

Charity Registration No. 0519916

Company Registration No. 2210699 (England and Wales)

ROCHDALE AND DISTRICT MIND
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

ROCHDALE AND DISTRICT MIND

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Barry Windle Keith Marsland Kate Davies-Poole David Mossley Nina Markham - Bew Sue Adamson Olwen Stevenson	(Appointed 9 October 2019) (Appointed 9 October 2019)
Co-ordinator	Rebecca Steele - Chief executive	
Secretary	Andrea Shore	
Charity number	0519916	
Company number	2210699	
Auditor	Royce Peeling Green Limited The Copper Room Deva Centre Trinity Way Manchester M3 7BG	
Bankers	Lloyds Bank plc Rochdale Brance 17 Yorkshire Street Rochdale OL16 1BN	

ROCHDALE AND DISTRICT MIND

CONTENTS

	Page
Trustees report	1 - 9
Statement of trustees responsibilities	10
Independent auditor's report	11 - 13
Statement of financial activities	14
Balance sheet	15 - 16
Statement of cash flows	17
Notes to the financial statements	18 - 28

ROCHDALE AND DISTRICT MIND

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

FOR THE YEAR ENDED 31 MARCH 2020

The trustees present their report and financial statements for the year ended 31 March 2020.

CEO Foreword

I would like to express my thanks to our Trustees who are not remunerated but volunteer their time in order to ensure the ongoing viability of Rochdale and District Mind. Our Trustees support us through their attendance at meetings and duties directly relating to those as a Trustee in ensuring that we maintain transparency and accountability to all our funders and donors and utilise our finances in the best interests of those who access our services

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities/Achievements and performance

The charity's principal objectives as set out in its Articles of Association are, within the area of Rochdale & District:

- to promote the preservation of Mental Health and to assist in relieving and rehabilitating persons suffering from mental disorder or conditions of emotional or mental distress, or substance misuse issues requiring advice or treatment
- to promote the study of and research into mental health disorder and emotional or mental distress and to obtain and make records of and disseminate to the public the useful results of such research and to educate the public in matters relating to mental health.

Our vision is of a society that promotes and protects good mental health for all and that treats people with experience of mental distress fairly, positively and with respect.

Our aims are

- a) promoting the views of local people who experience mental distress
- b) promoting wellbeing, positive mental health, and social inclusion and challenging discrimination
- c) working for improvements in services locally and in partnership with other organisations
- d) developing quality services, which reflect expressed need

We have referred to the Charity Commission guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and activities they have set.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Board of Trustees is the governing body of Rochdale and District Mind and sets the policy framework and organisational structure in order to deliver high quality, innovative and user friendly services to promote Wellbeing and help people with Mental Health problems. The work done by the Board is mainly strategic, thinking about the directions of the organisation, its finances and resources, its public profile and its partnerships with other organisations. The board meet every two months. The chief executive, the finance manager and the senior staff team carry out the day-to-day management of the organisation on behalf of the the Board

ROCHDALE AND DISTRICT MIND

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

Rochdale and District Mind continues to make a significant contribution to local mental health and wellbeing services. Although there have been many changes in the health and social care field in the last 12 months we have continued to work closely with Rochdale MBC (RMBC) and Heywood, Middleton and Rochdale Clinical Commissioning Group (HMRCCG) to deliver our services. These 2 organisations remain our main funders.

Unfortunately, in 2019-20 Rochdale and District Mind lost the Bury Advocacy Hub funding and the Big Lottery Community Fund support ended. However, despite this loss of funding we have pushed forward and developed a number of new services, including Telephone Counselling in Bury, Male Survivors of Childhood Sexual Abuse, DEEP day support, Anxiety Management and Depression Management courses.

From 1st April 2019 to 31st March 2020 we have had 1436 new service users who either referred themselves to our main wellbeing services (excluding advocacy) or were referred to our services by a health professional or a partner agency. By far the majority of our referrals are self-referrals, which fits with our aim of making our services as easy to access as possible.

We have an average footfall of 1194 per month through our courses, group sessions or individual appointments.

The Community Fundraising strategy has continued to grow. The fundraising role has expanded to 2.5 days and has worked with 44 amazing individuals and organisations to raise £34,434. These include Littleborough Ladies circle, Optima recruitment, Castlehawk Golf Club, and many generous individuals who are listed on our website.

