

REGISTERED COMPANY NUMBER: 07553999 (England and Wales)
REGISTERED CHARITY NUMBER: 1142838

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2022
for
Mid Cheshire Mind

Bennett Brooks & Co Limited
Chartered Accountants
St George's Court
Winnington Avenue
Northwich
Cheshire
CW8 4EE

Mid Cheshire Mind

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for the year ended 31 March 2022**

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Mid Cheshire Mind

Report of the Trustees for the year ended 31 March 2022

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

The purpose of the charity is to promote and support adults who have mental health problems. This is achieved by offering a mental health drop-in centre and we provide support, advice and advocacy to our members. We also offer educational and recreational activities as well as organising group trips and holidays.

Public benefit

The trustees have complied with the duty in Section 4 of the 2006 Act to have due regard to public benefit guidance published by the Charity Commission.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The purpose of the charity is to promote and support adults with mental health problems and as a local voluntary organisation we play an important role in providing local support and contributing to the wellbeing of the community.

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Following the COVID pandemic, we have seen an increase in the requirements for mental health support and at times our resources have been stretched. A big thank you is due to our staff and volunteers for their heroic efforts in caring for our community.

We continue to provide our core service of counselling delivered face to face, by telephone or by video conferencing. Due to funding from the Co-op and central Mind we have been able to set up bereavement counselling under the banner "One for Sorrow". This has been hugely successful and is continuing and we hope to make this a standard offering when the current funding runs out.

Our regular group activities included art, crafts, mindfulness sessions and walking groups. We will continue to look at expanding this where we see demand.

The Winsford Town Centre redevelopment will start in early 2023 and we will need to move to new premises and we have been in discussion with West Cheshire & Chester Council to identify a suitable business that will allow us to continue and expand.

In the past financial year we invited the CAB to hold surgeries in our offices and this has proved to be welcomed by our service users. When we move into new premises we hope to look at ways to work with our organisations to further support the community.

Fundraising activities

We continue to offer fundraising events to raise additional funds for the charity.

Enormous thanks must be given to all the volunteers who have contributed their time and effort to making a difference to the mental health of local people.

FINANCIAL REVIEW

Financial position

The results for the year are shown in the Statement of Financial Activities.

Income for the year has increased to £140,702, whilst expenditure has increased to £128,528. This has resulted in net income for the year of £12,174 and leaves total funds at 31 March 2022 of £137,853, of which £22,970 is restricted.

Investment policy and objectives

The charity does not have an investment policy. When available, funds are held in interest bearing bank accounts.

Reserves policy

The trustees feel that the charity has a legal responsibility to its beneficiaries to take a long term view of its commitments. The trustees continue to consider the increasing insecurity of funding, the delay in assessments and the payment of grants and the need to give as much notice as possible of withdrawal of project work and/or support. The trustees are determined to work towards maintaining a reserve at the level of six months running costs to cover current commitments. This will include designated funds as detailed in guidance by the Charity Commission.

Mid Cheshire Mind

Report of the Trustees for the year ended 31 March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Appointment of trustees is governed by the Memorandum and Articles of Association.

Organisational structure

The trustees delegate the day to day responsibilities of running the charity to the staff. The charity also has a management committee which consists of the trustees and two member representatives.

Induction and training of new trustees

New trustees are advised of their duties by the existing trustees and are provided with copies of previous years accounts. They are offered access to training, if required, and are informed of information and publications available through the Charity Commission.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07553999 (England and Wales)

Registered Charity number

1142838

Registered office

The Bungalow
1a Dene Drive
Winsford
Cheshire
CW7 1AX

Trustees

Ms D Brooks (resigned 19.1.22)
P Bruder (resigned 26.10.22)
Ms J Ledward
J M S Wheeler
A J Galbraith (appointed 10.1.22)
Mrs J Hughes (appointed 10.1.22)
Ms K Bury (appointed 10.1.22) (resigned 1.11.22)

Independent Examiner

Bennett Brooks & Co Limited
Chartered Accountants
St George's Court
Winnington Avenue
Northwich
Cheshire
CW8 4EE

Approved by order of the board of trustees on 16 December 2022 and signed on its behalf by:


JMS Wheeler (Dec 21, 2022 10:25 GMT)

J M S Wheeler - Trustee

**Independent Examiner's Report to the Trustees of
Mid Cheshire Mind**

Independent examiner's report to the trustees of Mid Cheshire Mind ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mrs YAO Wood
FCA
Bennett Brooks & Co Limited
Chartered Accountants
St George's Court
Winnington Avenue
Northwich
Cheshire
CW8 4EE

