

**REGISTERED COMPANY NUMBER: SC162089 (Scotland)**  
**REGISTERED CHARITY NUMBER: SC011684**

**TRUSTEES' REPORT AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016  
FOR**

**GLASGOW ASSOCIATION FOR MENTAL HEALTH**

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FOR THE YEAR ENDED 31 MARCH 2016

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GLASGOW ASSOCIATION FOR MENTAL HEALTH

TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2016

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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 2016. 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 for Smaller Entities (the FRSSE) (effective 1 January 2015).

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

SC162089 (Scotland)

**Registered Charity number**

SC011684

**Registered office**

St Andrews By The Green  
33 Turnbull Street  
Glasgow  
G1 5PR

**Trustees**

T Goodsir	- resigned 9/6/2015
Ms J Graydon	
R Symes	
J S Wood	
Ms S A Rawcliffe	
G M B Davidson	
Ms C A Heron	
Ms M Brown	
Mrs M J Chisholm	
Mrs J Croft	- appointed 6/6/2016
J Dane	- appointed 22/9/2015

**Company Secretary**

Mrs L M Middell

**Auditors**

Consilium Audit Limited  
169 West George Street  
Glasgow  
G2 2LB

**Solicitors**

Burness Paull & Williamson LLP  
50 Lothian Road  
Festival Square  
Edinburgh  
EH3 9WJ

**Bankers**

Bank of Scotland  
235 Sauchiehall Street  
Glasgow  
G2 3EY

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**Senior Management Team**

Chief Executive (to 5/6/2016)	Jennifer Graydon
Chief Executive (from 6/6/2016)	Jacqueline Croft
Operations Manager (to 5/6/2016)	Jacqueline Croft
Finance Manager	Karien Buter
Office Manager	Laura Middell

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Glasgow Association for Mental Health, also known as GAMH, is a company limited by guarantee of £1 per member and has no share capital. It is registered in Scotland with company number SC162089. GAMH is registered on the Scottish Charity Register under number SC011684. GAMH is recognised as a charity for the purposes of section 505 of the Income and Corporation Taxes Act 1988, consequently, there is no liability to taxation on any of its income used for charitable purposes.

The Charity is governed by its Memorandum and Articles of Association adopted on 19 December 1995 and last amended on 24 August 2006. The Board of Trustees is responsible for the overall governance of the Charity. Trustees are either elected or co-opted and the total number of trustees may not exceed ten. A senior management team of four paid executives led by the Chief Executive controls the day to day operation of the organisation under delegated authority of the Board.

GAMH is a membership organisation and the majority of its members are beneficiaries or former beneficiaries of the services it provides. The Board reviews the skills and competencies required for effective governance of the organisation and makes recommendations on this basis to the membership who appoint or elect trustees.

Trustees are appointed for a three year term and a third of the trustees stand for re-appointment each year at the Annual General Meeting ('AGM'). The Board has the authority to fill any casual vacancy by co-opting a suitable candidate to serve until the appointment is ratified at the AGM.

The induction of new trustees is based on acquainting them with GAMH policy and practice, its aims and objectives, Office of the Scottish Charity Regulator ("OSCR") guidance for Charity Trustees and the Scottish Social Services Council Codes of Practice for social care workers. The codes of practice are seen as essential as the organisation supports people who are considered vulnerable and operates services that are registered with the Scottish Care Inspectorate. The work of the organisation is regulated under the Protection of Vulnerable Groups (Scotland) Act 2007. Trustees will be required to join the PVG Scheme or undergo a PVG Scheme update check.

The organisation uses review and training days to update trustees' knowledge, and promote discussion of strategic planning. Trustees regularly participate in the GAMH Members' Council which brings them together with members, staff and managers, The GAMH/UNISON Joint Negotiating Committee, and Community and Consultation events, all of which provide opportunities to engage with the widest range of the organisations stakeholders.

**Corporate Governance**

Internal controls over all forms of commitment and expenditure continue to be refined to improve efficiency. Processes are in place to ensure that performance is monitored and that appropriate management information is prepared and reviewed regularly by both the senior management team and the Board of Trustees. The systems of internal control are designed to provide reasonable but not absolute assurance against material misstatement or loss.

They include:

- An annual budget approved by the Trustees;
- Regular consideration by the Trustees of financial results;
- Delegation of day-to-day management authority and segregation of duties; and
- Identification and management of risks.

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2016**

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**Risk Management**

The Trustees receive reports on business risk analysis and implement risk management strategies. This has involved identifying the types of risks the charity faces, prioritising them in terms of potential impact and likelihood of occurrence, and identifying means of mitigating the risks. The principal risks and uncertainties facing the charity are the protection of the interests and needs of our more vulnerable beneficiaries and our continuing dependency on public sector funding with which to support our essential activities, as noted below in connection with our reserves policy.

We are mindful of our duties to protect the independence of the charity, to take responsibility for its overall strategy and to act as guardians of our values and principles. Our risk management approach reflects these obligations in that we seek to use financial challenges as an opportunity to review and prioritise new business opportunities and thereby mitigate the risk of over reliance on restricted funds.

**OBJECTIVES AND ACTIVITIES**

The Charity pursues aims, which are primarily concerned with the health, social welfare and the attainment of social justice, for people with mental health problems and their carers, who live in the Glasgow area.

It exists to provide high quality care and support services to adults with mental health problems and their carers; to promote understanding of mental health and wellbeing; to enable users of services and their carers to have a voice in the wider community.

