

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

**TRUSTEES' REPORT AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018  
FOR**

**GLASGOW ASSOCIATION FOR MENTAL HEALTH**

**GLASGOW ASSOCIATION FOR MENTAL HEALTH**

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FOR THE YEAR ENDED 31 MARCH 2018**

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**GLASGOW ASSOCIATION FOR MENTAL HEALTH**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 MARCH 2018**

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<b>TRUSTEES</b>	Ms J Graydon (Chair) J S Wood (resigned 21/9/2017) Ms S A Rawcliffe (resigned 21/9/2017) G M B Davidson Ms C A Heron Ms M Brown Mrs J Croft J Dane I Cunningham (appointed 21/9/2017) Mrs L Cosh (appointed 21/9/2017)	
<b>COMPANY SECRETARY</b>	Mrs L M Middell	
<b>REGISTERED OFFICE</b>	St Andrews By The Green 33 Turnbull Street Glasgow G1 5PR	
<b>REGISTERED COMPANY NUMBER</b>	SC162089 (Scotland)	
<b>REGISTERED CHARITY NUMBER</b>	SC011684	
<b>AUDITORS</b>	Consilium Audit Limited (Statutory Auditor) 169 West George Street Glasgow G2 2LB	
<b>BANKERS</b>	Bank of Scotland 235 Sauchiehall Street Glasgow G2 3EY	
<b>SOLICITORS</b>	Burness Paull 50 Lothian Road Festival Square Edinburgh EH3 9WJ	
<b>SENIOR MANAGEMENT TEAM</b>	Director Head of Finance Central Resource Manager	Jacqueline Croft Karien Buter Laura Middell

## GLASGOW ASSOCIATION FOR MENTAL HEALTH

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2018

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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 2018. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

#### OBJECTIVES AND ACTIVITIES

##### 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, recover and wellbeing.

TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2018

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**ACHIEVEMENT AND PERFORMANCE**

**TRUSTEES MESSAGE**

In 2018 GAMH celebrates its 40th year of providing services to the people of Glasgow. The organisation has changed and adapted over these years but we have never forgotten our roots or waived from our key purpose. We continue to promote the mental health and wellbeing of people with mental health problems and ensure that they are recognised as equal citizens with equal rights to be part of, and contribute to, our community. GAMH began life as a service user led organisation in 1978 and demonstrated from the beginning that the development of any purposeful and effective support is dependent upon ensuring that the voices of the service users, their experiences and aspirations are heard and understood. The people who use GAMH services and their carers and allies are sought out to share their knowledge and perspective with us to support the design, planning and development of services and importantly to help inform our practice and engagement strategies as responsible and critical allies. Opportunities to participate both individually with support design and collectively at forums and groups are integrated within the organisation. People with experience of using GAMH services are encouraged and supported to become trustees of the governing body of the organisation and currently we benefit from having two trustees who have lived experience on our Board.

The organisation has steadily grown in the scope of its activities over the past 40 years, reflecting our ability to engage with the developments in local and national agendas in mental health. We continue to offer a wide range of services across Glasgow and remain one of the largest providers of adult social care mental health services in the city, supporting between 650 - 700 people at any one time.

GAMH strives to maintain the highest standards in relation to our financial performance, pay and employment conditions and service delivery practice. We are committed to continual assessment of the resilience of our key business activities looking to improve on our achievements through rigorous review processes and benchmarking. As with last year the organisation's percentage governance costs this year are well within OSCAR's 10 to 12 % best practice guidelines. This reflects that the overwhelming amount of our income is spent directly on providing services to the beneficiaries of GAMH and reinforces our commitment to our core charitable purpose.

This year we worked together with Unison to assess our employment practices against the principles contained within the Fair Work Convention. For us Fair Work is not just about ensuring staff have good terms and conditions and receive a reasonable wage for the hours which are worked, it is about treating our workforce with respect and valuing them as our best asset. We believe that investment in staff wellbeing has a massive impact on confidence and promotes a willingness to learn and develop as workers. We have seen that this approach enhances and emphasises safe and effective practice and benefits the individual worker, the people we support and the organisation as a whole. The charity's continuing commitment to positive terms and conditions, workforce training, the availability of accredited learning opportunities and personal development initiatives are reported by staff as key factors to job satisfaction.

This year we have had a scheduled review with IIP who last year accredited the organisation Silver Status noting in particular the clear evidencing of our vision and values evident in relationships across our workforce and most importantly between staff, volunteers and the people we support. Investors in People also re accredited our Health and Wellbeing Award and we obtained Investors in Young People status. Initial discussions indicate that our assessor is confident that the organisation will maintain or potentially exceed our Silver status award.

At our last Care Inspection in 2017 we were awarded level 6 "Excellent" in relation to the care and support offered by the organisation. The report noted that our service was "dynamic and innovative", commented on the quality of our staff who demonstrate positive values in their practice and emphasised the consistent positive feedback from people using our service. *"GAMH has helped me find my identity and place in society"* service user quote. The report also reflected how we use our resources to challenge discrimination and stigma and to raise awareness of mental health issues. This aspect of our work is fundamental to our organisation's vision and at the core of our practice and organisational activities.

We are also delighted to report that despite the impact of continuing public sector austerity we have maintained our accreditation as a Living Wage Employer. This is a considerable achievement for GAMH as the 2017 Benchmarking Report for the Voluntary Sector Scotland noted that only five employers of those surveyed met the accreditation criteria. The Scottish Living Wage (SLW) rose in 2017 to £8.45 for all staff. GAMH commitment to SLW was made possible partly through funding released to local Integrated Joint Boards from the Scottish Government and passed to providers. We support the widely held views of the social care sector that staff deserve at least the SLW given the valued and skilled work they undertake with people who require paid support across Scotland. The success of the implementation of the SLW has however resulted in narrowing the salary differentials between frontline support staff and their supervisors and managers. This creates a challenge to developing opportunities for staff with ambitions to career progression who rightly expect to be financially rewarded for taking on roles which attract more accountability and responsibility for others. We have seen this beginning to impact in GAMH and can report that this year we have addressed this challenging situation by providing 1% uplift in salaries for all our supervisory staff.

TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2018

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ACHIEVEMENT AND PERFORMANCE

TRUSTEES MESSAGE

In 2017-2018 we renegotiated our NHSGGC monies which partly funds our Young Carers work. This project targets an often overlooked 'at risk' group comprising children of parents with a mental illness. Mental ill health in families impacts negatively on educational attainment, reduces life chances and creates poorer mental health outcomes for young carers who are three times more likely than their peers to develop mental health problems themselves. This small but significant funding which was awarded for the 2018/2019 financial year allows us to continue to support and promote the mental health and emotional wellbeing of the young people engaged with the project. Additionally it allows us to continue to develop our approach which is to focus on identifying assets and aiming to equip the young people with the social support, skills, confidence and resilience that will protect and nurture their mental health in extremely challenging and adverse circumstances.

Our in year funds including donations have significantly increased this year.