In October Rochdale Mind was chosen to be the Charity of the Year by Zen Internet, a partnership we are looking forward to developing well into the next financial year, as they have kindly extended their period of support to 2 years due to the effects the Coronavirus pandemic will have had on fundraising opportunities.

Rochdale Mind has continued to support the residents of Heywood, Middleton and Rochdale through the delivery of a number of courses aimed at delivering community Suicide Awareness. 104 residents benefitted from ASIST or Safetalk training.

The senior staff team from the organisation also continue to contribute regularly to local forums and help shape the local mental health and other local strategy development by chairing and sitting on a variety of steering groups including: the local BME Health and Wellbeing Forum, the Rochdale Borough Voluntary and Community Sector Alliance Board, Suicide Prevention Group, Safeguarding Adults Board and the One Rochdale Health and Care Mental Health Steering Group.

Over the course of the year, partnership work has continued with several community organisations to tackle stigma in mental health, raise awareness and support people on their journey to Mental Health recovery. We have contributed to local events such as the Safeguarding Week Marketplace event, the Wellness Festival and the Suicide Prevention Conference, and we have also led on the organisation of a number of events, including World Mental Health Day event at Number 1 Riverside, International Women's Day event at the Wellbeing Centre, International Men's Day event at Apna Ghar, Time to Talk events.

Finally, 2019 also saw the retirement of Tricia Hornby from the position of CEO after 30 years, and the appointment of Rebecca Steele as her successor. As Rebecca's role is to be outward facing, with a focus on developing collaborative partnerships and sourcing new income streams, the organisation also appointed an operational manager to work alongside Rebecca and to ensure that organisational priorities and quality standards are maintained.

ROCHDALE AND DISTRICT MIND

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

Service Delivery Summary 2019-2020

The following table gives a summary of the expanse and reach of services delivered in 2019-2020:

Service	Sessions delivered (one to one and group)	Individuals Engaged	Total Attendance in Year
Wellbeing Offers a range of services based on the 5w2w(Five ways to wellbeing) and therapeutic programmes to enable clients to develop their own Wellbeing Toolkit in order for them to improve and maintain their emotional wellbeing	1036 sessions	458 individuals	4586 attendances
Community Business & Growth Project The Comple@t training cafes in Rochdale and Middleton provide a friendly space for all members of the community to enjoy homemade and healthy meals and hot drinks. They offer a safe environment for people to discuss mental health and find information and support, whilst providing invaluable employability skills to service users.	1398 sessions	136 individuals	2355 attendances
Cooking for Wellbeing Variety Cooking sessions, with basic healthy cooking skills classes, Health and Safety and Food Hygiene training	46 sessions	68 individuals	332 attendances
Community Engagement Our community engagement team consists of a variety of unique health and wellbeing services that are working proactively, across the Borough of Rochdale, towards facilitating effective and beneficial recovery pathways for Black, Asian, minority ethnic and refugee individuals with an experience of mental health.	183 sessions	144 individuals	1197 attendances
Psychological Services Rochdale and District Mind is a member of BACP (British Association of Counselling and Psychotherapy) and is committed to provide a safe, ethical and professional counselling service. Our counselling service is available to anyone living in Rochdale, Heywood and Middleton area and is 18 and over.	1297 sessions	203 individuals	1297 attendances
Forward Project (formerly ROHM) Forward Project is a confidential service for those who are or have been involved in the Criminal Justice System and those who are at risk of becoming involved in the Criminal Justice System. As a community mental health service we focus on providing people with the opportunities to develop and grow their skills, knowledge and experiences that allow them to take control of their issues.	230 sessions	61 individuals	230 attendances
Dementia Support Dementia Day Service for individuals from the BAME Community with a diagnosis of Dementia or Mild Cognitive impairment.	191 sessions	687 individuals	1223 attendances

ROCHDALE AND DISTRICT MIND

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

Open Young Minds	604 sessions	189 individuals	844 attendances
<p>The Open Young Mind Service provides support for young people aged 12-21 years old living in Heywood, Middleton and Rochdale who have mild to moderate emotional health issues.</p> <p>We empower our young clients to help themselves by giving them the tools to work through their issues outside of appointments and gives them the option of anonymity if they opt to keep this work private.</p>			
Get Active for Life	110 sessions	125 individuals	777 attendances
<p>Tackle the Stigma and Discrimination associated with mental health by promoting the mental and emotional benefits of physical activity and mental health through campaigns, events and training.</p>			
Recovery Republic	94 sessions	48 individuals	623 attendances
<p>Rochdale and District Mind have been in partnership with the Recovery Republic in Heywood over the last 3 years to provide mental health and wellbeing support close to home for local residents in Heywood.</p>			
Secure Advocacy	2498 sessions	193 individuals	2498 attendances
<p>The secure contract provides IMHA (Independent Mental Health Advocacy) for patients upon Prospect Place (Rochdale), Tatton (Tameside) and Children and Adolescent Mental Health Service (CAMHS) in Bury. These are short and long stay units. The ultimate aim is to ensure the patients have a voice and are given appropriate support to be heard and listened to.</p>			

