

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**

**TAMESIDE, OLDHAM AND GLOSSOP MIND**

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for the Year Ended 31 March 2023**

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**TAMESIDE, OLDHAM AND GLOSSOP MIND**

**REPORT OF THE TRUSTEES  
for the Year Ended 31 March 2023**

**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

## **TAMESIDE, OLDHAM AND GLOSSOP MIND**

### **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:



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*"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.

## TAMESIDE, OLDHAM AND GLOSSOP MIND

### REPORT OF THE TRUSTEES for the Year Ended 31 March 2023

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 (DTC), 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.

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### REPORT OF THE TRUSTEES for the Year Ended 31 March 2023

- 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 ambitious.

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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.

## **TAMESIDE, OLDHAM AND GLOSSOP MIND**

### **REPORT OF THE TRUSTEES for the Year Ended 31 March 2023**

#### **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.

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### REPORT OF THE TRUSTEES for the Year Ended 31 March 2023

- 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 - 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 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.



## **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 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 for the audit of the financial statements is located 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 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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	41,808	-	41,808	50,593
<b>Charitable activities</b>	3	1,741,655	94,000	1,835,655	1,216,390
Adult Services					
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
<b>Total</b>		<b>3,449,766</b>	<b>440,016</b>	<b>3,889,782</b>	<b>3,056,429</b>
<b>EXPENDITURE ON</b>					
Raising funds	4	12,583	-	12,583	9,153
<b>Charitable activities</b>	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
<b>Total</b>		<b>3,154,813</b>	<b>430,119</b>	<b>3,584,932</b>	<b>2,932,641</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>294,953</b>	<b>9,897</b>	<b>304,850</b>	<b>123,788</b>
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
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		1,009,102	-	1,009,102	885,314
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,395,969</b>	<b>22,983</b>	<b>1,418,952</b>	<b>1,009,102</b>

## TAMESIDE, OLDHAM AND GLOSSOP MIND

BALANCE SHEET  
31 March 2023

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

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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	113,702	188,269
Net cash provided by operating activities		113,702	188,269
 <b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		<u>(32,218)</u>	<u>(48,891)</u>
Net cash used in investing activities		<u>(32,218)</u>	<u>(48,891)</u>
		<hr/>	<hr/>
<b>Change in cash and cash equivalents in the reporting period</b>		81,484	139,378
 <b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>614,531</u>	<u>475,153</u>
 <b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>696,015</u></u>	<u><u>614,531</u></u>

**RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2023 £	2022 £
1. 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	<u>(53,862)</u>	<u>336,157</u>
Net cash provided by operations	<u><u>113,702</u></u>	<u><u>188,269</u></u>

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	<u>614,531</u>	<u>81,484</u>	<u>696,015</u>
	<u>614,531</u>	<u>81,484</u>	<u>696,015</u>
Total	<u><u>614,531</u></u>	<u><u>81,484</u></u>	<u><u>696,015</u></u>

## 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 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.



**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2023**

**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.

**NOTES TO THE FINANCIAL STATEMENTS – continued**  
for the Year Ended 31 March 2023

**2. DONATIONS AND LEGACIES**

	2023	2022
	£	£
Donations	<u>41,808</u>	<u>50,593</u>

**3. INCOME FROM CHARITABLE ACTIVITIES**

		2023	2022
		£	£
<b>Activity</b>			
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	-
		<u>3,847,974</u>	<u>3,005,426</u>

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	-	52,897
Grant CYP	-	2,809
SSP Grant	-	-
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	<u>154,095</u>	<u>-</u>
	<u>440,016</u>	<u>291,180</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
for the Year Ended 31 March 2023

**4. RAISING FUNDS****Raising donations and legacies**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Fundraising costs	<u><b>12,583</b></u>	<u><b>9,153</b></u>

**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
	<u><b>3,163,847</b></u>	<u><b>408,502</b></u>	<u><b>3,572,349</b></u>

**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	
	<u><b>92,946</b></u>	<u><b>3,164</b></u>	<u><b>40,374</b></u>	
	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
	<u><b>143,275</b></u>	<u><b>120,253</b></u>	<u><b>8,490</b></u>	<u><b>408,502</b></u>

**7. NET INCOME/(EXPENDITURE)**

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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	<u><b>53,392</b></u>	<u><b>46,577</b></u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2023**

**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**

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

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

	<b>2023</b>	<b>2022</b>
Services	<b>112</b>	104

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

**TAMESIDE, OLDHAM AND GLOSSOP MIND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 March 2023**

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	50,593	-	50,593
<b>Charitable activities</b>			
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
<b>Total</b>	<b>2,770,251</b>	<b>286,178</b>	<b>3,056,429</b>
<b>EXPENDITURE ON</b>			
Raising funds	9,153	-	9,153
<b>Charitable activities</b>			
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
<b>Total</b>	<b>2,637,815</b>	<b>294,826</b>	<b>2,932,641</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>132,436</b>	<b>(8,648)</b>	<b>123,788</b>
<b>Transfers between funds</b>	<b>(3,648)</b>	<b>3,648</b>	<b>-</b>
<b>Net movement in funds</b>	<b>128,788</b>	<b>(5,000)</b>	<b>123,788</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>880,314</b>	<b>5,000</b>	<b>885,314</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>1,009,102</b>	<b>-</b>	<b>1,009,102</b>

**TAMESIDE, OLDHAM AND GLOSSOP MIND**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
for the Year Ended 31 March 2023