**What we do**

GAMH exists for public benefit by promoting the mental health and wellbeing of the people and communities of Greater Glasgow.

We are working towards the time when all of Scotland's people will achieve full and equal citizenship rights, regardless of their mental health status.

We achieve this by:

- Creating services and opportunities that assist people who are recovering from mental health problems or with related needs, to live the lives that THEY want to live;
- Providing support for Carers including Young Carers;
- Promoting Social and Economic Inclusion of people in recovery;
- Promoting Self Help, Self-Advocacy and Peer Support;
- Promoting Volunteering;
- Challenging stigma and discrimination, promoting equality and human rights;
- Supporting People to maintain secure tenancies and build a sense of home;
- Providing education and training about mental health, recovery and wellbeing.

**ACHIEVEMENT AND PERFORMANCE**

**TRUSTEES MESSAGE**

GAMH trustees have this year overseen a restructuring of the Senior Management Team with Jenny Graydon CEO for 26 years leaving the organisation in 2016. Jenny's commitment to social justice for people with mental health problems and her active promotion of human rights for all remains at the core of the organisation's vision and purpose and we thank her for this legacy. On leaving Jenny advised:

"It has been an honour to lead the work of this charity for the last 26 years and I have been most fortunate to work in a genuinely values led organisation. I will continue to serve as a member of the GAMH Board of Trustees once my employment comes to an end. I will therefore have the opportunity to use my experience to contribute to the governance of the organisation and to the achievement of our goals. I am pleased to advise you that I will be succeeded by Jacqueline Croft who is currently the organisation's Operations Manager."

**TRUSTEES' REPORT  
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2015-2016 has been a year of rebuilding our services following the reduction in funding applied by Glasgow City Council last year and implemented in May 2016. The changes to referral routes into GAMH Service Centres, specifically aligning our services with Primary Care Mental Health as well as the introduction of time limited support, has been a challenge both for staff and the people who use our services. The rationing of support to six months has the potential to conflict with our recognition of the continuum of mental health and our ability to adapt and adjust support strategies to meet the needs of people who are at different stages in terms of their mental health recovery.

Ultimately, due to the hard work and resilience of both staff and the people who use our services, as well as cooperation from partner agencies and referrers, we are achieving ways to maintain our practice approach and be adaptable and responsive to their individual situations.

Indeed our services which enable and facilitate people with shared ideas and interests to meet together and to build peer networks of support have gone from strength to strength this year. Collective group participation creates opportunities for people to motivate and encourage each other to focus on and share positive messages, promoting peer support and the shared values and objectives of mental health recovery. Examples of this work are reflected throughout our Annual Report and have generated interest both locally and nationally. Participants have reported outcomes ranging from improved self-esteem and confidence, positive improvements in self-management skills and connectedness with others, through to more tangible outcomes such as volunteering, entry into formal higher education and employment.

In relation to the personalisation of budgets for people with mental health problems we are pleased to report GAMH's successful application to Glasgow City Council's Framework Tender which enables us to continue to be awarded individual budgets from Social Work Services - a potentially beneficial funding route for the organisation. We are concerned however that the Council's charging policies and procedures to collect these charges from people who are awarded budgets can lead to situations where people forego the care and support they need to lead their lives with dignity. Setting aside the considerable issue of the impact of welfare reform on the affordability of charges for people who require formal support in relation to their mental health, the policy of charging people for care has the potential to undermine fundamental and basic human rights to participate fully and equally as citizens in society. We will continue to represent the views of GAMH and those of the people we support on these critical issues.

Notable funding awards this year which allow us to continue to develop and grow the valuable work of the organisation include a grant from the Big Lottery to extend our Young Carers Project providing resources to work with young people in transition into adulthood, an extension of Scottish Legal Aid Board Funding for our Money and Debt Project and a renewal of our funding from Glasgow City Council's Integrated Grant Funding.

We are also delighted to report that we have maintained our commitment to the real Living Wage for all our staff whose dedication and practice has been exceptional in this year of change. Looking to the future we have this year submitted our Articles of Association for approval to OSCR. The revised Articles were resoundingly approved by members and reflect the Board's commitment to robust standards of governance. It is significant that we can also report that in this financial year GAMH percentage governance costs is 6% which reflects that the overwhelming amount of our charitable income is spent directly on providing services to the beneficiaries of the charity. Our new Articles will broaden the scope of the organisation's geographical reach, affording us the potential to pursue opportunities for partnerships and funding beyond our traditional boundaries of Glasgow to Scotland wide.

#### **SERVICE CENTRES**

GAMH delivers citywide services to adults with or recovering from mental health problems. Each of our 3 service centres work within the geographical boundary areas as defined by the Glasgow City CHP. Each one has 3 specific functions: 1:1 Individual Support, Group work and Employability/Volunteering/Peer Support. The Care Inspectorate affirms the quality of the Service Centres which continue to achieve high scores across all care quality themes at unannounced inspections.

Support is person centred and designed to enable people to be actively involved and in control of their own health and wellbeing. Our services are preventative in nature and increase the factors known to protect good mental health. Support activities are designed to increase self-esteem and autonomy and encourage the building of positive social networks with others. We provide signposting and actively promote access to mainstream local community resources and services. The aim of this approach is to equip people with the skills and resilience needed to live without planned formal mental health support.

The group opportunities strand of our Service Centres continues to provide a varied programme of activities across the city. Our Life and Wellbeing Group Programme highlights three areas which are significant to mental health recovery: Mental Health/Physical Health Promotion, Education and Learning and Participating and Building Social Networks.