Early in 2018 our main services, which were redesigned in 2015, were reviewed by our funders Glasgow City Council. This 2015 redesign re-focused our support provision in line with the GCC/NHSGGC requirements for a commissioned early intervention/prevention support service and the referral routes into the service were limited primarily for people who accessed Primary Care Mental Health. Additionally the redesign limited both the hours of support to service users to under 5 hours per week and to a time period of 12 months. The draft report is very positive and the organisation was commended for having successfully implemented the redesigned services and meeting all the objectives specified within the Service Level Agreement.

Most importantly the Commissioner noted that: "Service users were universally positive in describing their feelings towards their support. Comments received emphasised the importance of the support as 'a lifeline' and acknowledged the encouragement they received from their support worker and the value placed on their listening skills, 'understanding, compassion and empathy'. GAMH has been described by referrers as a valuable resource within the mental health partnership and following this review our main funding from Glasgow City Council remains stable for another year.

Looking at the national agenda for mental health we see the responses emerging at local level to last year's Scottish Government's Mental Health Act - A 10 year vision. Within Glasgow City HSCP, A Five Year Strategy for Adult Mental Health Services in Greater Glasgow & Clyde 2018-2023 is due for imminent publication. This strategy document published by the Joint Integration Board (JIB) outlines the joint strategy between NHSGGC and Glasgow City Council social work and sets out its priorities for change. The document specifies the requirement to provide early intervention/prevention services for adults with mental health issues in Glasgow as well as recognising the value of peer support which is a long-term national policy commitment. GAMH welcomes the view that an early intervention/preventative approach is the most effective in relation to both the cost of service provision and more importantly to producing outcomes for people using services. We also welcome the focus on peer support as we recognise that the expertise and skills which people with lived experience bring to the role of peer support workers encourages and promotes mental health recovery. However as with the national strategy overall the focus in the Glasgow document is very much driven by efficiencies within clinical and treatment interventions to mental health. The promotion of peer support is couched in terms of how it can contribute to a culture change within statutory services rather than emphasising the effectiveness of the approach itself, which evidence shows delivers on a number of elements that have been identified as central to recovery including hope, empowerment, self-management and social inclusion (Repper and Carter, 2011). There is very little acknowledgement of the role of the Third Sector or how the experience and knowledge of organisations like GAMH can influence the shape of these proposed developments. This is disappointing given that the majority of paid and unpaid peer workers in Scotland are in the voluntary sector with peer support roles being developed in a wide range of organisations, including national and local service providers; employability services; and lived experience-led organisations.

GAMH is however resilient as an organisation and as a community and we will continue to ensure that the views and perspectives on services which support their mental health needs are promoted in order to influence the current plans to redesign mental health services across Glasgow.

Finally, the Board would like to express thanks to our staff, volunteers and management team who, as ever, have worked tremendously hard this year to produce so many achievements. It is the resourcefulness and skills of our workforce, the resolve and determination of our management team and the support of those who obtain such positive outcomes and sustainable recovery from our services through which much has been achieved in this year. We look forward to our planned celebrations throughout 2018.

TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2018

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**ACHIEVEMENT AND PERFORMANCE**

**WORKFORCE AND VOLUNTEERS**

**GAMH's best assets are its workforce, volunteers and supporters.** We believe that a well-trained and supported workforce with good working terms and conditions enhances and emphasises safe and effective practice and benefits both the individual workers and the people we support. 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. Currently all staff are paid a minimum of £8.45 per hour and volunteers are reimbursed for all expenses they incur when volunteering within the organisation. In addition all staff this year received a 2% uplift in their salaries which was awarded on a substantial basis and sets GAMH apart from the majority of other social care agencies in the sector in Glasgow. We will continue to review our staff terms and conditions on an ongoing basis.

GAMH staff undergo a comprehensive induction training programme with opportunities to access and undertake additional training as part of their personal development. GAMH has a comprehensive Learning and Development programme which takes account of the requirements of the Scottish Social Services Council Codes of Practice and the National Care Standards. GAMH has a database of staff qualifications and training that evidences their commitment to learning and development and links into individuals Continuous Professional Development requirements.

The Scottish Government's Voluntary Sector Development Fund funded us again this year to provide access to the appropriate Scottish Vocational Qualifications in the form of SVQs and Professional Development Awards. These accredited courses and our ongoing training programme support staff to meet the registration and post registration requirements of the Scottish Social Services Council. Key training includes Safeguarding; SVQ 3 Health & Social Care; SVQ 4 Leadership and Management for Care Services; PDA Health & Social Care Supervision; Applied Suicide Intervention Skills Training; and Scotland's Mental Health First Aid. 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 and volunteers in sharing ideas and in decision making to determine the future direction and objectives of the organisation as well as improving service performance overall. 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.

In 2017/18 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. This year over 60 volunteers worked with us to provide 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. 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 service environment. In order to ensure our volunteers are safe and competent we undertake regular volunteer training 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. We offer career progression to volunteers many of whom have successfully secured posts within the organisation.



TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2018

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**ACHIEVEMENT AND PERFORMANCE**

**LEARNING AND DEVELOPMENT**

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

This year 20 new staff undertook GAMH's Customised Induction Award; 19 staff are completing registerable qualifications; and 19 training courses (17 safeguarding) ran this year as well as access to a range of relevant eLearning courses. This includes SSSC Open Badges courses such as awareness of professional boundaries and adult protection scenarios.

This year we organised Sage and Thyme training for all our staff (around 30 have completed with more courses in the autumn). **Sage & Thyme** - is a structured approach to listening and responding to distress. Originally developed for palliative care, it is applicable in any setting, and fits well with IROC, ASIST, person centred and solution focused approaches. 'It is a foundation level workshop, providing:

- A memorable structured approach to getting into and out of a conversation
- How to empower service users and carers who are worried or distressed
- Communication skills that are evidence based

'SAGE is a guide to listening and hearing concerns - it allows people to share their concerns, emotions and fears. Thyme is a guide to responding by allowing people to explore their own support and their own solutions.' And is delivered for GAMH by the Primary Care Palliative Care Team NHSGGC & Distress Collaborative.

GAMH also provided placements for 4 students from the University of the West of Scotland; University of Strathclyde; and Glasgow Caledonian University.

**SERVICE CENTRES**

The Service Centres provide a range of short term early intervention/prevention supports. They are registered with the Care Inspectorate (inclusive of the SDS element of their service) to provide care and support for people over the age of 16 years who have a mental health issue. The service is funded by Glasgow City HSCP through a block funding arrangement from the Adult Services, Mental Health budget (see 8.4 Finance section for further details). The service is contract managed by the Mental Health Commissioning Team.

GAMH delivers city wide 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 HSCP. Each has 3 specific functions; 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. At our most recent inspection in 2017 we achieved a score of "Excellent" in relation to the care and support offered by the Service Centres. 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.

We have received positive feedback from our commissioners, funders and referrers which has evidenced that confidence in the quality of the service that GAMH provides remains high and continues to meet agreed financial, operational and service delivery performance targets. Most importantly the people receiving support have reported that despite the reduction in the length of support to 6 months they continue to experience sustainable positive mental health and wellbeing outcomes.