A detailed analysis of the services delivered in the year is contained in the 2019-2020 Annual report which is available on our website.

Volunteers are a valuable resource within the organisation. We have around 35 volunteers who help us to deliver a range of activities and to support reception. We also have 25 volunteer counsellors who deliver counselling sessions each week.

Strategic report

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the trustees to present a strategic report.

ROCHDALE AND DISTRICT MIND

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

Financial review

2019-20 Financial Review

In 2019/20, total income received was £1,028,685 (2018/19 = £1,060,204) which was a slight year on year decline of 3%. Whilst some funding streams finished, they were replaced with different funding streams but with a slight time delay.

Expenditure for the year totalled £998,036 (2018/19 = £1,056,540.) This represented a drop of 5.5% and was maintained in line with the robust budget control, renegotiation of contracts and cost saving measures such as in-house absorption of the work when employees who left.

As a service delivery organisation, salaries are our single biggest area of expenditure. In 2019/20, expenditure on salaries totalled £745,685 which represents 74% of total expenditure. (In 2018-19 this was also 74%)

In the 12 months to 31st March 2020 Rochdale and District Mind the budget projection was for all projects to be delivered within balanced budgets. Most projects broke even or generated small surpluses which has contributed to an increase in reserves. However, going forward into 2020-2021 the emphasis will need to focus on increasing revenue streams to compensate for the loss of 2 major contracts. It will also be critical to monitor cash-flow and ensure that minimum level of reserves (as per reserves policy) is maintained.

The financial performance will be continually monitored and reported to the Trustees through bi-monthly management account reports.

In 2019/20, our unrestricted reserves increased by a total of £39,732

Our restricted reserves fell by a total of £9,083.

Rochdale and District Mind remains reliant on public sector funding, in particular the contract jointly commissioned by with Rochdale, Heywood and Middleton CCG and Rochdale Council. This contract accounted for 45% of our income in 2019/20. This is an amazing baseline and going forward it can be used as leverage for matched and complimentary funding.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

ROCHDALE AND DISTRICT MIND

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

Funding sources

We would like to thank all of our funders for their support in 2019/20:

- Rochdale Heywood and Middleton CCG
- Rochdale Council
- Pennine Care NHS Trust
- Sport England
- Big Lottery, Reaching Communities fund (to 31.12.2019)
- Bury CCG and Bury Council (to 31.12.2019)

Rochdale and District Mind could not continue to operate without this valued support.

Individual and corporate donors

We would also like to thank each of our individual donors and fundraisers who have worked with us.

We engaged with 38 individuals and organisations who supported our fundraising activities, generating additional income in excess of £34,000

This income will be used to supplement our unrestricted income and support our services where specific funding cannot be obtained.

The executive committee has considered the most appropriate policy for investing funds and has found that a building society or bank deposit account meets their requirements

The organisation has a risk register which is reviewed annually by the trustees. By far the major identified risk is a complete loss or significant reduction of funding from one of the organisations major funders. The organisation maintains adequate reserves to allow time for a situation like this to be managed.

Strategic Plan: Looking to the future / Making it happen 2020- 2023

One of Rebecca's key priorities upon appointment was to develop and implement a new strategic business plan for Rochdale and District Mind. A final draft of the document is ready to be published pending stakeholder consultation, however the messages are:

'We will innovate and thrive to ensure we are here for the long term, through our forward-thinking approach to service. We will build on knowledge and learning from work in our previous strategy, we will strive for financial stability, growth and diversification by ensuring that:

- We will put people at the centre of our organisation and embed client Involvement, ensuring that people using our services are part of shaping and developing our organisation.
- We will strengthen and actively seek to develop relationships with local communities and organisations.
- We will monitor and analyse our outcomes to demonstrate the difference we make, individually and as an organisation.
- We will increase communications and key messages to promote and highlight who we are and what we do well.
- We will have a Board that is effective, providing strategic leadership and accountability and maintaining legal compliance
- We will commit to a culture of continuous improvement and learning, for the quality and safety of our services by implementing an infrastructure that enables us to be agile, ensuring that resources are deployed effectively and appropriately.
- We will broaden our fundraising platform
- We will overhaul and develop our use of IT throughout the organisation.
- We will commit to promoting the wellbeing of our staff and volunteers.
- We will continually recognise the importance of our blossoming relationship with GM Minds, a partnership of 5 Greater Manchester Minds with a shared vision of supporting those with a mental health problem

ROCHDALE AND DISTRICT MIND

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

Structure, governance and management

The charity is a company limited by guarantee, its governing document being its Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Barry Windle

Keith Marsland

Kate Davies-Poole

David Mossley

Nina Markham - Bew

John Swallow

(Resigned 13 May 2020)

Sue Adamson

(Appointed 9 October 2019)

Olwen Stevenson

(Appointed 9 October 2019)

New trustees are required to complete an application pack detailing their skills and reasons for wishing to be a trustee. Suitable applicants are invited to meet with the Chair for an informal interview before attending 3 trustee meetings as observers. They are then co-opted as directors/trustees by the existing trustees before being formally appointed as directors/trustees by members of the charity at the Annual General Meeting.

At each Annual General Meeting, one third of the directors/trustees must in rotation retire but are immediately eligible for re-elections

Current directors/trustees have a wide range of traditional business and care skill and in an effort to maintain this broad range of skills or in the event of particular skills being lost due to retirements individuals with appropriate qualities may be approached to offer themselves for election.

Trustees Indemnity Insurance - The charity subscribes to the national 'Mind' block insurance.

The trustees would draw your attention to the disclosures relative to COVID in the accounting policies.

New directors/trustees are invited to familiarise themselves with the charity and the context within which it operates. A structured induction day is available to all new staff, volunteers and trustees.

The Chair and Chief Executive also organise briefing sessions for new directors/trustees on: the obligation of the trustees, the main documents setting out the operational framework of the charity including the Memorandum of Association, resourcing and the current financial position as set out in the latest published accounts, future plans and objectives.

Information from various Charity Commission publications signposted through the commission's guide "The Essential Trustee" is also made available to directors/trustees.

Pay for senior staff - Pay is set by the personnel sub-group who review a range of factors including pay in similar organisations

ROCHDALE AND DISTRICT MIND

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

Auditor

In accordance with the company's articles, a resolution proposing that Royce Peeling Green Limited be reappointed as auditor of the company will be put at a General Meeting.

The trustees report, including the strategic report, was approved by the Board of Trustees.

Barry Windle

Trustees

Dated: 18 August 2020

ROCHDALE AND DISTRICT MIND

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2020

The trustees, who are also the directors of Rochdale and District Mind for the purpose 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).

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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ROCHDALE AND DISTRICT MIND

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF ROCHDALE AND DISTRICT MIND

Opinion

We have audited the financial statements of Rochdale and District Mind (the 'charity') for the year ended 31 March 2020 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the 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, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

This report is made solely to the charity'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 charity'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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

ROCHDALE AND DISTRICT MIND

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF ROCHDALE AND DISTRICT MIND

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 auditor's report thereon. Our opinion on the financial statements does not cover the other information and 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity'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.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor 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 an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

ROCHDALE AND DISTRICT MIND

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF ROCHDALE AND DISTRICT MIND

Use of our report

This report is made solely to the charity'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 charity'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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Royce Peeling Green Limited