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TRUSTEES' REPORT  
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Programmes are designed to offer participants positive experiences which link to further learning and/or physical activities which take place in the wider community. We work with further education colleges and higher learning universities who offer short courses within our programmes and encourage people to continue learning after moving on from GAMH. Good examples of work this year include students from Glasgow University Enactus team who created a series of workshops - **We Create** - which explore art, creativity and social enterprise. There have also been opportunities to participate in Human Rights Awareness sessions with NHS Equalities in Health team in response to the Scottish National Human Rights Action Plan. This plan calls for a more visible approach to human rights in health and social care services. We also arrange regular workshops with our colleagues within the NHSGCC Health Improvement teams and other community based services who provide sessions on healthy eating, weight management and alcohol and smoking cessation. Our **Positive Moves programme** introduces participants to many of the free facilities which are available throughout the city, including walking, cycling, bowling and tennis.

#### PEER SUPPORT ACTIVITIES

We have achieved much progress this year taking forward our peer work strands. One significant legacy of our peer coaching project (PEERABILITY) is the development of our "Motivational Exchange Programme." This programme supports service users to sustain their interest and motivation to continue in our peer recovery initiatives. We commenced with our pilot Peer2Peer "Learning Together" workshop sessions in early 2016 co facilitated by GAMH peer coaches. The Peer2Peer "Learning Together" workshop sessions offered a participatory and discussion based learning experience developed by the Scottish Recovery Network and based on "What is recovery & what is peer support? The programme is set in a positive environment; exploring the benefits and potential of peer support, recognising the importance of peer support values and sharing experiences. As part of this we have established a partnership approach with Glasgow Kelvin College, who have generously provided us with a base on the campus to deliver our workshops. Glasgow Kelvin College also offered the Peer2Peer individuals the opportunity to accredit their learning and achievement in this community setting. Our participants are currently undertaking the SQA Community Achievement Award at SCQF Level 4 which equates to 40 hours of involvement in community activities. Evaluation feedback from the workshop participants to date has been very positive. Peer participants are now taking the next step by developing peer support groups which they have named: New Experiences: "Looking forward with confidence." This opportunity will support individuals to explore their own employability pathways.

Our peer mentoring project for mental health carers, Re:connect, has continued to develop its model of peer support in what has been an exciting and fertile period for carer's support - both within Glasgow and across the country. Re:connect is a BIG Lottery funded 3 year partnership between GAMH, the Mental Health Foundation and Action in Mind in Stirling & Clackmannanshire and we are piloting this model of support for the first time within the mental health carer community. Following successfully hosting an awareness-raising event as part of the Scottish Mental Health Arts and Film Festival which featured guest speakers from the Scottish Government and the Mental Welfare Commission, Re:connect was recently awarded the Scottish Mentoring Network's Quality Award (<http://goo.gl/pUezGt>). This Scotland specific quality assurance award is externally verified and valid for 3 years, for which our project received commendation for achieving 'best practice' standards across many elements of its operation.

The project has continued to successfully recruit peer volunteers for 1-1 mentoring; a model in which early intervention and prevention are key and which is anticipated to become increasingly relevant as the role of carers - and their right to receive support for their own wellbeing needs, is increasingly recognised.

#### VOLUNTEERING ACTIVITIES

This year we have continued to develop our volunteering activities to meet changing volunteer and service user needs and aspirations. In 2015/16 we have worked with over 80 volunteers who provided befriending support, group work and mentoring opportunities. Examples include volunteers actively participating in our Walking with Friends and gardening programmes, peer volunteers supporting our Motivational exchange and learning programmes and volunteers who contribute on our Money Advice and Later Life steering groups.

The mutual benefits of volunteering are evident with the organisation benefiting from the creative skills and talents of our volunteers and offering in return meaningful opportunities to gain experience of working within a modern and recovery focussed mental health environment.

In order to ensure our volunteers are safe and competent we undertake regular volunteer sessions to reflect the challenges and importance of safeguarding, boundary management and the SSSC Codes of Practice. Volunteers also benefit from ongoing support and supervision as well as regular training provided through our learning and development programmes.

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**SELF-DIRECTED SUPPORT**

The main focus of this project is to enable service users to increase their independence and quality of life by having choice and control over their lives. Our SDS service is flexible and responsive and is designed specifically around the expressed needs of the person supported and the outcomes they want to achieve. Our approach focusses on supporting people referred to identify and build on their existing qualities and skills through exploring new interests and opportunities which support improved wellbeing and self-management. This year following a successful application to Glasgow City Council's Framework Tender the service has continued to be in demand and the number of people choosing GAMH as their preferred provider has continued to rise with our SDS team now providing over 650 hours every week.

**MONEY AND DEBT PROJECT**

We are delighted to report that the GAMH Money and Debt Advice Project has secured an additional funding extension until March 2017 from the Scottish Legal Aid Board (SLAB) Making Advice Work Programme. Our partnership project with Parkhead Citizen's Advice Bureau (CAB), Govan Money Matters and NHSGGC has successfully supported over 300 people with mental health problems to access mainstream money and debt advice since February 2014.

Evaluation by the NHSGGC Clinical Governance Support Unit Partnership in 2015 demonstrated overwhelmingly that people who have used our service feel that their financial situation and mental wellbeing has improved.

The department co-ordinates the provision of internal training for the GAMH workforce and supports development initiatives related to learning, personal development, equalities, reducing stigma and promoting inclusion. Training programmes are provided to meet ongoing learning needs, with the aim of developing staff and volunteers for both their current and their future roles.