Over the last year the service centres have supported 1041 Service users who report a range of positive outcomes captured within the key themes focusing on hope, opportunity, people, and empowerment more details of which will be presented in this year's annual report. 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. The Group Programme is designed to create clear pathways to participation and personal development through a range of creative, educational and physical activities. Planned outcomes support participants to move on from social care services and become active members of their communities. The programme is developed in partnership with people we support who have benefited from participating in a wide range of GAMH opportunities. Although operationally seen by funders as separate strands the group work programme takes a peer approach to the development and facilitation of all activities and many people who use our groupwork programme move on to our peer support/employability and volunteering activities.

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TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2018

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**ACHIEVEMENT AND PERFORMANCE**

Following on from the Human Rights Awareness Sessions with NHS Equalities in Health team which took place last year, participants and peer mentors were invited to design an information leaflet highlighting the main points relating to this work. This leaflet can be found on the GAMH Website.

**PEER SUPPORT AND EMPLOYABILITY ACTIVITIES**

Our Peer Support and Employment activities have gone from strength to strength. This year we have successfully completed Phase 2 of our Motivational Exchange Programme and participants within the New Experiences Peer Support Group over a 6 month period explored their next steps in moving on. The focus for peer participants continued to be: "Having a Voice & Sharing Experiences" and all participants have now moved on to positive destinations within their local communities.

As part of this experience all peer participants undertook and completed Glasgow Kelvin College, Community Achievement Awards - Level 4 including Peer Mentors who achieved Level 5 Awards for their co-facilitation roles.

***An example of the success of this programme is that 2 peer participants from Phase 1 of Motivational Exchange Programme progressed to become Peer Mentors co-facilitating workshops in Phase 2. Having completed Community Achievement Awards, Level 4 & 5 they continued their learning at Glasgow Kelvin College and went on to achieve their Personal Development Award in Community Work and are now both about to commence an HND in Community Work in the next few months. They are proud of their progress and achievements over the past couple of years and they have since returned to the New Experiences Peer Support Group to share their experiences and to encourage other peers to take steps forward to pursue their goals and aspirations.***

After further review and re-development we embarked on Phase 3 of the Motivational Exchange Programme in January 2018. A further group of peer participants supported by a designated Peer Mentor has continued to explore the concept of mental health recovery and the value of peer support. We have participated in a variety of workshop sessions including "What does Mental Health Recovery Mean to me" and What Supports & Impacts on My Mental Health Recovery".

At the outset, peer participants highlighted their hopes of participating in the programme and identified the following:

- look forward to meeting new friends
- learning from each other
- taking up new opportunities
- developing a new routine
- learn more on "How do I Move on?"

This year within the peer support group we have paid particular focus on the principles of "LEARNING" with continued collaboration with a wide and varied range of key employability stakeholders.

This programme has motivated peer participants to be empowered, to develop their self-management skills, to be more independent and to be aware of how to navigate and access relevant supports and resources. In essence they are now participating fully in real citizenship and are empowered within their local communities.

**SELF-DIRECTED SUPPORT**

The main focus of this project is to enable people with individualised budgets to increase their independence and quality of life through self-designed support arrangements. 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 we have built effective working partnerships with a wide number of projects across the city such as Glasgow Life, North/South Glasgow Colleges, Lambhill Stables, Coach House Trust, Glasgow Arts and Culture. Working in partnership offers service users increased opportunities and choices to participate in the local community. The service has continued to be in high demand this year with the number of people choosing GAMH as their preferred provider continuing to rise with our SDS team now providing over 750 hours every week. The SDS group work programme which is now integrated with our service centre Life and Wellbeing programme again provides more choice and experiences for service users who chose to purchase GAMH services.

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2018**

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**ACHIEVEMENT AND PERFORMANCE****MONEY AND DEBT PROJECT**

Thanks to the continuing funding from The Scottish Legal Aid Board and the Money Advice Services Scotland our Money and Debt Project has completed another successful year in 2017-2018 promoting and delivering sustainable financial capability and money management skills for people with mental health issues to 177 service users across the city. GAMH understands that mental health and wellbeing is dependent on a wide range of factors, both physical, social and economic which make up the environment in which we live. We also know from research, and our own experience, that people with mental health problems are more likely than the general population to be living in poverty, be dependent upon complex benefits and require advice and support with financial management. Evidence suggests that living in poverty can cause mental health problems to develop and occur as a result of experiencing mental ill health. Our Money and Debt Project which we offer in partnership with Money Matters Govan and CAB Parkhead and NHSGCC, is based on this understanding and strives to address the money and debt needs of people with mental health problems through the provision of easily accessible advice and support. Our model of support has been designed on the basis of our own needs assessment and peer led feedback which suggests that there are still major accessibility and often stigma issues for people with mental health problems seeking support from mainstream money advice agencies. Our initial referral and assessment processes ensure any money and debt issues are addressed speedily minimising the impact on an individual's mental health and ability to cope. Our supported link worker system also ensures that people are supported consistently through the process of receiving advice which helps promote engagement with advice and governmental agencies through what can often be a complex and protracted period of claiming benefits, seeking solutions to housing and credit debts etc. We also work closely with our partners and other agencies to whose staff we offer mental health awareness training and in turn receive welfare benefit and financial capability sessions. The project also seeks to make positive links with the BME community, who face additional barriers in relation to both cultural issues and language. The funding for this project ended in May 2018, however, we have agreed with our Parkhead CAB to continue the services of a Money and Debt advisor on a weekly basis in the North West and North East of the city and are actively seeking alternative funding to extend this to the South city sector.

**Talking about Mental Health**

GAMH's Talking about Mental Health project was funded from June 2013- June 2016 by Comic Relief and the Scottish Government's Home and Away Fund. The project employed a team of Co-trainers from a range of backgrounds, including Black Minority Ethnic (BME) Communities, who brought diverse voices and experiences of mental health issues and recovery into training, and a personal understanding of the barriers that BME mental health service users can face. Our workshops build confidence talking about mental health, challenging stigma, and knowing how and where to get help. Although this project completed in June 2016, BME community members have continued to deliver mental health awareness workshops within their own and other communities through Saheliya and Waverly Care African Health Project. The project's leaflet - Top Tips for GP Appointments - continues to be a very popular resource and is now available in 10 community languages, including British Sign Language. It is still the second most popular resource on Mindwaves website - who developed a video of our tips. <http://www.mindwavesnews.com/toptips/>

One of the project's co-trainers is now a full time GAMH employee.

**Lived Experience Training**

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 and 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 including Mental Health Awareness, Training for Trainers and Scotland's Mental Health First Aid courses. Lived Experience Training delivers regular WRAP (Wellness Recovery Action Planning) programmes for GAMH members and carers.

**LATER LIFE MATTERS**

Later Life Matters supports older people with common mental health problems and is funded mainly by the Robertson Trust with in year funds attracted from a range of other funders such as the Glasgow Nursing & Medical Relief Association which helps the project to provide bespoke group activities. In our first report to the Robertson Trust we evidenced that 78% of project targets had been met and indeed exceeded. In relation to referrals the project has worked with 47 older people throughout the city in the past 12 months. Referrals remain steady with the majority of them coming from Community Mental Health and Primary Care Mental Health Teams. The project continues to work collaboratively with partners throughout the city to ensure individuals and their carers accessing the Later Life service are benefitting from an effective service providing 1-1 support and a weekly group. The group programme is varied and is based around what participants have identified as beneficial in their recovery i.e. health and wellbeing, education and social integration. This year the group participants have developed a peer support programme. Participants who have benefitted from attending the Later Life group over a period of time now feel able to engage with others who have recently joined. This makes the transition into the group less daunting and individuals are more likely to maintain their attendance and increase their social network. Over the coming months Later Life Matters will be actively working alongside the current Campaign to End Loneliness to identify opportunities for the project, older people and their carers to become involved and make more of a connection with people in the community to reduce loneliness.

TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2018

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**ACHIEVEMENT AND PERFORMANCE**

**SOUTH LATER LIFE MATTERS**

This project which is funded by Glasgow City Council Integrated Grant Fund and operates in the South sector of Glasgow's HSCP continues to provide 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. We have had another busy and successful year delivering the various services, which include mindfulness, personalised complimentary therapies over 6 weeks, individual befriending and taster/ befriending groups within sheltered complexes.

The project operates a strengths based approach to practice where older people and mental health carers using the project are seen as experts in their own situations. Support offered is based on their needs and views, putting them at the centre of the work. Our project takes a holistic view of mental health and wellbeing. When referred to the service the coordinator will arrange to meet with the older person or carer; to tailor the support to their individual needs. Providing a full assessment ensures that the service is safe and enables the individual to get the most out of this opportunity. The coordinator also has an extensive knowledge of other services in the community and can refer or direct someone to other services if required.

The project remains responsive to the needs of service users and we have developed and adapted our service so it is accessible to those who otherwise would be unable to engage in support due to mobility problems or health issues. We also are able to address language barriers experienced by some from BME communities by providing an interpreter if required. We have further developed our befriending service by providing this opportunity in a group setting. This enables us to reach older people and helps to introduce them to their peers, where friendships may develop. Outcomes for the group have been extremely positive with older people reporting a reduction in feelings of loneliness and isolation.

**My Time Health and Wellbeing**

Now in its 3rd year our social enterprise "My Time" has delivered external and internal wellbeing training and has continued to build on existing partnerships and to develop its customer base further. The training has been delivered to several Housing Associations and community venues for people in later life, who have enjoyed a combination of wellbeing training such as mindfulness, yoga, holistic therapies and stress management. The project has been developed with the addition of volunteer therapists and individual therapies. Over 500 people have attended the sessions this year.

This year we were invited to exhibit at the Gathering in the SECC. We provided holistic therapies for attendees and it gave us an excellent marketing opportunity to promote the My Time Project, Young Carers Project and other GAMH Services. We developed a range of promotional material for this event, one of which was headphones with the GAMH logo which helped us promote the 2 free sessions of mindfulness now available on the website. The stand was extremely busy and we made a lot of connections to follow up for partnership working.

**CARERS SUPPORT PROJECT**

The project continues to provide support to unpaid mental health carers and develops in partnership with the carers recognising their expertise through their lived caring experience. Carers referred to the project receive an outcome focussed support plan, with regular reviews. Opportunities and supports available ensure that the carers own health and wellbeing is addressed and carers feel better supported and equipped to manage their caring responsibilities which will therefore benefit the cared for.

We currently provide a wide range of opportunities which includes: advice and information ensuring access to health checks, financial inclusion and grants e.g. Time to Live. We also provide a Coping skills group and a Peer Information and Community Connection group which enables carers to meet other carers, feel less isolated, learn strategies to equip them with their role and enhance their knowledge of opportunities available to them. We also have developed a training and learning programme for carers which provides condition specific training e.g. Scottish Mental Health First Aid and Advanced Statement / Named person and wellbeing courses such as mindfulness and learning opportunities such as caring counts and future learn. We have also embedded the Re:Connect model of support into the project. 'Peer Mentoring' connects mental health carers in a 1 to 1 peer relationship where they can share their experiences, exchange and develop self-management techniques, and focus on promoting their own wellbeing. The project is continuing to successfully recruit peer volunteers for 1 to 1 mentoring, as well as delivering training for mentors and facilitating a number of peer relationships.

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

The Young Carers Project promotes the health and wellbeing of children and young people affected by mental ill health in the family. Some areas we have been exploring recently are:

Adverse Childhood Experiences (ACE's)

Children whose parents have mental health problem are three times more likely to develop mental health problems themselves. Mental illness in families is considered as an ACE. A recent scoping study has identified that many of our young carers have multiple ACEs due to their family circumstances putting them at greater risk of having poorer outcomes.

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TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2018

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## ACHIEVEMENT AND PERFORMANCE

### Closing the Poverty Related Attainment Gap

Mental ill health in families creates social and economic inequality, poorer educational attainment and poorer life chances. Emotional problems developed in childhood can disrupt education and learning and can stretch into adulthood.

### Our Group Programmes

We provide mostly group programmes to children and young people across the city of Glasgow. Our younger groups are designed to promote the **Getting It Right for Every Child** agenda (safe, healthy, nurtured, active, achieving, responsible, respected, included) so that we can build their confidence and their resilience in a fun, supportive and caring environment.

For our older group we focus on closing the poverty related attainment gap by providing programmes that focus on developing core skills. We do this by providing study groups, employability workshops, social enterprise programmes etc so that young people can make successful transition on to adult life. Through our group programmes 3 of our young people have received a SQA Level 4 in Enterprise and 22 have completed their Dynamic Youth Awards which is SQA Level 3. Many of our mental health young carers have moved on to work or further education despite the adversities and challenges they have faced in life.

Over the last year we have been exploring therapeutic interventions and have invited our partners in psychology to support us with sessions such as Think Good Feel Good Therapy, Sand therapy and Narrative Therapy. In addition to this we link into the My Time project for Mindfulness sessions and are able to deliver Seasons for Growth which is a programme for children and young people experiencing loss and separation.

We also have a groups for parents where we offer Mindfulness sessions, Scottish Mental Health First Aid, advice and information and provide safe space for parents and grandparents to talk about mental health and parenting issues.

### Peer Mentoring

As an extension to the Mental Health Foundation ReConnect Project we have recruited and trained Peer Mentors who have now been matched up with younger Mentees. We are hoping to roll this out further.

### Young Adult Mental Health Project(YAMH)

Over the last year we have been piloting a new initiative which is the Young Adult Mental Health Programme. 1 in 10 young people are affected by mental health problems. Although, GAMH provides services to 16+ it was felt that more age appropriate interventions should be tailored to meet the specific needs of young people. This added support would complement the 1-1 service provided by GAMH.

Funding for this project has been provided by the Glasgow Clyde College 'More Choices More Chances' initiative to enable young people (aged 16-25) affected by mental ill health to-

- Connect with their peers in a socially meaningful way
- Fulfil their aspirations, learn new skills and work towards their vocational, educational and employment outcomes
- Improve their wellbeing and recovery.

We have worked with a whole array of partners to enable us to deliver sessions which help develop core life skills but are also fun. We use iROC to measure wellbeing outcomes such as; purpose and direction, networks and self-management. 25 young people were referred to the YAMH project and feedback so far has been positive.

*"Creative space for sessions, talking about emotions and self-esteem were really good"*

*"It was enjoyable being around people my own age"*

### 2018 Year of Young People

The project has been involved in a series of events and initiatives to celebrate YOYP and raise awareness of young people's mental health.