1 September 2020

**Chartered Accountants
Statutory Auditor**

The Copper Room
Deva Centre
Trinity Way
Manchester
M3 7BG

Royce Peeling Green Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

ROCHDALE AND DISTRICT MIND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
<u>Income from:</u>							
Donations and legacies	3	38,598	-	38,598	21,590	-	21,590
Income from charitable activities	4	560,861	426,993	987,854	561,767	474,748	1,036,515
Bank interest receivable	5	2,233	-	2,233	2,099	-	2,099
Total income		<u>601,692</u>	<u>426,993</u>	<u>1,028,685</u>	<u>585,456</u>	<u>474,748</u>	<u>1,060,204</u>
<u>Expenditure on:</u>							
Charitable activities	6	<u>552,107</u>	<u>445,929</u>	<u>998,036</u>	<u>561,323</u>	<u>495,216</u>	<u>1,056,539</u>
Net incoming/(outgoing) resources before		49,585	(18,936)	30,649	24,133	(20,468)	3,665
Gross transfers between funds		<u>(9,853)</u>	<u>9,853</u>	<u>-</u>	<u>(4,992)</u>	<u>4,992</u>	<u>-</u>
Net income/(expenditure) for the year/ Net movement in funds		39,732	(9,083)	30,649	19,141	(15,476)	3,665
Fund balances at 1 April 2019		<u>405,155</u>	<u>81,986</u>	<u>487,141</u>	<u>386,014</u>	<u>97,462</u>	<u>483,476</u>
Fund balances at 31 March 2020		<u><u>444,887</u></u>	<u><u>72,903</u></u>	<u><u>517,790</u></u>	<u><u>405,155</u></u>	<u><u>81,986</u></u>	<u><u>487,141</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ROCHDALE AND DISTRICT MIND

BALANCE SHEET

AS AT 31 MARCH 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	10		9,710		13,380
Current assets					
Debtors	11	12,420		11,433	
Cash at bank and in hand		568,182		574,340	
		<u>580,602</u>		<u>585,773</u>	
Creditors: amounts falling due within one year	12	<u>(56,910)</u>		<u>(112,012)</u>	
Net current assets			523,692		473,761
Total assets less current liabilities			533,402		487,141
Provisions for liabilities			<u>(15,612)</u>		<u>-</u>
Net assets			<u>517,790</u>		<u>487,141</u>
Income funds					
Restricted funds	15		72,903		81,986
Unrestricted funds			444,887		405,155
			<u>517,790</u>		<u>487,141</u>

ROCHDALE AND DISTRICT MIND

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2020

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2020, although an audit has been carried out under section 144 of the Charities Act 2011.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 18 August 2020

Barry Windle
Trustee

Keith Marsland
Trustee

Company Registration No. 2210699

ROCHDALE AND DISTRICT MIND

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2020

	Notes	2020 £	£	2019 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	20		(8,391)		54,370
Investing activities					
Purchase of tangible fixed assets		-		(7,284)	
Interest received		2,233		2,099	
		<u>2,233</u>		<u>2,099</u>	
Net cash generated from/(used in) investing activities			2,233		(5,185)
Net cash used in financing activities			<u>-</u>		<u>-</u>
Net (decrease)/increase in cash and cash equivalents			(6,158)		49,185
Cash and cash equivalents at beginning of year			<u>574,340</u>		<u>525,155</u>
Cash and cash equivalents at end of year			<u><u>568,182</u></u>		<u><u>574,340</u></u>

ROCHDALE AND DISTRICT MIND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies

Charity information

Rochdale and District Mind is a private company limited by guarantee incorporated in England and Wales. The registered office is 3-11 Drake St, Rochdale OL16 1RE.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

Following the Covid-19 coronavirus outbreak in the United Kingdom in the first quarter of 2020, the charity continues to operate albeit on a reduced scale. The advocacy work and other support works the charity has contracts to fulfil continued although the delivery was via alternative means, a digital service rather than face to face. The cafés were closed in line with government lockdown procedures and one has since opened following all social distancing guidance. It is expected that the other café will reopen in the coming months with updated offerings. The trustees have taken this time to consider and update the services offered in the café venues.

The charity was able to furlough a number of staff thus reducing overheads and other overheads were reduced as a result of reduced activities. These staff are gradually returning to work.

Grants were obtained from national MIND, local authorities and other emergency funding organisations which has meant that the charity has been able to meet all obligations as they fall due.

The trustees continue to monitor cash and reserves levels and have produced revised budgets and projections following the COVID pandemic which show a surplus being projected for 2021. Current management figures support this projection.

Having taken into consideration the impact of the Covid-19 coronavirus pandemic on the charity and its activities, at the time of approving the financial statements the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

ROCHDALE AND DISTRICT MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the company cannot reclaim it.

1.5 Expenditure

No employee received emoluments of more than £60,000

Volunteers are a valuable resources within the organisation. We have around 35 volunteers who help us to deliver a range of activities and to support reception. We also have 25 volunteer counsellors who deliver counselling sessions each week.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	15% on written down value
Plant and equipment	33 1/3% on cost
Fixtures and fittings	20% on cost
Computers	33 1/3% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

ROCHDALE AND DISTRICT MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

ROCHDALE AND DISTRICT MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.14 Fundraising activities

In 2019-2020 Rochdale and District Mind did not itself undertake any fundraising activities, did not employ a fundraiser or incur any direct fundraising expenses. However, the charity did utilise a member of staff part-time to facilitate networking activities where funds could be generated.