**Talking about Mental Health** project involves GAMH and Co-trainers from a range of backgrounds including Black Minority Ethnic Communities (BME) designing and delivering mental health awareness workshops together. We bring diverse voices and experiences of mental health issues into training and are funded 2013 - 2016 by Comic Relief and the Scottish Government.

Workshops use arts, film and sharing experiences to build confidence talking about mental health and challenging stigma. The project has worked with over 400 people from BME Services and BME Community Groups. And our courses include Scotland's Mental Health First Aid. Our **Top Tips for Talking to your GP** leaflet is very popular and available in Tamil, Urdu, French, Swahili, Arabic, British Sign Language and English. It was created with support from NHSGGC.

**Don't Bottle It** was created in collaboration with See Me, the national programme to end mental health discrimination. For six months POP UP teams of people with first-hand experience of mental health conditions engaged members of the public in discussions about mental health, to try and reduce the stigma around the topic. To make sure we made a difference we popped up in places where mental health isn't often addressed, such as libraries, workplaces, community centres and in areas where high levels of mental health issues exist, as well as gatherings of groups who are harder to engage, such as men. Making the issue of mental health and stigma visible was positively received and the events helped challenge stigma in public places and were highly valued by the people we spoke to. The confidence and skills of those involved also went up and they now have the confidence to talk to strangers about mental health and stigma. The project was undertaken to help improve the current statistics, which show that nine out of ten people who experience mental health problems have experienced stigma and discrimination.

**Lived Experience Training** is a social enterprise which brings the expertise of people in recovery from mental health issues to training. It exists to educate people about mental health and related topics. The voices of people in recovery is a powerful influence for change. We deliver a range of training packages to external customers in the private, public and Third sectors. This year over 200 participants attended courses including Mental Health Awareness and Scotland's Mental Health First Aid.

**SOUTH LATER LIFE MATTERS**

This project which is funded by Glasgow City Council integrated Grant Fund has had very positive outcomes in improving the health and wellbeing of older people who experience or are recovering from mental ill health and unpaid mental health carers. The service achieves this by providing access to complimentary therapies, mindfulness, individual befriending and group opportunities within sheltered complexes in the South of the city.



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The project successfully met its targets with 25 service users /carers completing 6 weeks of personalised complementary therapies at home or in the community depending on individual need this year. The service provided an 8 week mindfulness course promoting self-management. Mindfulness involves the development of skills, attributes and ways of thinking and living which improve well-being. It involves a range of techniques including meditation and gentle exercise which supports the management of long-term conditions. Individual befriending was provided to 3 older people, reducing social isolation by connecting them to their local community and we delivered two 4 week group sessions to local housing providers including Southside Housing Association and Loretto Housing Association.

#### **CALM PROJECT**

The Calm Project funded by the Transformation Fund within Glasgow City Councils Integrated Care Fund continued to provide access to complementary therapies and mindfulness training for older people aged 60 and over who are living with a long-term condition and for carers of people with mental health problems living in the North East and North West of the city. Last year, 50 individuals were provided complementary therapies in their own home or a community setting of their choice and 36 individuals participated in our mindfulness training and drop-ins, which enable individuals the opportunity to enhance and extend their practice. The project fully evaluates its work through validated wellbeing tools and feedback from participants shows positive outcomes in improving their health and well-being.

#### **CARERS SUPPORT PROJECT**

This year our project continued to provide a variety of support to unpaid mental health carers. This included individual support, informal counselling, advocacy, information and advice as well as a range of group support, training and personal development programmes. The project received funding from the Creative Breaks Fund which enabled it to deliver respite to carers through social outings, health and wellbeing events and learning opportunities. The project was reviewed by social work and is redesigning its service to provide personalised outcome focussed support plans for carers, advice and learning and development opportunities.

#### **CARERS DEVELOPMENT WORK**

GAMH has continued to engage and support carers to have a voice in the planning and development of services and to raise awareness of the needs and issues of unpaid mental health carers. We have supported the Glasgow Carers Forum (Mental Health), an independent forum whose membership includes mental health carers and health and social care professionals throughout 2015.

As part of our awareness raising activities we successfully accessed funds in September 2015 from the NHSGCC Appeals Society which will enable 20 performances of the Guessing Game over a 2 year period. The Guessing Game is a learning and development session that uses interactive theatre. It explores: **A story** - featuring a family's experience of coping when a family member is affected by mental ill health and **The Triangle of Care** an approach to practice which ensures the inclusion and recognition of mental health carers as equal and active partners in the care team.

We have delivered performances of the Guessing Game to Glasgow Caledonian University Year 2 nursing students and showcased the play during the Scottish Mental Health Arts and Film festival. Both performances were well received with positive reviews published on the Scottish Mental Health and Arts festival website.

The Carers Development Worker post was also reviewed by Glasgow City Council this year and it has been decided to re-invest the money for this post into direct carer support leading to the loss of this valuable post. GAMH Carers Support Project will however strive to include and involve carers in development opportunities and going forward the Mental Health Carers Forum will receive support from our partners the Mental Health Network.

#### **YOUNG CARERS- Promoting Wellbeing of Children and Young People**

GAMH Young Carers Project aims to address some of the social and health inequalities experienced by young people aged 12-21 caring for a family member with a mental health problem.

