239)
<b>Net cash provided by investing activities</b>	<b>B</b>	<b>(173,875)</b>	<b>(58,239)</b>
<b>Overall cash provided by all activities</b>	<b>A+B+C</b>	<b>118,156</b>	<b>(106,697)</b>
<b>Cash movements</b>			
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
<b>Cash at bank and in hand less overdrafts at 31 March</b>		<b>475,153</b>	<b>356,997</b>

## 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
<b>Adjustments for :-</b>		
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
<b>Net cash provided by operating activities</b>	<b>A 292,031</b>	<b>(48,458)</b>

#### Analysis of cash and cash equivalents

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Cash in hand at for the year ended 31 March 2021	475,153	356,997
<b>Total cash and cash equivalents</b>	<b>475,153</b>	<b>356,997</b>

#### Analysis of change in net debt

	<b>At start of year</b>	<b>Cash flows</b>	<b>At end of year</b>
Cash	356,997	118,156	475,153
<b>Total</b>	<b>356,997</b>	<b>118,156</b>	<b>475,153</b>

# 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.

## **Tameside, Oldham and Glossop Mind**

### **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.

# Tameside, Oldham and Glossop Mind

## 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.

# Tameside, Oldham and Glossop Mind

## 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

<b>Salary costs</b>	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
<b>Total salaries, wages and related costs</b>	<b>2,051,401</b>	<b>1,755,767</b>

<b>The average monthly number of employees during the year was as follows:</b>	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).



## Tameside, Oldham and Glossop Mind

### 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
<b>Total</b>	<b>123,333</b>	<b>(123,333)</b>	<b>162,619</b>	<b>162,619</b>

	2021	2020
	£	£
<b>These deferrals are included in creditors</b>	<b>162,619</b>	<b>123,333</b>

##### *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
<b>Total</b>	<b>110,138</b>	<b>(110,138)</b>	<b>123,333</b>	<b>123,333</b>

## Tameside, Oldham and Glossop Mind

### Notes to the Accounts for the year ended 31 March 2021

	2020 £	2019 £
<b>These deferrals are included in creditors</b>	<u>123,333</u>	<u>110,138</u>

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

<i>Current Year</i>	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
<b>Total</b>	<u>5,000</u>	<u>(5,000)</u>	<u>6,800</u>	<u>6,800</u>

	2021 £	2020 £
<b>These deferrals are included in creditors</b>	<u>6,800</u>	<u>5,000</u>

<i>Prior Year</i>	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
<b>Total</b>	<u>5,000</u>	<u>(5,000)</u>	<u>5,000</u>	<u>5,000</u>

	2020 £	2019 £
<b>These deferrals are included in creditors</b>	<u>5,000</u>	<u>5,000</u>

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.

## Tameside, Oldham and Glossop Mind

### Notes to the Accounts for the year ended 31 March 2021

#### 10 Tangible fixed assets

<i>Current Year</i>	<b>Land and buildings</b>	<b>Plant and machinery</b>	<b>Total</b>
	£	£	£
<b>Cost</b>		<i>At cost</i>	
At 1 April 2020	280,000	129,037	409,037
Additions	160,869	13,005	173,874
Disposals	-	(59,853)	(59,853)
<b>At 31 March 2021</b>	<b>440,869</b>	<b>82,189</b>	<b>523,058</b>
<b>Depreciation</b>			
At 1 April 2020	-	100,668	100,668
Charge for the year	10,587	10,351	20,938
On disposals	-	(58,967)	(58,967)
<b>At 31 March 2021</b>	<b>10,587</b>	<b>52,052</b>	<b>62,639</b>
<b>Net book value</b>			
<b>At 31 March 2021</b>	<b>430,282</b>	<b>30,137</b>	<b>460,419</b>
At 31 March 2020	280,000	28,369	308,369
<i>Prior Year</i>	<b>Land and buildings</b>	<b>Plant and machinery</b>	<b>Total</b>
	£	£	£
<b>Cost</b>			
1 April 2019	245,000	105,798	350,798
Additions	35,000	23,239	58,239
<b>31 March 2020</b>	<b>280,000</b>	<b>129,037</b>	<b>409,037</b>
<b>Depreciation</b>			
1 April 2019	-	84,465	84,465
Charge for the year	-	16,203	16,203
<b>31 March 2020</b>	<b>-</b>	<b>100,668</b>	<b>100,668</b>
<b>Net book value</b>			
<b>31 March 2020</b>	<b>280,000</b>	<b>28,369</b>	<b>308,369</b>
1 April 2019	245,000	21,333	266,333