Young people and young carers are showcasing their creative skills as part of the Scottish Mental Health Arts and Film Festival: Moving Minds Exhibition. The exhibits were created with the support of workshops delivered by Life Lyrical Lessons, Projectability and Glasgow Music Studios. As part of Mental Health Awareness Week we collaborated with the 'Croft' Project at Barlinnie Prison to increase our outreach to children and families affected by prison life. This was a week where children visiting were given an opportunity to explore ways they could promote their own well-being.

Additional events included 'Be You,' 'It's Easier Than You Think,' 'Time to Talk,' 'Curry and Chaat.' These events were courtesy of Mental Health Foundations, Time to Change and Motivational Dude.

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**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2018**

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**ACHIEVEMENT AND PERFORMANCE**

Young people in the project were consulted by Article 12 about their rights. These findings have been submitted to the UNCRC Committee Concluding Observations on the implementation of the UNCRC in the UK.

A number of schools have got on board and have been fundraising on behalf of GAMH to raise awareness of mental health. This includes the High School of Glasgow and Eastwood High.

For latest updates follow the project on @glayoungcarers

**FINANCIAL REVIEW**

For the year ended 31 March 2018, the Statement of Financial Activities shows total incoming resources of £2.564 million (2017: £2.527 million) and total outgoing resources of £2.544million (2017: £2.522million). These totals result in net incoming resources before pension reserve movements of £20,303 (2017: £5,385). This has resulted in an increase in the charity's trading total funds available for the charity to use at the year end of £1.362 million compared to £1.342 million at the end of the previous year. After deducting the pension asset of £nil (2017: pension deficit of £675,000), the overall funds at the year end was £1.362million compared to £0.667million 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 £207,000 to £413,000. 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 £210,884 (2017: £149,536) and arise due to sound financial planning.

The Board of Trustees are satisfied that the level of unrestricted 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**

Our business strategies this year have focused on achieving financial stability, whilst creating opportunities which are both financially beneficial and add value to existing activities and importantly are in keeping with our values and charitable purpose. We have continued in 2017/2018 to develop our social enterprise activities specifically in relation to marketing our Self Directed support and additionally our Training, and Health and Wellbeing opportunities. Our investment in our social media infrastructure has had a positive impact and we are beginning to see an upward trend in demand for our training and our "My Time " Health and Wellbeing services specifically from private sector companies who are recognising the value of investing in the mental health and wellbeing of their staff. In addition we have purchased our Induction Award Preparation for Practice which has been rated by the Scottish Qualification Agency (SQA) and is now a fully accredited award. This offers staff the opportunity to gain a formal qualification which recognises their learning and practice within a social care organisation and provides valuable accreditation points as these are essential for them to meet the Scottish Social Services registration criteria for social care workers. Our application to the SQA to become an official learning centre will be completed in 2018 and offers the potential to diversify the organisation's income from non-grant and statutory funding sources.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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



## GLASGOW ASSOCIATION FOR MENTAL HEALTH

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2018

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#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Organisational structure

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 19 April 2016. 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 Director 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 and the key standards as set out by our regulatory bodies. These include the Office of the Scottish Charity Regulator (OSCR) guidance for Charity Trustees, the organisation's requirements as providers to meet the standards of care, the "Care Standards" under the Scottish Care Inspectorate and our requirements as employers under the Scottish Social Services Council. The Care Inspectorate and the Scottish Social Services Council (SSSC) were created under the Regulation of Care (Scotland) Act 2001 to protect people who use services, raise standards of practice and strengthen and support the professionalism of the social care workforce. The SSSC Codes of Practice sets out the standards social service workers and their employers should meet and are viewed as essential. The organisation employs staffs who are legally required to be registered by the Scottish Social Services Council, (SSSC) and whose fitness to practice is monitored and regulated by this body. Our services are registered and regularly inspected by the Scottish Care Inspectorate. The work of the organisation is also 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. We are introducing a process of appraisal for Board Members which reflects our commitment of maintaining high standards of governance.

##### 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
- Identification and management of risks

TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2018

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**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.

**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), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

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

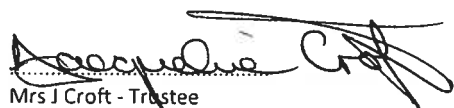
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

**AUDITORS**

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 20/9/18 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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**Opinion**

We have audited the financial statements of Glasgow Association For Mental Health (the 'charitable company') for the year ended 31 March 2018 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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 2018 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; 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.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

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 charitable company'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.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and 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, 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.

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

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Trustees' Report.

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

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**Responsibilities of trustees**

As explained more fully in the Statement of Trustees Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.


**Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Use of our report**

This report is made solely to the charitable company's 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.

 *Consilium Audit Limited*

David Holt (Senior Statutory Auditor)

for and on behalf of Consilium Audit Limited (Statutory Auditor)

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

169 West George Street

Glasgow

G2 2LB

Date: 8/10/18

GLASGOW ASSOCIATION FOR MENTAL HEALTH

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2018

	Notes	Unrestricted funds £	Restricted funds £	Pension fund £	2018 Total funds £	2017 Total funds £
<b>INCOME FROM</b>						
Donations and legacies	2	19,823	-	-	19,823	6,425
<b>Charitable activities</b>	4					
Direct charitable activities		623,027	1,877,468	-	2,500,495	2,462,770
Investment income	3	1,422	-	-	1,422	1,743
Other income		<u>42,438</u>	<u>-</u>	<u>-</u>	<u>42,438</u>	<u>56,480</u>
<b>Total</b>		<u>686,710</u>	<u>1,877,468</u>	<u>-</u>	<u>2,564,178</u>	<u>2,527,418</u>
<b>EXPENDITURE ON</b>						
<b>Charitable activities</b>	5					
Direct charitable activities		<u>826,587</u>	<u>1,717,288</u>	<u>-</u>	<u>2,543,875</u>	<u>2,522,033</u>
<b>Total</b>		<u>826,587</u>	<u>1,717,288</u>	<u>-</u>	<u>2,543,875</u>	<u>2,522,033</u>
<b>NET INCOME/(EXPENDITURE) BEFORE PENSION ADJUSTMENTS</b>		(139,877)	160,180	-	20,303	5,385
Net actuarial gains/(losses)		<u>-</u>	<u>-</u>	<u>675,000</u>	<u>675,000</u>	<u>(729,000)</u>
<b>NET INCOME/(EXPENDITURE)</b>		(139,877)	160,180	675,000	695,303	(723,615)
<b>Transfers between funds</b>	16	<u>153,651</u>	<u>(153,651)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		13,774	6,529	675,000	695,303	(723,615)
<b>RECONCILIATION OF FUNDS</b>						
<b>Total funds brought forward</b>		<u>420,763</u>	<u>921,255</u>	<u>(675,000)</u>	<u>667,018</u>	<u>1,390,633</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>434,537</u>	<u>927,784</u>	<u>-</u>	<u>1,362,321</u>	<u>667,018</u>

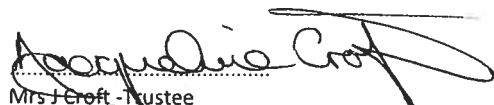
The notes form part of these financial statements