This year the project has been awarded 5 years' funding from the Big Lottery in addition to our existing NHSGG&C funding. This means we will be in operation from 2000 to 2020. Over the years we have expanded to provide a range of mental health & wellbeing interventions to children, young people, young adults & their parents from across the city of Glasgow. An overwhelming number of mental health young carers have had some engagement with Child & Adolescent Mental Health Services (CAMHS) and Social Work Services. A recent survey using the Strengths and Difficulties questionnaire (SDQs) highlighted that mental health young carers were more likely to internalise their problems, be more socially isolated and more likely to experience psychological difficulties. In addition to this, 81% of our young carers were from the most deprived postcodes in the country.

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2016**

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**LATER LIFE MATTERS**

Later Life Matters is funded by the Big Lottery to deliver citywide support services to older people over the age of 65. The project offers personalised support, both one to one and group activities, to older people who are experiencing or recovering from mental health problems. The high number of referrals to the project reflects Glasgow's demographic trends and the open referrals system ensures that the service is widely available.

Later Life Matters offers a varied programme of activities both community and building based. During the past year the project continued to develop a programme of physical activities to encourage participation. This has resulted with several older people joining their local leisure centre and taking part in sport activities they enjoyed in the past and also some new activities.

This year Later Life Matters and the Young Carers project, both funded by the Big Lottery, took part in a joint venture to write a short play/monologue about the impact mental health problems can have on daily living and their coping strategies. There have been several workshops with older people and young carers sharing their knowledge, skills and experience. As a result of these intergenerational workshops we are planning to produce a booklet which will highlight the issues both these groups can experience.

**HEALTH AND WELLBEING**

This year we have further developed our health and wellbeing activities. Using a social enterprise approach we are working with a range of partners in the community including Epilepsy Connections, Royal Mail, Glasgow Mosque, Voluntary Action Fund, Nan McKay Community Halls, Orchard Grove Older Peoples Service, West of Scotland Housing Association and GAMH Carers Service.

We have also developed the My Time Wellbeing Toolkit which delivers a range of holistic therapies and wellbeing training to business and voluntary sector organisations. The project was conceived in response to requests and enquiries about wellbeing training from our network of partners in the private, public and third sectors. Our aim is to offer a unique and comprehensive service, to help improve the health and wellbeing of staff and service users.

We have a team of highly trained, experienced therapists who can deliver a wide range of holistic therapies: therapeutic massage, Indian head massage, reflexology and reiki. Individuals receiving treatments can benefit from a reduction in stress and tension, pain management and improved general health and wellbeing.

The training team can deliver bespoke Mindfulness training; yoga based postural classes; stress management and self-massage techniques to groups of 12-15 people and is designed to adapt to the needs of each organisation. The training can offer staff and service users a range of self-management tools to support them to make necessary changes towards a more balanced way of living thereby reducing stress and anxiety, improving posture and sleep and enhancing physical and mental wellbeing.

**WORKFORCE AND VOLUNTEERS**

As an enterprising charity and member of the Glasgow Social Enterprise Network, GAMH is a signatory to the Voluntary Code of Practice for Social Enterprise in Scotland ([www.se-code.net](http://www.se-code.net)). This commits the organisation to being a "Good Employer" which includes promoting a positive workplace experience and payment of the Living Wage. Despite the significant challenges to our finances in 2015/16 we have continued our commitment to paying the Living Wage and all staff are paid a minimum of £8.25 per hour.

GAMH promotes a culture of leadership and initiative at all levels within the organisation's workforce. We provide a range of opportunities to involve staff in sharing ideas and in decision making to determine the future direction and objectives of the organisation as well as improving service performance overall.

This is also reflected in the charity's commitment to workforce training, career and personal development. An individual's career development is assessed through annual appraisal and supervision and we consider competent supervision and the provision of appropriate training to have a direct bearing on the quality of services to people seeking support.

This year a grant from the Scottish Government's Voluntary Sector Development Fund allowed us to provide the Professional Development Award (PDA) in Supervisory Practice to our Project Worker staff. This ensures that all staff within GAMH with supervisory responsibilities have access to accredited courses to support them in their line management duties and to meet the registration requirements of the Scottish Social Services Council (SSSC) deadline for supervisory staff in June 2017.

In 2015/16 we have continued to develop our volunteering strategy to address both our organisation's aims and objectives and the changing needs and aspirations of volunteer and service users. In 2015/16 we worked with over 80 volunteers who provided befriending support, group work and mentoring opportunities. We recognise that volunteers have chosen to commit to their role within GAMH at no financial reward; this motivates us to ensure that we provide volunteers with a valuable and positive experience. We continue to offer career progression to volunteers many of whom have successfully secured posts within the organisation.

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We hold interactive workforce wide meetings with staff at least annually on significant business developments. We use supervision, mentoring, team and practice development meetings to involve staff in innovation and improvement. Training evaluations are used to ensure that learning opportunities are focused on staff needs. Staff surveys elicit feedback on how it feels to be a GAMH employee.

GAMH recognises UNISON as the trade union entitled to represent the workforce for collective bargaining purposes, working in partnership with UNISON to promote a positive workplace culture for all employees.

**FINANCIAL REVIEW**

For the year ended 31 March 2016, the Statement of Financial Activities shows total incoming resources of £2.826million (2015: £3.302million) and total outgoing resources of £2.819million (2015: £3.566million) after deducting the exceptional redundancy costs incurred in the year. These totals result in net incoming resources of £7,076 (2015: £264,337 net outgoing resources). This has resulted in an increase in total funds, with total funds at the year end of £1.337m compared to £1.330m at the end of the previous year.