## Tameside, Oldham and Glossop Mind

### Notes to the Accounts for the year ended 31 March 2021

#### *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 Survives 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	-
	<b>204,862</b>	<b>348,260</b>

#### 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
	<b>255,120</b>	<b>340,643</b>

#### 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
	<b>346,702</b>	<b>412,023</b>

#### 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.

**Tameside, Oldham and Glossop Mind**

**Notes to the Accounts for the year ended 31 March 2021**

## Tameside, Oldham and Glossop Mind

### 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	-	-	<b>460,419</b>
Current Assets	668,215	-	11,800	<b>680,015</b>
Current Liabilities	(248,320)	-	(6,800)	<b>(255,120)</b>
	<b>880,314</b>	-	<b>5,000</b>	<b>885,314</b>

##### At 1 April 2020

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	308,369	-	-	<b>308,369</b>
Current Assets	688,590	-	16,667	<b>705,257</b>
Current Liabilities	(340,643)	-	-	<b>(340,643)</b>
	<b>656,316</b>	-	<b>16,667</b>	<b>672,983</b>

## 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 £	£	£
<b><i>Unrestricted and designated funds:-</i></b>				
Unrestricted Funds	656,316	223,998	-	<b>880,314</b>
<b>Total unrestricted and designated funds</b>	<b>656,316</b>	<b>223,998</b>	<b>-</b>	<b>880,314</b>
<b><i>Restricted funds:-</i></b>				
VCSE - Department of Health & Social Care	11,667	(11,667)	-	-
Children in Need - small grant	5,000	-	-	<b>5,000</b>
<b>Total restricted funds</b>	<b>16,667</b>	<b>(11,667)</b>	<b>-</b>	<b>5,000</b>
<b>Total charity funds</b>	<b>672,983</b>	<b>212,331</b>	<b>-</b>	<b>885,314</b>

## 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
	£	£	£	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Funds	2,300,781	(2,076,783)	-	223,998
<b>Restricted funds:-</b>				
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)	-	-
	<b>2,711,078</b>	<b>(2,498,747)</b>	<b>-</b>	<b>212,331</b>

#### 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 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
<b>Donations and gifts from individuals</b>				
Small donations individually less than £1000	33,594	-	<b>33,594</b>	43,006
Saddleworth Ladies	-	-	-	5,440
The Civic Mayor of Tameside's Charity Appeal Fund	2,500	-	<b>2,500</b>	-
<b>Total donations and gifts from individuals</b>	<b>36,094</b>	<b>-</b>	<b>36,094</b>	<b>48,446</b>

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 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
<b>Prior year</b>	<b>43,006</b>	<b>5,440</b>	<b>48,446</b>

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
<b>Grants from government and public bodies</b>				
Business Rate Grant Covid-19	25,000	-	<b>25,000</b>	-
<b>Total public sector grants</b>	<b>25,000</b>	<b>-</b>	<b>25,000</b>	<b>-</b>

## 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
	£	£	£	£
<b>Grants and donations from non public bodies</b>				
Social Prescribing	52,250	-	<b>52,250</b>	52,248
<b>Total private sector grants</b>	<b>52,250</b>	<b>-</b>	<b>52,250</b>	<b>52,248</b>

### Grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
	2020	2020	2020	
	£	£	£	
<b>Prior Year</b>	<b>52,248</b>	<b>-</b>	<b>52,248</b>	
<b>Total Donations, Grants and Legacies</b> <b>A1</b>	<b>113,344</b>	<b>-</b>	<b>113,344</b>	<b>100,694</b>

All the donations and gifts in the prior year were unrestricted.