BALANCE SHEET  
AT 31 MARCH 2018

	Notes	2018 £	2017 £
<b>FIXED ASSETS</b>			
Tangible assets	11	223,653	244,489
<b>CURRENT ASSETS</b>			
Debtors	12	157,398	82,045
Cash at bank and in hand		<u>1,626,789</u>	<u>1,700,595</u>
		1,784,187	1,782,640
<b>CREDITORS</b>			
Amounts falling due within one year	13	(645,519)	(685,111)
<b>NET CURRENT ASSETS</b>		<u>1,138,668</u>	<u>1,097,529</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,362,321	1,342,018
<b>PENSION LIABILITY</b>	17	-	(675,000)
<b>NET ASSETS</b>		<u>1,362,321</u>	<u>667,018</u>
<b>FUNDS</b>	16		
Unrestricted funds		434,537	420,763
Restricted funds		927,784	921,255
Pension fund		-	(675,000)
<b>TOTAL FUNDS</b>		<u>1,362,321</u>	<u>667,018</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 20/9/18 and were signed on its behalf by:

  
Mrs J Croft - Trustee

  
Ms J Graydon - Chair

The notes form part of these financial statements

GLASGOW ASSOCIATION FOR MENTAL HEALTH

CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2018

	Notes	2018 £	2017 £
<b>Cash flows from operating activities:</b>			
Cash generated from operations	20	<u>(75,228)</u>	<u>(121,915)</u>
<b>Net cash provided by (used in) operating activities</b>		<u>(75,228)</u>	<u>(121,915)</u>
<b>Cash flows from investing activities:</b>			
Interest received		<u>1,422</u>	<u>1,743</u>
<b>Net cash provided by (used in) investing activities</b>		<u>1,422</u>	<u>1,743</u>
<b>Change in cash and cash equivalents in the reporting period</b>		(73,806)	(120,172)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>1,700,595</u>	<u>1,820,767</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>1,626,789</u>	<u>1,700,595</u>

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018**

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**1. ACCOUNTING POLICIES****Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**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 are the costs associated with the governance arrangements of the Association. These costs are associated with constitutional and statutory requirements of running the Association, for example the cost of trustee meetings, the cost of legal advice for trustees and the cost of preparing and auditing the statutory accounts.

**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 the cost less estimated residual value of each asset over its estimated useful life.

Leasehold property	- 4% on cost
Fixtures and fittings	- 7% to 50% straight line

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.

**Financial instruments**

The Company has chosen to adopt Sections 11 and 12 of FRS 102 in respect of 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 Company 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.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2018

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1. ACCOUNTING POLICIES - continued

**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 net income for the year on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

Members of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity contribution is restricted to the contributions payable in the year. There were no outstanding contributions at the year end.

The money purchase plan is independently managed and the plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan. The pension fund is then converted into a pension upon the employee's normal retirement age which is defined as when they are eligible for a state pension. The charity has no liability beyond making its contributions and paying across deductions for the employee's contributions.

The pension costs charged to the Statement of Financial Activities represent the amount of the employer's contributions payable to the defined contribution pension schemes in respect of the accounting period.

The charity is also an admitted body to the Strathclyde Pension Fund (SPF), which is administered by Glasgow City Council and which requires contributions to be made to its fund. This is a defined benefit scheme that is externally funded and contracted out of the State Earnings Related Pensions Scheme. Contributions to the scheme are charged to the Statement of Financial Activities so as to spread the cost of pensions over employees' working lives with the charity in such a way that the pension costs is a substantially level percentage of current and future pensionable payroll. The contributions are determined by qualified actuaries on the basis of periodic valuations.

The defined benefit scheme was closed to new members in 2004. Pension scheme assets are measured at market value. Pension scheme liabilities are measured in a projected unit method and discounted at the current rate of return on a high quality corporate bond or equivalent term and currency to the liability.

The assets of the scheme are held separately from those of GAMH, in a separately administered fund. The amount charged in resources expended includes the current service cost. This is included as part of staff costs. Past service costs are recognised immediately in the Statement of Financial Activities if the benefits have vested. If the benefits have not vested immediately, the costs are recognised over the period until vesting occurs. The interest cost and the expected return on assets are shown as a net amount as interest receivable.

Actuarial gains and losses are recognised immediately in the 'Other recognised gains and losses'.

Details of the pension scheme are disclosed in note 17 to the financial statements.

The resulting defined benefit asset or liability, is presented separately on the face of the balance sheet.



GLASGOW ASSOCIATION FOR MENTAL HEALTH

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2018

1. ACCOUNTING POLICIES - continued

**Provisions for liabilities**

Provisions are recognised when the charity has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; the amount of the obligation can be estimated reliably.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increases in the provision due to the passage of time is recognised as a finance cost.

**Cash and cash equivalents**

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

2. DONATIONS AND LEGACIES

	2018	2017
	£	£
Donations	<u>19,823</u>	<u>6,425</u>

3. INVESTMENT INCOME

	2018	2017
	£	£
Deposit account interest	<u>1,422</u>	<u>1,743</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2018	2017
		£	£
Local authority funding	Direct charitable activities	2,386,118	2,250,264
Big Lottery Fund income	Direct charitable activities	<u>114,377</u>	<u>212,506</u>
		<u>2,500,495</u>	<u>2,462,770</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 6)	Totals
	£	£	£
Direct charitable activities	<u>2,365,808</u>	<u>178,067</u>	<u>2,543,875</u>

6. SUPPORT COSTS

	Governance costs
	£
Direct charitable activities	<u>178,067</u>

**GLASGOW ASSOCIATION FOR MENTAL HEALTH**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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

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

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Auditors' remuneration	7,920	7,680
Depreciation - owned assets	20,836	20,838
Other operating leases	<u>48,882</u>	<u>88,459</u>

A premium of £500 (2017: £500) was paid for trustees' indemnity insurance.

**8. TRUSTEES' REMUNERATION AND BENEFITS**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Trustees' salaries	73,939	81,267
Trustees' social security	9,072	10,184
Trustees' pension contributions to defined benefit schemes	<u>17,442</u>	<u>16,258</u>
	<u>100,452</u>	<u>107,709</u>

The trustees' remuneration relates to Mrs J Croft as Director.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2018 nor for the year ended 31 March 2017.

GLASGOW ASSOCIATION FOR MENTAL HEALTH

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2018

9. STAFF COSTS

	2018	2017
	£	£
Wages and salaries	1,784,081	1,727,276
Social security costs	137,209	152,066
Other pension costs	150,842	131,692
	<u>2,072,132</u>	<u>2,011,034</u>

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

	2018	2017
Trustees	1	1
Administration and support	83	81
	<u>84</u>	<u>82</u>

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

	2018	2017
£60,001 - £70,000	-	1
£70,001 - £80,000	1	-
	<u>1</u>	<u>-</u>

The average number of employees during the year represents approximately 77 (2017: 76) full time equivalent employees. The charity also had an average of 15 (2017: 13) sessional staff throughout the year.