**11. TANGIBLE FIXED ASSETS**

	Freehold property £	Short leasehold property improvements £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST OR VALUATION</b>					
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
<b>DEPRECIATION</b>					
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
<b>NET BOOK VALUE</b>					
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

**TAMESIDE, OLDHAM AND GLOSSOP MIND**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2023**

**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	<u>591,255</u>	<u>591,255</u>
Aggregate depreciation	<u>163,132</u>	<u>152,218</u>

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	<u>70,952</u>	<u>31,489</u>
	<u>678,602</u>	<u>503,391</u>

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	<u>464,069</u>	<u>486,464</u>
	<u>537,415</u>	<u>591,277</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2023**

**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 Social Prescribing Oldham (Action Together)	64,700	(64,700)	-	-
	23,252	(23,252)	-	-
Pennine Care CYP – Thrive 2021/22	8,221	(8,221)	-	-
Emotional Wellbeing consultancy Tameside & Glossop CCG CYP grant extension	64,750	(64,750)	35,750	35,750
	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



**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2023**

**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
	<u>452,131</u>	<u>(448,894)</u>	<u>445,866</u>	<u>449,103</u>

**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	<u>420,833</u>	<u>470,833</u>
	<u>426,489</u>	<u>484,709</u>

**TAMESIDE, OLDHAM AND GLOSSOP MIND**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2023**

**15. MOVEMENT IN FUNDS**

	At 01.04.22 £	Net Movement in Funds £	Transfers between funds £	Other gains/ (losses) £	At 31.03.23 £
<b>Unrestricted funds</b>					
General fund	1,009,102	294,953	(13,086)	105,000	1,395,969
<b>Restricted funds</b>					
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
<b>TOTAL FUNDS</b>	<b>1,009,102</b>	<b>304,850</b>	<b>-</b>	<b>105,000</b>	<b>1,418,952</b>

**TAMESIDE, OLDHAM AND GLOSSOP MIND**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2023**

**15. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	3,449,766	(3,154,813)	294,953
<b>Restricted funds</b>			
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
	<u>440,016</u>	<u>(430,119)</u>	<u>9,897</u>
<b>TOTAL FUNDS</b>	<u>3,889,782</u>	<u>(3,584,932)</u>	<u>304,850</u>

**TAMESIDE, OLDHAM AND GLOSSOP MIND**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2023**

**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
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	880,314	132,436	(3,648)	1,009,102
<b>Restricted funds</b>				
Children in Need - small grant	5,000	(5,000)	-	-
Children in Need - Covid Grant CYP	-	(3,648)	3,648	-
	<u>5,000</u>	<u>(8,648)</u>	<u>3,648</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u><u>885,314</u></u>	<u><u>123,788</u></u>	<u><u>-</u></u>	<u><u>1,009,102</u></u>

**TAMESIDE, OLDHAM AND GLOSSOP MIND**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
for the Year Ended 31 March 2023

**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 £
<b>Unrestricted funds</b>			
General fund	2,770,251	(2,637,815)	132,436
<b>Restricted funds</b>			
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)
	<u>286,178</u>	<u>(294,826)</u>	<u>(8,648)</u>
<b>TOTAL FUNDS</b>	<u><u>3,056,429</u></u>	<u><u>(2,932,641)</u></u>	<u><u>123,788</u></u>

**TAMESIDE, OLDHAM AND GLOSSOP MIND**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
for the Year Ended 31 March 2023

**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 £
<b>Unrestricted funds</b>			
General fund	6,220,017	(5,792,628)	427,389
<b>Restricted funds</b>			
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
	<u>726,194</u>	<u>(724,945)</u>	<u>1,249</u>
<b>TOTAL FUNDS</b>	<u>6,946,211</u>	<u>(6,517,573)</u>	<u>428,638</u>

**TAMESIDE, OLDHAM AND GLOSSOP MIND  
NOTES TO THE FINANCIAL STATEMENTS –**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 March 2023**

**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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	41,808	50,593
<b>Charitable activities</b>		
Contract income	3,269,617	2,616,329
Earned income	132,158	97,919
Grants	<u>440,016</u>	<u>291,178</u>
	3,841,791	3,005,426
Other income	<u>6,183</u>	<u>410</u>
<b>Total incoming resources</b>	3,889,782	3,056,429
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising costs	12,583	9,153
<b>Charitable activities</b>		
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	<u>564,539</u>	<u>254,940</u>
	3,252,527	2,618,857
<b>Support costs</b>		
<b>Administrative overheads</b>		
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	<u>37,925</u>	<u>26,853</u>
	105,988	87,212
<b>Financial costs</b>		
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
	£	£
<b>Human resources</b>		
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	<u>3,753</u>	<u>1,592</u>
	31,371	57,284
<b>Professional charges</b>		
Sundries	572	852
Accountancy	6,906	6,136
Profesional fees	<u>43,792</u>	<u>49,451</u>
	51,270	56,439
<b>Premises</b>		
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	<u>16,809</u>	<u>13,776</u>
	119,539	90,842
<b>Governance costs</b>		
Trustee travel & subsistance	90	112
Auditors' remuneration	<u>8,400</u>	<u>10,260</u>
	8,490	10,372
 Total resources expended	 <u>3,584,932</u>	 <u>2,932,641</u>
 Net income	 <u><u>304,850</u></u>	 <u><u>123,788</u></u>