**Financial statements**

The company is a recognised charity, incorporated under the Companies Act 2006, and as such is required to prepare annual financial statements in the format laid down by the Act. In addition the directors have complied with the Charities and Trustee Investment (Scotland) Act 2005 and the recommendations of the Statement of Recommended Practice (SORP) - "Accounting and Reporting by Charities" in so far as they relate to the company.

**Reserves policy**

The Board of Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be three to six months of the core resources expended, which equates from £85,000 to £170,000. At this level the Board feel that they would be able to continue the operation of the charity in the event of a significant drop in funding. It would obviously be necessary to consider how the funding would be replaced or activities changed should this situation arise. At present the free reserves amount to £430,678 (2015: £432,190) and arise due to sound financial planning.

The Board of Trustees are satisfied that the level of restricted reserves is sufficient due to the funding secured with the Scottish Government and local authorities.

**Investment policy**

The Board of Trustees has considered the most appropriate policy for investing funds. Funds received in advance of expenditure are placed in an investment account in order to achieve a higher level of interest income.

**FUTURE PLANS**

In 2015 we concluded the redesign of our service centres following negotiations with Glasgow City Council.

The Board of Directors has appointed a new director/trustee Jacqueline Croft to explore and lead on GAMH options for future business developments. As with past years the emphasis will be on achieving financial stability, whilst creating opportunities which are both financially beneficial and add value to existing activities, our values and charitable purpose.

Our new articles of association will allow us to work on a Scotland wide basis which offers the potential for the organisation to develop new business partnerships and increase our funding options.

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees (who are also the directors of Glasgow Association For Mental Health 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).

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.
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GLASGOW ASSOCIATION FOR MENTAL HEALTH

TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2016

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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:

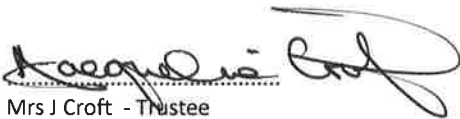
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

**AUDITORS**

The auditors, Consilium Audit Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on .....6/9/16..... and signed on its behalf by:

  
Mrs J Croft - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF  
GLASGOW ASSOCIATION FOR MENTAL HEALTH**

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We have audited the financial statements of Glasgow Association For Mental Health for the year ended 31 March 2016 on pages twelve to twenty. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective January 2015) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and 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 members and trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of trustees and auditors**

As explained more fully in the Statement of Trustees Responsibilities set out on page nine, 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.

We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

**Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**Opinion on financial statements**

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 2016 and of its incoming resources and application of resources, including its result, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

**Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.


REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF  
GLASGOW ASSOCIATION FOR MENTAL HEALTH

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**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the charitable company has not kept proper and adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Trustees' Report.

 Consilium Audit Limited

David Holt (Senior Statutory Auditor)  
for and on behalf of Consilium Audit Limited  
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
169 West George Street  
Glasgow  
G2 2LB

Date: ..... 6/9/16 .....

GLASGOW ASSOCIATION FOR MENTAL HEALTH

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2016

	Notes	Unrestricted funds £	Restricted fund £	2016 Total funds £	2015 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	3,365	1,471	4,836	910
<b>Charitable activities</b>					
Direct charitable activities	5	-	2,710,445	2,710,445	3,128,886
Other trading activities	3	-	-	-	44
Investment income	4	4,283	-	4,283	3,972
Other income		103,764	2,844	106,608	167,728
<b>Total</b>		111,412	2,714,760	2,826,172	3,301,540
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Direct charitable activities	6	286,841	2,471,765	2,758,606	3,135,213
Exceptional redundancy costs		51,177	9,313	60,490	430,664
<b>Total</b>		338,018	2,481,078	2,819,096	3,565,877
<b>NET INCOME/(EXPENDITURE)</b>		(226,606)	233,682	7,076	(264,337)
<b>Transfers between funds</b>	17	225,094	(225,094)	-	-
<b>Net movement in funds</b>		(1,512)	8,588	7,076	(264,337)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		432,190	897,367	1,329,557	1,593,894
<b>TOTAL FUNDS CARRIED FORWARD</b>		430,678	905,955	1,336,633	1,329,557

The notes form part of these financial statements


GLASGOW ASSOCIATION FOR MENTAL HEALTH


BALANCE SHEET  
AT 31 MARCH 2016

	Notes	2016 £	2015 £
<b>FIXED ASSETS</b>			
Tangible assets	12	265,327	286,165
<b>CURRENT ASSETS</b>			
Debtors	13	49,604	107,776
Cash at bank and in hand		<u>1,820,767</u>	<u>1,848,833</u>
		1,870,371	1,956,609
<b>CREDITORS</b>			
Amounts falling due within one year	14	(799,065)	(913,217)
<b>NET CURRENT ASSETS</b>		<u>1,071,306</u>	<u>1,043,392</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,336,633</u>	<u>1,329,557</u>
<b>NET ASSETS</b>		<u>1,336,633</u>	<u>1,329,557</u>
<b>FUNDS</b>	17		
Unrestricted funds		430,678	432,190
Restricted funds		<u>905,955</u>	<u>897,367</u>
<b>TOTAL FUNDS</b>		<u>1,336,633</u>	<u>1,329,557</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on 6/9/16 and were signed on its behalf by:

  
.....  
J. Wood -Trustee

  
.....  
Mrs J Croft - Trustee

The notes form part of these financial statements



NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2016**1. ACCOUNTING POLICIES****Basis of preparing the financial statements**

The financial statements of the charitable company have been prepared in accordance with the Charities SORP (FRSSE) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015)', the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Exemption from preparing a cash flow statement**

Exemption has been taken from preparing a cash flow statement in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

**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.

**Governance costs**

Governance costs include both direct and indirect costs that relate to the general running of the Association.