In addition the organisation did allow individuals and other organisations to fundraise on its behalf. For example Rochdale and District Mind are sometimes "Charity of the Year" and events are organised to raise money for Rochdale and District Mind. Any money (including cash) raised by fundraising was immediately banked along with details of how the money was raised.

Rochdale and District Mind is registered with the Fundraising Regulator and adheres to its "Fundraising Promise".

Rochdale and District did not use any of the personal identifiable information it holds on staff, clients or members for its own fundraising purposes. Also it did not share this information with any other organisation

2 Critical accounting estimates and judgements

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.

Judgements and estimates are made by the trustees in allocating support costs between restricted and unrestricted funds. They are also made when ascertaining depreciation methods and rates applicable to fixed assets.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Donations and gifts	38,598	21,590

ROCHDALE AND DISTRICT MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

4 Income from charitable activities

	2020	2019
	£	£
Development Activities, Counselling & Volunteering	787,369	784,448
Advocacy Services	134,704	181,959
Provision of Supported Work & Training	65,781	70,108
	<u>987,854</u>	<u>1,036,515</u>
Analysis by fund		
Unrestricted funds	560,861	561,767
Restricted funds	426,993	474,748
	<u>987,854</u>	<u>1,036,515</u>

5 Bank interest receivable

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Interest receivable	<u>2,233</u>	<u>2,099</u>

ROCHDALE AND DISTRICT MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

6 Charitable activities

	Development Activities, Counselling & ...	Advocacy Services	Provision of Supported Work & Training	Total 2020	Total 2019
	£	£	£	£	£
Staff costs	539,742	123,998	91,383	755,123	780,846
Depreciation and impairment	2,365	-	1,306	3,671	8,826
Other cost	143,278	30,600	47,571	221,449	252,113
	<u>685,385</u>	<u>154,598</u>	<u>140,260</u>	<u>980,243</u>	<u>1,041,785</u>
Share of governance costs (see note 7)	12,718	2,922	2,153	17,793	14,754
	<u>698,103</u>	<u>157,520</u>	<u>142,413</u>	<u>998,036</u>	<u>1,056,539</u>

7 Governance costs

	2020 £	2019 £
Legal and professional fees	10,214	8,234
Accountancy fees	7,579	6,520
	<u>17,793</u>	<u>14,754</u>
Analysed between Charitable activities	<u>17,793</u>	<u>14,754</u>

Governance costs includes payments to the auditors of £4,800 (2018: £4,800) in respect of audit fees.

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. Trustees have not been paid expenses in this or the prior year.

ROCHDALE AND DISTRICT MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
	36	42

Employment costs

	2020 £	2019 £
Wages and salaries	686,099	709,556
Social security costs	49,878	53,603
Other pension costs	19,146	17,687
	<u>755,123</u>	<u>780,846</u>

Key staff remuneration

Remuneration paid to key staff was £83,700 (2019 - £68,355).

10 Tangible fixed assets

	Leasehold improvements £	Plant and equipment £	Fixtures and fittings £	Computers £	Total £
Cost					
At 1 April 2019	71,664	128,751	20,537	80,652	301,604
At 31 March 2020	<u>71,664</u>	<u>128,751</u>	<u>20,537</u>	<u>80,652</u>	<u>301,604</u>
Depreciation and impairment					
At 1 April 2019	63,171	126,141	20,347	78,565	288,224
Depreciation charged in the year	<u>1,273</u>	<u>1,305</u>	<u>48</u>	<u>1,044</u>	<u>3,670</u>
At 31 March 2020	<u>64,444</u>	<u>127,446</u>	<u>20,395</u>	<u>79,609</u>	<u>291,894</u>
Carrying amount					
At 31 March 2020	<u>7,220</u>	<u>1,305</u>	<u>142</u>	<u>1,043</u>	<u>9,710</u>
At 31 March 2019	<u>8,493</u>	<u>2,610</u>	<u>190</u>	<u>2,087</u>	<u>13,380</u>

ROCHDALE AND DISTRICT MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

11 Debtors

	2020 £	2019 £
Amounts falling due within one year:		
Trade debtors	3,783	1,792
Prepayments and accrued income	8,637	9,641
	<u>12,420</u>	<u>11,433</u>