**Key Management remuneration**

Key management of the charity are its Trustees, the Director, Head of Finance and Central Services Manager. Salaries for the Key Management, including salaries and employer's pension for the year ended 31 March 2018 was £201,878 (2017: £198,796).

**GLASGOW ASSOCIATION FOR MENTAL HEALTH**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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

	Unrestricted funds £	Restricted funds £	Pension fund £	Total funds £
<b>INCOME FROM</b>				
Donations and legacies	6,425	-	-	6,425
<b>Charitable activities</b>				
Direct charitable activities	577,659	1,885,111	-	2,462,770
Investment income	1,743	-	-	1,743
Other income	<u>36,988</u>	<u>19,492</u>	<u>-</u>	<u>56,480</u>
<b>Total</b>	622,815	1,904,603	-	2,527,418
<b>EXPENDITURE ON</b>				
<b>Charitable activities</b>				
Direct charitable activities	<u>788,155</u>	<u>1,733,878</u>	<u>-</u>	<u>2,522,033</u>
<b>Total</b>	788,155	1,733,878	-	2,522,033
<b>Net actuarial gains/(losses)</b>	<u>-</u>	<u>-</u>	<u>(729,000)</u>	<u>(729,000)</u>
<b>NET INCOME/(EXPENDITURE)</b>	(165,340)	170,725	(729,000)	(723,615)
<b>Transfers between funds</b>	<u>155,425</u>	<u>(155,425)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>	(9,915)	15,300	(729,000)	(723,615)
<b>RECONCILIATION OF FUNDS</b>				
<b>Total funds brought forward</b>	430,678	905,955	54,000	1,390,633
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>420,763</u></u>	<u><u>921,255</u></u>	<u><u>(675,000)</u></u>	<u><u>667,018</u></u>

**GLASGOW ASSOCIATION FOR MENTAL HEALTH**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2018**

**11. TANGIBLE FIXED ASSETS**

	Leasehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2017 and 31 March 2018	<u>376,946</u>	<u>187,392</u>	<u>564,338</u>
<b>DEPRECIATION</b>			
At 1 April 2017	138,215	181,634	319,849
Charge for year	<u>15,078</u>	<u>5,758</u>	<u>20,836</u>
At 31 March 2018	<u>153,293</u>	<u>187,392</u>	<u>340,685</u>
<b>NET BOOK VALUE</b>			
At 31 March 2018	<u>223,653</u>	<u>-</u>	<u>223,653</u>
At 31 March 2017	<u>238,731</u>	<u>5,758</u>	<u>244,489</u>

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2017 £
Trade debtors	149,777	82,045
Prepayments and accrued income	<u>7,621</u>	<u>-</u>
	<u>157,398</u>	<u>82,045</u>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2017 £
Trade creditors	22,426	20,439
Social security and other taxes	31,381	31,694
Other creditors	14,121	5,176
Accruals and deferred income	<u>577,591</u>	<u>627,802</u>
	<u>645,519</u>	<u>685,111</u>

**14. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2018 £	2017 £
Within one year	34,186	24,044
Between one and five years	<u>74,667</u>	<u>2,186</u>
	<u>108,853</u>	<u>26,230</u>

GLASGOW ASSOCIATION FOR MENTAL HEALTH

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2018

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	Pension fund	2018 Total funds	2017 Total funds
	£	£	£	£	£
Fixed assets	223,653	-	-	223,653	244,489
Current assets	856,403	927,784	-	1,784,187	1,782,640
Current liabilities	(645,519)	-	-	(645,519)	(685,111)
Pension liability	-	-	-	-	(675,000)
	<u>434,537</u>	<u>927,784</u>	<u>-</u>	<u>1,362,321</u>	<u>667,018</u>

16. MOVEMENT IN FUNDS

	At 1/4/17 £	Net movement in funds £	Transfers between funds £	At 31/3/18 £
<b>Unrestricted funds</b>				
General reserve	176,274	(119,041)	153,651	210,884
Designated - capital reserve	<u>244,489</u>	<u>(20,836)</u>	<u>-</u>	<u>223,653</u>
	420,763	(139,877)	153,651	434,537
<b>Restricted funds</b>				
Other restricted reserves	137,695	(7,451)	(5,387)	124,857
Supported services	576,787	139,757	(125,534)	591,010
Later life matters	13,195	(21,905)	8,710	-
Adult carers	91,096	8,483	(27,715)	71,864
Debt and money advice	12,784	3,725	(3,725)	12,784
Young carers	<u>89,698</u>	<u>37,571</u>	<u>-</u>	<u>127,269</u>
	921,255	160,180	(153,651)	927,784
<b>Pension reserve</b>	<u>(675,000)</u>	<u>675,000</u>	<u>-</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>667,018</u>	<u>695,303</u>	<u>-</u>	<u>1,362,321</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General reserve	686,710	(805,751)	-	(119,041)
Designated - capital reserve	<u>-</u>	<u>(20,836)</u>	<u>-</u>	<u>(20,836)</u>
	686,710	(826,587)	-	(139,877)
<b>Restricted funds</b>				
Other restricted reserves	97,964	(105,415)	-	(7,451)
Supported services	1,324,491	(1,184,734)	-	139,757
Later life matters	18,600	(40,505)	-	(21,905)
Adult carers	326,534	(318,051)	-	8,483
Debt and money advice	63,613	(59,888)	-	3,725
Young carers	<u>46,266</u>	<u>(8,695)</u>	<u>-</u>	<u>37,571</u>
	1,877,468	(1,717,288)	-	160,180
<b>Pension reserve</b>	<u>-</u>	<u>-</u>	<u>675,000</u>	<u>675,000</u>
<b>TOTAL FUNDS</b>	<u>2,564,178</u>	<u>(2,543,875)</u>	<u>675,000</u>	<u>695,303</u>

GLASGOW ASSOCIATION FOR MENTAL HEALTH

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2018

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/16 £	Net movement in funds £	Transfers between funds £	At 31/3/17 £
<b>Unrestricted Funds</b>				
General reserve	165,351	(216,863)	282,565	176,274
Designated - capital reserve	265,327	(20,838)	-	244,489
Designated - personalisation reserve	-	72,361	(72,361)	-
	430,678	(165,340)	155,425	420,763
<b>Restricted Funds</b>				
Other restricted reserves	158,873	(10,663)	(10,515)	137,695
Supported services	581,300	92,977	(97,490)	576,787
Later life matters	19,728	3,844	(10,377)	13,195
Adult carers	62,822	60,690	(32,416)	91,096
Debt and money advice	20,035	(7,251)	-	12,784
Young carers	63,197	31,128	(4,627)	89,698
	905,955	170,725	(155,425)	921,255
<b>Pension reserve</b>	54,000	(729,000)	-	(675,000)
<b>TOTAL FUNDS</b>	<u>1,390,633</u>	<u>(723,615)</u>	<u>-</u>	<u>667,018</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General reserve	45,156	(262,019)	-	(216,863)
Designated - personalisation reserve	577,659	(505,298)	-	72,361
Designated - capital reserve	-	(20,838)	-	(20,838)
	622,815	(788,155)	-	(165,340)
<b>Restricted funds</b>				
Other restricted reserves	101,059	(111,722)	-	(10,663)
Supported services	1,283,357	(1,190,380)	-	92,977
Later life matters	105,119	(101,275)	-	3,844
Adult carers	318,866	(258,176)	-	60,690
Debt and money advice	49,936	(57,187)	-	(7,251)
Young carers	46,266	(15,138)	-	31,128
	1,904,603	(1,733,878)	-	170,725
<b>Pension reserve</b>	-	-	(729,000)	(729,000)
<b>TOTAL FUNDS</b>	<u>2,527,418</u>	<u>(2,522,033)</u>	<u>(729,000)</u>	<u>(723,615)</u>

Other restricted funds represents smaller monies received from the charity'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.