**Allocation and apportionment of costs**

Support costs have been allocated between governance costs and other support costs. All costs are allocated between the expenditure categories in the Statement of Financial Activities on a basis designed to reflect the use of the resource.

**Tangible fixed assets**

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

Leasehold property	- 4% on cost
Fixtures and fittings	- 10% on cost

Tangible fixed assets are stated at cost less depreciation. Cost represents purchase price together with any incidental costs of acquisition.

From 1 April 2003 expenditure relating to fixed assets purchased for specific projects is charged to the income and expenditure account. Expenditure relating to fixed assets used in the administration of the charity will continue to be capitalised.

**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.

**Leasing commitments**

Rentals applicable to operating leases, where substantially all of the benefits and risks of ownership remain with the lessor, are charged against profits on a straight line basis over the period of the lease.

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2016**

**1. ACCOUNTING POLICIES - continued****Pension costs and other post-retirement benefits**

The company contributes to two pension schemes, a multi-employer defined benefit scheme, and a defined contribution scheme. Contributions payable to both schemes are charged to the income and expenditure account during the year.

**Financial instruments**

Financial instruments are classified and accounted for as financial assets, financial liabilities or equity instruments, according to the substance of the contractual arrangement.

Financial instruments which are assets are stated at cost less any provision for impairment. Financial liabilities are stated at principal capital amounts outstanding at the period end. Issue costs relating to financial liabilities are deducted from the outstanding balance and are amortised over the period to the due date for repayment of the financial liability.

An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities. A financial liability is any contractual arrangement for an entity to deliver cash to the holder of the associated financial instrument.

**2. DONATIONS AND LEGACIES**

	2016 £	2015 £
Donations	<u>4,836</u>	<u>910</u>

**3. OTHER TRADING ACTIVITIES**

	2016 £	2015 £
Fundraising	<u>-</u>	<u>44</u>

**4. INVESTMENT INCOME**

	2016 £	2015 £
Deposit account interest	<u>4,283</u>	<u>3,972</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	2016 £	2015 £
Local authority funding	2,556,035	3,024,607
Big Lottery Fund income	<u>154,410</u>	<u>104,279</u>
	<u>2,710,445</u>	<u>3,128,886</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct costs £	Support costs (See note 7) £	Totals £
Direct charitable activities	2,501,137	257,469	2,758,606
Exceptional redundancy costs	<u>60,490</u>	<u>-</u>	<u>60,490</u>
	<u>2,561,627</u>	<u>257,469</u>	<u>2,819,096</u>

GLASGOW ASSOCIATION FOR MENTAL HEALTH

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2016

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Direct charitable activities	<u>91,364</u>	<u>166,105</u>	<u>257,469</u>

8. NET INCOME/(EXPENDITURE)

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

	2016 £	2015 £
Auditors' remuneration	8,220	8,220
Depreciation - owned assets	20,838	20,838
Other operating leases	150,617	150,617
Exceptional redundancy costs	<u>60,490</u>	<u>430,664</u>

The charity restructured its services during the year and incurred exceptional redundancy costs totalling £60,490. These costs are included within staff costs as detailed in note 10.

A premium of £500 (2015: £500) was paid for trustees' indemnity insurance.

9. TRUSTEES' REMUNERATION AND BENEFITS

	2016 £	2015 £
Trustees' salaries	66,530	66,919
Trustees' social security	6,898	6,965
Trustees' pension contributions to defined benefit schemes	<u>15,701</u>	<u>13,905</u>
	<u>89,129</u>	<u>87,789</u>

The trustees' remuneration relates to Ms J Graydon for her employment as Chief Executive.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2016 nor for the year ended 31 March 2015.

**GLASGOW ASSOCIATION FOR MENTAL HEALTH**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2016**

**10. STAFF COSTS**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Wages and salaries	1,815,464	2,270,956
Social security costs	120,283	152,493
Other pension costs	<u>175,909</u>	<u>425,245</u>
	<u><u>2,111,656</u></u>	<u><u>2,848,694</u></u>

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

	<b>2016</b>	<b>2015</b>
Trustees	1	1
Administration and support	<u>110</u>	<u>128</u>
	<u><u>111</u></u>	<u><u>129</u></u>

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

	<b>2016</b>	<b>2015</b>
£60,001 - £70,000	<u>1</u>	<u>1</u>

The average number of employees during the year represents approximately 72 (2015: 118) full time equivalent employees. The charity also had an average of 11 (2015: 11) sessional staff throughout the year.

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

	<b>Unrestricted funds</b>	<b>Restricted fund</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	660	250	910
<b>Charitable activities</b>			
Direct charitable activities	-	3,128,886	3,128,886
Other trading activities	-	44	44
Investment income	3,972	-	3,972
Other income	<u>133,391</u>	<u>34,337</u>	<u>167,728</u>
<b>Total</b>	<u>138,023</u>	<u>3,163,517</u>	<u>3,301,540</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Direct charitable activities	256,735	2,878,478	3,135,213
Exceptional redundancy costs	<u>-</u>	<u>430,664</u>	<u>430,664</u>
<b>Total</b>	<u>256,735</u>	<u>3,309,142</u>	<u>3,565,877</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(118,712)</u>	<u>(145,625)</u>	<u>(264,337)</u>
<b>Transfers between funds</b>	<u>209,966</u>	<u>(209,966)</u>	<u>-</u>
<b>Net movement in funds</b>	<u>91,254</u>	<u>(355,591)</u>	<u>(264,337)</u>