<b>Prior year</b>	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Prior Year Total Funds 2020 £
<b>Total Donations, Grants and Legacies</b> <b>A1</b>	<b>95,254</b>	<b>5,440</b>	<b>100,694</b>

## Tameside, Oldham and Glossop Mind

### 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

<b>Current year</b>	<b>Current year Unrestricted Funds 2021 £</b>	<b>Current year Restricted Funds 2021 £</b>	<b>Current year Total Funds 2021 £</b>	<b>Prior Year Total funds 2020 £</b>
<b>Primary purpose and ancillary trading</b>				
Contract income	2,117,451	-	<b>2,117,451</b>	1,691,893
Earned income	69,823	-	<b>69,823</b>	88,693
<b>Total Primary purpose and ancillary trading</b>	<b>2,187,274</b>	<b>-</b>	<b>2,187,274</b>	<b>1,780,586</b>
 <b>Prior year</b>				
	<b>Prior Year Unrestricted Funds 2020 £</b>	<b>Prior Year Restricted Funds 2020 £</b>	<b>Prior Year Total Funds 2020 £</b>	
<b>Primary purpose and ancillary trading</b>				
Contract income	1,691,893	-	<b>1,691,893</b>	
Earned income	88,693	-	<b>88,693</b>	
<b>Total Primary purpose and ancillary trading</b>	<b>1,780,586</b>	<b>-</b>	<b>1,780,586</b>	
	<b>Current year Unrestricted Funds 2021 £</b>	<b>Current year Restricted Funds 2021 £</b>	<b>Current year Total Funds 2021 £</b>	<b>Prior Year Total Funds 2020 £</b>
Grants from public bodies to fund charitable activities				
VCSE - Department of Health & Social Care	-	109,058	<b>109,058</b>	237,599
TMBC Winter Warmer	-	-	-	15,704
<b>Total grants from public bodies</b>	<b>-</b>	<b>109,058</b>	<b>109,058</b>	<b>253,303</b>

## 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
	£	£	£	£
<b>Grants from non public bodies to fund charitable activities</b>				
Small grants individually less than £1000	-	1,250	<b>1,250</b>	328
Tameside Buddy Project - Action Together	-	79,126	<b>79,126</b>	94,991
Forever Manchester	-	5,000	<b>5,000</b>	-
ESF Adapt GM Fund	-	3,957	<b>3,957</b>	-
National Mind Tameside Buddy Project Grant	-	25,000	<b>25,000</b>	4,000
National Mind Flexigrant	-	15,000	<b>15,000</b>	-
Children in Need - small grant	-	10,000	<b>10,000</b>	10,000
Children in Need - large grant	-	9,629	<b>9,629</b>	38,420
Ambition for Ageing	-	-	-	2,000
Reaching Communities	-	-	-	43,170
<b>Total grants from non public bodies</b>	<b>-</b>	<b>148,962</b>	<b>148,962</b>	<b>192,909</b>

## 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 £
<b>Grants - Covid-related</b>				
TMBC Covid- 19 Infection Prevention Grant	-	9,390	<b>9,390</b>	-
Big Lottery Covid-19 Response	-	88,456	<b>88,456</b>	-
DCMS Emergency Funding - National Mind	-	17,255	<b>17,255</b>	-
IT Covid Grant - National Mind	-	5,000	<b>5,000</b>	-
COVID Grant - CYP - CIN	-	26,448	<b>26,448</b>	-
CJRS grant	-	5,728	<b>5,728</b>	-
<b>Total Grants - Covid-related</b>	<b>-</b>	<b>152,277</b>	<b>152,277</b>	<b>-</b>
<b>Grants - Covid-related - Prior Year analysis</b>				
	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £	
<b>Prior Year</b>	-	-	-	
<b>Total Charitable income from funders:-</b>				
<b>Current year - income from funders</b>	<b>-</b>	<b>410,297</b>	<b>410,297</b>	<b>446,212</b>
All the income in the prior year was unrestricted.				
<b>Prior year</b>				
	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £	
<b>Prior Year - Income from funders</b>	<b>-</b>	<b>446,212</b>	<b>446,212</b>	

## 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

<i>Current year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Total income from charitable trading	2,187,274	-	2,187,274	1,780,586
Income from funders	-	410,297	410,297	446,212
<b>Total from charitable activities      A2</b>	<b>2,187,274</b>	<b>410,297</b>	<b>2,597,571</b>	<b>2,226,798</b>

All the income in the prior year was unrestricted.