16 December 2022

Mid Cheshire Mind

Statement of Financial Activities
for the year ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		20,768	-	20,768	26,212
Charitable activities					
Information and support services		38,141	23,061	61,202	45,619
Other trading activities	2	60,889	-	60,889	26,235
Investment income	3	183	-	183	27
Total		<u>119,981</u>	<u>23,061</u>	<u>143,042</u>	<u>98,093</u>
EXPENDITURE ON					
Raising funds		2,340	-	2,340	-
Charitable activities					
Information and support services		111,435	17,093	128,528	91,730
Total		<u>113,775</u>	<u>17,093</u>	<u>130,868</u>	<u>91,730</u>
NET INCOME		6,206	5,968	12,174	6,363
RECONCILIATION OF FUNDS					
Total funds brought forward		108,677	17,002	125,679	119,316
TOTAL FUNDS CARRIED FORWARD		<u><u>114,883</u></u>	<u><u>22,970</u></u>	<u><u>137,853</u></u>	<u><u>125,679</u></u>

The notes form part of these financial statements

Mid Cheshire Mind

Balance Sheet
31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	7	1,140	4,141	5,281	5,548
CURRENT ASSETS					
Debtors	8	80	-	80	260
Cash at bank		118,717	18,829	137,546	123,038
		<u>118,797</u>	<u>18,829</u>	<u>137,626</u>	<u>123,298</u>
CREDITORS					
Amounts falling due within one year	9	(5,054)	-	(5,054)	(3,167)
NET CURRENT ASSETS		<u>113,743</u>	<u>18,829</u>	<u>132,572</u>	<u>120,131</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>114,883</u>	<u>22,970</u>	<u>137,853</u>	<u>125,679</u>
NET ASSETS		<u>114,883</u>	<u>22,970</u>	<u>137,853</u>	<u>125,679</u>
FUNDS	10				
Unrestricted funds				114,883	108,677
Restricted funds				<u>22,970</u>	<u>17,002</u>
TOTAL FUNDS				<u>137,853</u>	<u>125,679</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

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 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 16 December 2022 and were signed on its behalf by:

A.J. Galbraith
A.J. Galbraith (Dec 21, 2022 10:55 GMT)

A J Galbraith - Trustee

**Notes to the Financial Statements
for the year ended 31 March 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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.

Expenditure

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.

Tangible fixed assets

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

Fixtures and fittings - 20% on reducing balance

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.

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.

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.

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	9,624	5,624
Shop income	43,532	17,611
DWP Resource Management	7,733	3,000
	<hr/>	<hr/>
	60,889	26,235
	<hr/>	<hr/>

Mid Cheshire Mind

Notes to the Financial Statements - continued
for the year ended 31 March 2022

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	183	27
	<u>183</u>	<u>27</u>

4. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation - owned assets	1,314	1,380
	<u>1,314</u>	<u>1,380</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

6. STAFF COSTS

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

	2022	2021
Trustees	7	6
Charitable activities	7	4
	<u>14</u>	<u>10</u>

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

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2021	17,536
Additions	1,047
	<u>18,583</u>
At 31 March 2022	18,583
DEPRECIATION	
At 1 April 2021	11,988
Charge for year	1,314
	<u>13,302</u>
At 31 March 2022	13,302
NET BOOK VALUE	
At 31 March 2022	5,281
	<u>5,281</u>
At 31 March 2021	5,548
	<u>5,548</u>

Mid Cheshire Mind

Notes to the Financial Statements - continued
for the year ended 31 March 2022

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Prepayments and accrued income	80	260
	<u>80</u>	<u>260</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	202	470
Accruals and deferred income	4,852	2,697
	<u>5,054</u>	<u>3,167</u>

10. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	108,677	6,206	114,883
Restricted funds			
Training fund	3,573	-	3,573
Computer fund	8,902	(6,344)	2,558
Kitchen fund	2,500	(500)	2,000
Refurbishment	1,882	(172)	1,710
Website fund	145	-	145
One for Sorrow	-	12,984	12,984
	<u>17,002</u>	<u>5,968</u>	<u>22,970</u>
TOTAL FUNDS	<u>125,679</u>	<u>12,174</u>	<u>137,853</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	119,981	(113,775)	6,206
Restricted funds			
Computer fund	-	(6,344)	(6,344)
Kitchen fund	-	(500)	(500)
Refurbishment	-	(172)	(172)
One for Sorrow	23,061	(10,077)	12,984
	<u>23,061</u>	<u>(17,093)</u>	<u>5,968</u>
TOTAL FUNDS	<u>143,042</u>	<u>(130,868)</u>	<u>12,174</u>