**GLASGOW ASSOCIATION FOR MENTAL HEALTH**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2016**

<b>11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	<b>Unrestricted funds</b>	<b>Restricted fund</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	340,936	1,252,958	1,593,894
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>432,190</u>	<u>897,367</u>	<u>1,329,557</u>
<b>12. TANGIBLE FIXED ASSETS</b>	<b>Leasehold property</b>	<b>Fixtures and fittings</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>COST</b>			
At 1 April 2015 and 31 March 2016	<u>376,946</u>	<u>187,392</u>	<u>564,338</u>
<b>DEPRECIATION</b>			
At 1 April 2015	108,059	170,114	278,173
Charge for year	<u>15,078</u>	<u>5,760</u>	<u>20,838</u>
At 31 March 2016	<u>123,137</u>	<u>175,874</u>	<u>299,011</u>
<b>NET BOOK VALUE</b>			
At 31 March 2016	<u>253,809</u>	<u>11,518</u>	<u>265,327</u>
At 31 March 2015	<u>268,887</u>	<u>17,278</u>	<u>286,165</u>
<b>13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>2016</b>	<b>2015</b>
		<b>£</b>	<b>£</b>
Trade debtors		<u>49,604</u>	<u>107,776</u>
<b>14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>2016</b>	<b>2015</b>
		<b>£</b>	<b>£</b>
Trade creditors		37,866	9,574
Taxation and social security		29,785	39,271
Other creditors		<u>731,414</u>	<u>864,372</u>
		<u>799,065</u>	<u>913,217</u>

**GLASGOW ASSOCIATION FOR MENTAL HEALTH**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2016**

**15. OPERATING LEASE COMMITMENTS**

The following operating lease payments are committed to be paid within one year:

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Expiring:		
Within one year	16,875	-
Between one and five years	<u>-</u>	<u>40,500</u>

**16. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Unrestricted funds</b>	<b>Restricted fund</b>	<b>2016 Total funds</b>	<b>2015 Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed assets	265,327	-	265,327	286,165
Current assets	165,351	1,705,020	1,870,371	1,956,609
Current liabilities	<u>-</u>	<u>(799,065)</u>	<u>(799,065)</u>	<u>(913,217)</u>
	<u>430,678</u>	<u>905,955</u>	<u>1,336,633</u>	<u>1,329,557</u>

**17. MOVEMENT IN FUNDS**

	<b>At 1/4/15</b>	<b>Net movement in funds</b>	<b>Transfers between funds</b>	<b>At 31/3/16</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General reserve	146,025	(205,768)	225,094	165,351
Capital reserve	<u>286,165</u>	<u>(20,838)</u>	<u>-</u>	<u>265,327</u>
	432,190	(226,606)	225,094	430,678
<b>Restricted funds</b>				
General reserve	897,367	233,682	(225,094)	905,955
	<u>1,329,557</u>	<u>7,076</u>	<u>-</u>	<u>1,336,633</u>

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

	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Movement in funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General reserve	111,412	(317,180)	(205,768)
Capital reserve	<u>-</u>	<u>(20,838)</u>	<u>(20,838)</u>
	111,412	(338,018)	(226,606)
<b>Restricted funds</b>			
General reserve	2,714,760	(2,481,078)	233,682
	<u>2,826,172</u>	<u>(2,819,096)</u>	<u>7,076</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2016

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**17. MOVEMENT IN FUNDS - continued**

General restricted funds represent monies received from the company's funders for specific purposes. In any one year there may be underspends or overspends in specific projects, depending on service requirements. Any underspends are held in reserves until the expenditure is incurred.

Unrestricted reserves represent the balance of funds generated for the objects of the charity without further specified purpose and are available as general funds.

The capital reserve represents the net book value of tangible fixed assets.

**Transfers between funds**

In the year ended 31 March 2016 a transfer of £225,094 has been made from restricted reserves to unrestricted reserves in relation to the 7.5% management charge made in the year to each individual project.

**18. PENSION COMMITMENTS**

Glasgow Association for Mental Health participates in the Strathclyde Pension Fund Final Salary Pension Scheme ("the Scheme"). The Scheme is a multi-employer defined benefit scheme. The Scheme is funded and is contracted out of the state scheme.

Due to the increasing cost of pension provision under the Scheme, new employees of the charity have not been entitled to join the Scheme with effect from 1 July 2004. The charity operates a defined contribution pension scheme for these employees.

The last formal valuation of the Scheme was performed at 31 March 2014 by a professionally qualified actuary using the "projected unit method". The market value of the Scheme's assets at the valuation date was £13,949million. The Scheme has a past service deficit of £839million.

During the year to 31 March 2016 the charity paid contributions of 387% (2015: 290%) of employee contributions. Employee contributions are paid at rates between 4.4% and 12% based on earnings. In view of the future expected liabilities, the charity is required to contribute 23.6% (2015: 23.6%) of pensionable salaries from 1 April 2016.

In the opinion of the trustees, based on the advice of the scheme actuaries, it is not possible to identify the share of the underlying assets and liabilities belonging to individual participating employees.

Due to the nature of the Scheme, the income and expenditure charge for the period represents the employer contribution payable. Contributions under the defined contribution scheme are also charged to the income and expenditure account as they fall due.

**19. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2016.

**20. COMPANY LIMITED BY GUARANTEE**

The liability of each of the members in the case of winding up is limited to £1 sterling.