12 Creditors: amounts falling due within one year

	Notes	2020 £	2019 £
Other taxation and social security		-	13,318
Deferred income	14	750	61,391
Trade creditors		2,119	4,840
Other creditors		30,141	25,110
Accruals and deferred income		23,900	7,353
		<u>56,910</u>	<u>112,012</u>

Provisions for liabilities

	2020 £	2019 £
Heat and Light	<u>15,612</u>	<u>-</u>

Movements on provisions:

Heat and Light

	£
Additional provisions in the year	<u>15,612</u>

At the balance sheet date the charity had unknowingly not been charged for electricity used in one of its cafés for a number of years. It is expected that the utility company will request payment at some point and therefore the trustees have provided for an estimate of the obligation existing at the balance sheet date.

14 Deferred income

	2020 £	2019 £
Other deferred income	<u>750</u>	<u>61,391</u>

ROCHDALE AND DISTRICT MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				
	Balance at 1 April 2019	Incoming resources	Resources expended	Transfers	Balance at 31 March 2020
	£	£	£	£	£
Bury Advocacy	2,090	33,780	(35,870)		-
Secure commissioning	1,089	39,416	(37,813)		2,691
Childrens advocacy services	-	15,100	(14,929)	-	171
Arts for Wellbeing	1,703	-	(456)	-	1,246
LSU re intergration fund	3,213	4,535	-	-	7,748
Suicide awareness and prevenion	-	13,301	(12,350)	-	952
Physical activity initiative fund	3,158	2,479	(308)	-	5,329
Survivors group	580	-	(270)	-	310
Long term low secure service	282	15,155	(13,209)	-	2,228
Joint project with recovery republic	2,111	12,501	(11,808)	-	2,803
World mental health day event	2,511	-	(160)	-	2,351
Big Lottery - wellbeing	17,052	80,842	(105,369)	7,475	-
C&YP consolidated fund	10,458	492	(831)	-	10,119
RBH Funded BME project	331	2,161	(2,811)	319	-
You decide: Open young minds	492	-	(492)	-	-
Young People project 2018/2019		56,927	(51,953)	-	4,975
Telephone counselling pilot		4,500	(6,097)	1,597	-
Ambition for ageing	430	2,230	(2,820)	160	-
Get active for life	2,714	50,253	(53,180)	213	-
Cooking for wellbeing	-	7,497	(7,587)	90	-
Bury Advocacy Hub	1,793	85,824	(87,616)	(1)	-
Capitall funds	31,979	-	-	-	31,979
	<u>81,986</u>	<u>426,993</u>	<u>445,929</u>	<u>9,853</u>	<u>72,903</u>

ROCHDALE AND DISTRICT MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

16 Analysis of net assets between funds

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Fund balances at 31 March 2020 are represented by:						
Tangible assets	9,710	-	9,710	13,380	-	13,380
Current assets/(liabilities)	450,789	72,903	523,692	473,761	-	473,761
Provisions	(15,612)	-	(15,612)	-	-	-
	<u>444,887</u>	<u>72,903</u>	<u>517,790</u>	<u>487,141</u>	<u>-</u>	<u>487,141</u>

17 Reserve policy

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergencies. The trustees consider that the minimum level of reserves should be equivalent to 3 months expenditure plus an element for emergency planning. On the basis of the Business Plan for 2020-2021, this indicates a level of unrestricted reserves of around £323,000.

18 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2020 £	2019 £
Within one year	47,081	41,246
Between two and five years	12,614	12,279
In over five years	15,767	47,887
	<u>75,462</u>	<u>101,412</u>

The operating leases represent to third parties.

19 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).

ROCHDALE AND DISTRICT MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

20	Cash generated from operations	2020	2019
		£	£
	Surplus for the year	30,648	3,665
	Adjustments for:		
	Investment income recognised in statement of financial activities	(2,233)	(2,099)
	Depreciation and impairment of tangible fixed assets	3,671	8,826
	Movements in working capital:		
	(Increase)/decrease in debtors	(987)	1,544
	Increase in creditors	5,539	34,796
	(Decrease) in provisions	15,612	-
	(Decrease)/increase in deferred income	(60,641)	7,638
	Cash (absorbed by)/generated from operations	(8,391)	54,370
		<hr/>	<hr/>
21	Analysis of changes in net funds		
	The charity had no debt during the year.		