Mid Cheshire Mind

Notes to the Financial Statements - continued
for the year ended 31 March 2022

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	110,377	(1,700)	108,677
Restricted funds			
Training fund	3,573	-	3,573
Computer fund	-	8,902	8,902
Kitchen fund	3,124	(624)	2,500
Refurbishment	2,097	(215)	1,882
Website fund	145	-	145
	<u>8,939</u>	<u>8,063</u>	<u>17,002</u>
TOTAL FUNDS	<u>119,316</u>	<u>6,363</u>	<u>125,679</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	88,657	(90,357)	(1,700)
Restricted funds			
Computer fund	9,436	(534)	8,902
Kitchen fund	-	(624)	(624)
Refurbishment	-	(215)	(215)
	<u>9,436</u>	<u>(1,373)</u>	<u>8,063</u>
TOTAL FUNDS	<u>98,093</u>	<u>(91,730)</u>	<u>6,363</u>

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

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	110,377	4,506	114,883
Restricted funds			
Training fund	3,573	-	3,573
Computer fund	-	2,558	2,558
Kitchen fund	3,124	(1,124)	2,000
Refurbishment	2,097	(387)	1,710
Website fund	145	-	145
One for Sorrow	-	12,984	12,984
	<u>8,939</u>	<u>14,031</u>	<u>22,970</u>
TOTAL FUNDS	<u>119,316</u>	<u>18,537</u>	<u>137,853</u>

Mid Cheshire Mind

Notes to the Financial Statements - continued for the year ended 31 March 2022

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	208,638	(204,132)	4,506
Restricted funds			
Computer fund	9,436	(6,878)	2,558
Kitchen fund	-	(1,124)	(1,124)
Refurbishment	-	(387)	(387)
One for Sorrow	23,061	(10,077)	12,984
	<u>32,497</u>	<u>(18,466)</u>	<u>14,031</u>
TOTAL FUNDS	<u>241,135</u>	<u>(222,598)</u>	<u>18,537</u>

The general fund represents the free funds of the charity which are not designated for particular purposes.

The computer fund comprises funding towards the provision and running costs of computer equipment. All monies had been allocated by the year end.

The kitchen fund represents kitchen equipment donated by Vale Royal Lions Club. The balance on the fund represents depreciation not yet charged.

The equipment fund comprises funding towards the purchase of a fax machine, digital camera, music centre and vacuum cleaner. All monies had been allocated by the year end.

The website fund consists of grant funding towards the costs of maintaining a website for the group. The balance on the fund represents monies not spent by the year end.

The training fund consists of training grants provided by MIND and Winsford Town Council. The balance on the fund represents monies not spent by the year end.

The refurbishment fund represents funding from NHS Vale Royal Clinical Commissioning Group towards refurbishment at the charity's premises.

The Outreach worker fund comprises Cheshire Community Foundation funding towards the salary costs of an outreach worker.

The One for Sorrow fund is part of our regular funding and comes from Cheshire West (EIP) and is worth £17,744 per annum paid to us quarterly in advance. In this tax year we received £22,471 from Mind to cover the period September 2021 to March 2022 to provide bereavement counselling. Mind is managing a bigger donation made to them by the Co-operative Group and has allocated the fund across several Local Minds.

11. RELATED PARTY DISCLOSURES

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

Mid Cheshire Mind

Detailed Statement of Financial Activities
for the year ended 31 March 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	20,665	25,415
Gift aid	103	797
	<hr/> 20,768	<hr/> 26,212
Other trading activities		
Fundraising events	9,624	5,624
Shop income	43,532	17,611
DWP Resource Management	7,733	3,000
	<hr/> 60,889	<hr/> 26,235
Investment income		
Deposit account interest	183	27
Charitable activities		
Club receipts	120	650
Grants	61,082	44,969
	<hr/> 61,202	<hr/> 45,619
Total incoming resources	<hr/> 143,042	<hr/> 98,093
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	2,340	-
Charitable activities		
Wages	75,807	59,722
Pensions	1,218	1,412
Rent, rates and water	8,060	7,380
Insurance	823	1,077
Light and heat	6,264	2,545
Telephone	1,715	929
Postage and stationery	91	137
Advertising and website	5,170	517
Sundries	56	493
Subscriptions	867	1,577
Counsellor fees	22,277	6,033
Club provisions and materials	160	1,391
Repairs and maintenance	1,078	3,030
Training costs	400	74
Fixtures and fittings	1,314	1,380
	<hr/> 125,300	<hr/> 87,697
Support costs		
Finance		
Bank charges	18	-
Governance costs		
Accountancy and legal fees	3,210	4,033

This page does not form part of the statutory financial statements

Mid Cheshire Mind

Detailed Statement of Financial Activities
for the year ended 31 March 2022

	2022 £	2021 £
Total resources expended	130,868	91,730
Net income	<u>12,174</u>	<u>6,363</u>