Supported services reserves represents funding received for the provision of mental support in the community.

Latter life matters reserves represents funding received from Big Lottery and others for the support of older people 60+ who are living with a long term condition and to unpaid carers of people with mental health problems.



**GLASGOW ASSOCIATION FOR MENTAL HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2018**

**16. MOVEMENT IN FUNDS – continued**

Adult carers reserves represents funding received from Glasgow City Council and others for the support of adult carers.

Debt and money advice project reserve represents funding received from the Scottish Legal Aid Board and others for the provision of money and advice services for those with mental health problems.

Young carers reserves represents funding received from the National Health Service and Big Lottery for the support of young carers.

Unrestricted reserves represents 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.

The pension reserve represents the Strathclyde Pension Fund asset/(liability).

**Transfers between funds**

In the year ended 31 March 2018 a transfer of £162,361 (2017: £152,439) has been made from restricted reserves to unrestricted reserves in relation to internal management and training charges made in the year to each individual project.

In the year ended 31 March 2018 a transfer of £8,710 (2017: £nil) has been made from unrestricted reserves to restricted reserves in relation to deficits on individual projects.

In the year ended 31 March 2017 the Trustees also agreed to transfer £19,592 from the restricted funds to the designated personalisation reserve as the balance related to surpluses that have arisen wholly as a result of internal efficiencies within the organisation and which are not repayable to any under as the contracted service/hours have been delivered in full.

**17. EMPLOYEE BENEFIT OBLIGATIONS**

Glasgow Association for Mental Health participates in the Local Government Pension Scheme, which is administered by Strathclyde Pension Fund and is a defined benefit pension scheme. The assets are held separately from those of the charity in investments and are under the supervision of the Fund Trustees,

The Strathclyde Pension Fund is a defined benefit pension scheme into which employee' and employer's contributions, and interest and dividends from investments are paid and from which pensions, lump sums and superannuation benefits are paid out. Employees' contributions are tiered and employer's basic contributions are assessed every three years by an actuary and are fixed to ensure the fund remains solvent and in a position to meet its future liabilities. The actuarial method used is known as Projected Unit Credit Method. The last actuarial valuation was at 31 March 2014 and following this valuation employer's contributions increased to 23.6% for the years ended 31 March 2015 and 2016-2018 respectively. Employer's contributions for the period 31 March 2017 amounted to £209,000 and was based on as 23.6% contribution.

The amounts recognised in the balance sheet are as follows:

	<b>Defined benefit pension plans</b>	
	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Present value of funded obligations	(13,092,000)	(14,772,000)
Fair value of plan assets	<u>14,124,000</u>	<u>14,097,000</u>
	1,032,000	(675,000)
Amounts not recognised as an asset	<u>(1,032,000)</u>	<u>-</u>
Deficit	-	(675,000)
Liability	<u>-</u>	<u>(675,000)</u>

**GLASGOW ASSOCIATION FOR MENTAL HEALTH**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2018**

**17. EMPLOYEE BENEFIT OBLIGATIONS - continued**

The amounts recognised in the statement of financial activities are as follows:

	<b>Defined benefit pension plans</b>	
	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Current service cost	179,000	134,000
Net interest from net defined benefit asset/liability	<u>18,000</u>	<u>(3,000)</u>
	<u>197,000</u>	<u>131,000</u>
Actual return on plan assets	<u>365,000</u>	<u>400,000</u>

Changes in the present value of the defined benefit obligation are as follows:

	<b>Defined benefit pension plans</b>	
	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Defined benefit obligation	14,772,000	11,378,000
Current service cost	179,000	134,000
Contributions by scheme participants	29,000	28,000
Interest cost	383,000	397,000
Benefits paid	(264,000)	(219,000)
Actuarial (gains)/losses from changes in financial assumptions	<u>(2,007,000)</u>	<u>3,054,000</u>
	<u>13,092,000</u>	<u>14,772,000</u>

Changes in the fair value of scheme assets are as follows:

	<b>Defined benefit pension plans</b>	
	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Fair value of scheme assets	14,097,000	11,432,000
Contributions by employer	105,000	209,000
Contributions by scheme participants	29,000	28,000
Expected return	365,000	400,000
Benefits paid	(264,000)	(219,000)
Return on plan assets (excluding interest income)	<u>(208,000)</u>	<u>2,247,000</u>
	<u>14,124,000</u>	<u>14,097,000</u>

The amounts recognised in other recognised gains and losses are as follows:

	<b>Defined benefit pension plans</b>	
	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Actuarial (gains)/losses from changes in financial assumptions	2,007,000	(3,054,000)
Return on plan assets (excluding interest income)	<u>(208,000)</u>	<u>2,247,000</u>
	<u>1,799,000</u>	<u>(807,000)</u>

**GLASGOW ASSOCIATION FOR MENTAL HEALTH**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2018**

**17. EMPLOYEE BENEFIT OBLIGATIONS - continued**

The major categories of scheme assets as a percentage of total scheme assets are as follows:

	Defined benefit pension plans	
	2018	2017
Equities	70%	71%
Bonds	18%	12%
Property	11%	11%
Cash	1%	6%

The estimated employer contributions for the year to 31 March 2019 are £105,000.

The bid value of the Fund's assets as at 31 March 2018 is estimated to be £20,320,000,000 provided by the Administering Authority, index returns where necessary and estimated adjustments for the difference between the mid-market (as supplied) and bid (as required) value of assets.

Principal actuarial assumptions at the balance sheet date (expressed as weighted averages)

	2018	2017
Discount rate	2.7%	2.6%
Future salary increases	3.6%	4.4%
Future pension increases	2.4%	2.4%

Life expectancy is based on the Fund's VitaCurves with improvements in line with the CMI 2016 model assuming current rates of improvements have peaked and will converge to a long term rate of 1.5% p.a. for males and 1.25% p.a. for females. Based on the assumptions, the average future life expectancies at age 65 are 21.4 years for current male pensioners and 23.7 years for female current pensioners. For future pensioners, the average future life expectancies at age 65 are 23.4 years for males and 25.8 years for females.

**18. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2018 and 31 March 2017.

**19. COMPANY LIMITED BY GUARANTEE**

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

**20. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2018	2017
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	695,303	(723,615)
Adjustments for:		
Depreciation charges	20,836	20,838
Actuarial (Gain)/losses	(675,000)	729,000
Interest received	(1,422)	(1,743)
Increase in debtors	(75,353)	(32,441)
Decrease in creditors	(39,592)	(113,954)
Net cash provided by (used in) operating activities	<u>(75,228)</u>	<u>(121,915)</u>