#### Income from charitable activities - Prior Year analysis

<i>Prior year</i>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2020	2020	2020
	£	£	£
Total income from charitable trading	1,780,586	-	1,780,586
Income from funders	-	446,212	446,212
	<b>1,780,586</b>	<b>446,212</b>	<b>2,226,798</b>

#### 25 Income from other, non charitable, trading activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Café sales	-	-	-	29,314
<b>Total from other activities      A3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,314</b>

#### 26 Other income and gains

<i>Current year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
<b>Summary of Realised Gains</b>				
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	<u>163</u>	<u>-</u>	<u>163</u>	<u>6,440</u>
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## Tameside, Oldham and Glossop Mind

### 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	



## Tameside, Oldham and Glossop Mind

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 Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>	2021	2021	2021	2020
	£	£	£	£
<b><i>Employee costs not included in direct costs</i></b>				
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
<b><i>Premises Expenses</i></b>				
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
<b><i>Administrative overheads</i></b>				
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
<b><i>Professional fees paid to advisors other than the auditor or examiner</i></b>				
Accountancy fees	6,517	-	6,517	5,943
Legal and professional fees	22,238	-	22,238	33,545
<b><i>Financial costs</i></b>				
Bank charges	2,748	-	2,748	3,019
Depreciation and amortisation	20,938	-	20,938	16,202
<b>Total support costs - Current Year</b>	<b>210,271</b>	<b>21,118</b>	<b>231,389</b>	<b>302,608</b>

## Tameside, Oldham and Glossop Mind

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP

<i><b>Prior Year</b></i>	<b>Prior Year Unrestricted Funds</b>	<b>Prior Year Restricted Funds</b>	<b>Prior Year Total Funds</b>
	<b>2021</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<i><b>Employee costs not included in direct costs</b></i>			
Training	2,265	12,147	<b>14,412</b>
Qualification costs	8,491	-	<b>8,491</b>
Travel	989	7,461	<b>8,450</b>
Recruitment	4,368	669	<b>5,037</b>
Hospitality	3,598	-	<b>3,598</b>
<i><b>Premises Expenses</b></i>			
Rent and rates	32,571	10,172	<b>42,743</b>
Heat, light and water	8,326	-	<b>8,326</b>
Repairs and maintenance	27,505	-	<b>27,505</b>
Premises costs	4,159	-	<b>4,159</b>
Room hire	1,118	-	<b>1,118</b>
Leasehold improvements	29,969	-	<b>29,969</b>
<i><b>Administrative overheads</b></i>			
Telephone	17,760	-	<b>17,760</b>
Postage	1,772	-	<b>1,772</b>
Stationery and printing	4,205	365	<b>4,570</b>
Equipment expenses	1,478	-	<b>1,478</b>
Equipment rental	6,977	-	<b>6,977</b>
Insurance	5,060	-	<b>5,060</b>
Sundry expenses	638	-	<b>638</b>
VAT partial exemption	51,836	-	<b>51,836</b>
<i><b>Professional fees paid to advisors</b></i>			
Accountancy fees	5,943	-	<b>5,943</b>
Legal and professional fees	32,545	1,000	<b>33,545</b>
<i><b>Financial costs</b></i>			
Bank charges	3,019	-	<b>3,019</b>
Depreciation and amortisation	16,202	-	<b>16,202</b>
<b>Total support costs - Prior Year</b>	<b>270,794</b>	<b>31,814</b>	<b>302,608</b>

## Tameside, Oldham and Glossop Mind

### Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP

#### 29 Other Expenditure - Governance costs

<i>Current Year</i>	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
<b>Total governance costs</b>	<b>3,540</b>	<b>-</b>	<b>3,540</b>	<b>3,420</b>

All the expenditure in the prior year was unrestricted.

#### 30 Total charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021	2021	2021	2020
		£	£	£	£
Total direct spending	<b>B2a</b>	1,847,668	400,846	2,248,514	1,957,401
Total support costs	<b>B2d</b>	210,271	21,118	231,389	302,608
Total governance costs	<b>B2e</b>	3,540	-	3,540	3,420
<b>Total charitable expenditure</b>	<b>B2</b>	<b>2,061,479</b>	<b>421,964</b>	<b>2,483,443</b>	<b>2,263,429</b>

<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
		2020	2020	2020	
		£	£	£	
Total direct spending	<b>B2a</b>	1,559,450	397,951	1,957,401	
Total support costs	<b>B2d</b>	270,794	31,814	302,608	
Total governance costs	<b>B2e</b>	3,420	-	3,420	
<b>Total charitable expenditure</b>	<b>B2</b>	<b>1,833,664</b>	<b>429,765</b>	<b>2,263,429</b>	

## 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

<i>Current Year</i>		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
		2021	2021	2021	2020
		£	£	£	£
Fundraising costs		14,212	-	14,212	19,970
Café cost		205	-	205	22,131
<b>Total fundraising costs</b>	<b>B1</b>	<b>14,417</b>	<b>-</b>	<b>14,417</b>	<b>42,101</b>

All the expenditure in the prior year was unrestricted.

#### 32 Gains and losses on fixed asset disposals and summary of impairments

<i>Current year</i>		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
		2021	2021	2021	2020
		£	£	£	£
<b>Total losses</b>	<b>B3</b>	<b>887</b>	<b>-</b>	<b>887</b>	<b>-</b>

#### 33 Total of other expenditure

<i>Current Year</i>		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
		2021	2021	2021	2020
		£	£	£	£
Total other expenses and costs		887	-	887	-
<b>Total other expenditure</b>	<b>B3</b>	<b>887</b>	<b>-</b>	<b>887</b>	<b>-</b>

## Tameside, Oldham and Glossop Mind

### Activity analysis of Income and expenditure for the for the year ended 31 March 2021

*This analysis is classssified by activity and not by conventional nominal descriptions.*

#### 34 Analysis of income by activity

	SOFA ref	2021 £	2020
<b>Activity</b>			
<b>Income from charitable activities</b>			
Adult Services		1,061,583	<b>1,305,103</b>
Community Development		674,361	-
Children and Young People		697,527	<b>669,264</b>
Central Services		164,100	<b>252,431</b>
<b>Total Income from charitable activities</b>	<b>A2</b>	<b>2,597,571</b>	<b>2,226,798</b>
<b>Income from other, non charitable, trading activities</b>			
Café		-	29,314
 <b>Summary of Total Income, including the items above</b>			
Charitable activities	<b>A2</b>	2,597,571	2,226,798
Other activities	<b>A3</b>	-	29,314
Donations & Legacies	<b>A1</b>	113,344	100,694
Other income	<b>A5</b>	163	6,440
<b>Total income as shown in the SOFA</b>	<b>A</b>	<b>2,711,078</b>	<b>2,363,246</b>
 <b>Categories of income</b>			
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 £
<b>Adult Services</b>					
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
<b>Total Adult Services</b>	<b>800,230</b>	<b>9,263</b>	<b>-</b>	<b>809,493</b>	<b>1,290,076</b>
	<b>Direct costs</b>	<b>Support costs</b>	<b>Grant funding of activities</b>	<b>Total</b>	<b>Total</b>
	<b>2021 £</b>	<b>2021 £</b>	<b>2021 £</b>	<b>2021 £</b>	<b>2020 £</b>
<b>Community Development</b>					
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	-
<b>Total Community Development</b>	<b>510,387</b>	<b>2,839</b>	<b>-</b>	<b>513,226</b>	<b>-</b>
	<b>Direct costs</b>	<b>Support costs</b>	<b>Grant funding of activities</b>	<b>Total</b>	<b>Total</b>
	<b>2021 £</b>	<b>2021 £</b>	<b>2021 £</b>	<b>2021 £</b>	<b>2020 £</b>
<b>Children and Young People</b>					
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
<b>Total Children and Young People</b>	<b>535,244</b>	<b>4,589</b>	<b>-</b>	<b>539,833</b>	<b>570,047</b>