

Charity registration number 011684 (Scotland)

Company registration number SC162089 (Scotland)

**GLASGOW ASSOCIATION FOR MENTAL HEALTH
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

GLASGOW ASSOCIATION FOR MENTAL HEALTH

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GLASGOW ASSOCIATION FOR MENTAL HEALTH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr J S Wood (Chair) Mrs J Croft Mr I Cunningham Mr J Dane Ms J Graydon Mr R Sharp Mr J R Docherty-Hughes
Secretary	Mrs L M Middell
Charity number (Scotland)	011684
Company number	SC162089
Registered office	St Andrews By The Green 33 Turnbull Street Glasgow United Kingdom G1 5PR
Auditor	Consilium Audit Limited 169 West George Street Glasgow Scotland G2 2LB
Bankers	Bank of Scotland 235 Sauchiehall Street Glasgow G2 3EY
Solicitors	Burness Paull LLP 50 Lothian Road Festival Square Edinburgh Scotland EH3 9WJ

GLASGOW ASSOCIATION FOR MENTAL HEALTH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Trust Deed, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

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; and to enable users of services and their carers to have a voice in the wider community.

What we do

Glasgow Association for Mental Health ("GAMH") exists for public benefit by promoting the mental health and wellbeing of the people and communities of Greater Glasgow. The charity operates within an equalities and human rights context ensuring that people experiencing mental ill-health and mental illnesses are treated fairly, without discrimination or stigma, in all aspects of their charity's governance, service design and delivery.

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

We achieve this by:

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

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

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. In recognition of our commitment to our workforce, GAMH is a member of the Living Wage Foundation and a signatory to the Scottish Government Fair Work Convention and Framework. In 2023 GAMH was invited to be part of the Scottish Government's Effective Voice Project designed to improve the working experience of the adult social care workforce. The project involves a series of workplace surveys based on the Fairwork Framework to progress the recommendations already outlined in the Fair Work Convention report, which have also been endorsed by the Independent Review of Adult Social Care. GAMH has long been committed to "fair work practices", which are defined as work which offers "effective voice, opportunity, security, fulfilment and respect; that balances the rights and responsibilities of employers and workers and that can generate benefits for individuals, organisations and society" - www.fairworkconvention.scot. We believe that promoting a positive workplace experience for our workforce and volunteers and paying all staff at least the Scottish Living Wage is an essential way in which we meet our overall organisational values and mission. Currently all staff are paid a minimum of £10.90 per hour and volunteers are reimbursed for all expenses they incur when volunteering within the organisation. In addition, all staff this year received a 3.8% uplift in their salaries from 1st April 2023 and subsequently, to address in some way the increased cost of living, a one-off payment of £700 in December 2023.

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The salary increase was awarded on a substantive basis and sets GAMH apart from most other social care agencies in the sector in Glasgow. The additional £700 one-off payment was provided to staff on a pro rata basis and subject to Tax and NI. Our total reward package offered to GAMH contracted employees offers an attractive and substantial range of benefits for staff which include enhanced sick pay, death in service payments, free employee counselling, maternity and paternity leave, paid travel time and travel expenses, and a cycle to work scheme. In relation to staff wellbeing this year we continued to provide staff with access to Mindfulness and yoga sessions, and to encourage staff to participate in the National Wellbeing Hub and Workforce Wellbeing Service which provides direct support for health and social care staff. This sits alongside our other wellbeing activities within the organisation including our Wellbeing Fund which pays each staff member £40 which they can choose to use to towards collective or individual staff wellbeing activities. We are fully committed to staff wellbeing and making GAMH a positive and rewarding environment for our workforce.

Alongside our formal participation in the Effective Voice Project this year we have continued to 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. All newly recruited GAMH staff undertake our Preparation for Practice Award (PFP), a customised award designed to support the learning requirements of the social care workforce and provide knowledge and offer reflection on the values, policies and procedures and practice approach of GAMH. The award itself is levelled at SCQF Level 6 and accredited by the SQA. Our Learning and Development staff have developed effective skills as assessors and verifiers to support our Learning Centre, develop the PFP candidates and support them to gain their qualification. Our Learning Centre has maintained its high rating following our SQA Qualification Inspection this year. GAMH staff are provided with regular opportunities to access and undertake additional training as part of their personal development through our ongoing comprehensive Learning and Development programme which takes account of the requirements of the Scottish Social Services Council Codes of Practice and the National Health & Social Care Standards. GAMH has a database of staff qualifications and training that reflects their commitment to learning and development and links into individuals Continuous Professional Learning requirements. GAMH promotes a culture of leadership and initiative at all levels within the organisation's workforce and we are determined to provide opportunities for staff to learn and develop skills which will support their career progression at GAMH. This includes providing our workforce with access to the appropriate Scottish Vocational Qualifications in the form of SVQs and Professional Development Awards. These accredited courses and our ongoing training programme supports staff to in meeting the registration and post registration requirements of the Scottish Social Services Council. Key training includes Safeguarding; SVQ 2 Social Services and Healthcare; SVQ 4 Leadership and Management for Care Services; PDA Health & Social Care Supervision; Suicide Awareness and Responding; Equalities & Human Rights. These courses draw on 'Scotland's Knowledge and Skills Framework for Mental Health Improvement, Self-Harm and Suicide Prevention'.

We have continued to expand our portfolio of self-directed online learning programmes, allowing staff to undertake additional topics and learn at their own pace, which includes training on mental health, equalities, health and safety, dementia, safeguarding and addiction topics.

Our volunteer/befriending project has inducted 16 new volunteers this year and continues to support 3 long standing volunteers in their befriending role. Our volunteer induction programme is adapted to offer a hybrid approach increasing the accessibility of the volunteer training and allowing us to deliver the sessions at times which suit potential volunteers who may have full time jobs. We recognise that volunteers have chosen to commit to their role within GAMH at no financial reward; this motivates us to ensure that we provide volunteers with a valuable and positive experience. We recognise the mutual benefits of volunteering to the organisation where we benefit from the creative skills and talents of our volunteers and they in return receive meaningful opportunities to gain experience of working within a modern and recovery focused mental health service environment. To ensure our volunteers are safe and competent we undertake regular 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 or have obtained study places at college or university.

GLASGOW ASSOCIATION FOR MENTAL HEALTH

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

FOR THE YEAR ENDED 31 MARCH 2024

Achievements 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. The department also offers mental health and wellbeing related training to local businesses, statutory and third sector organisations.

Internal training programmes are provided to meet the ongoing learning needs of GAMH staff and volunteers and are designed specifically to support and develop their skills and knowledge for their current and future roles.

All staff complete GAMH's Introduction to Mandatory Training pack at the start of employment, ensuring that they have the knowledge and skills to undertake direct work with service users. The pack is kept under review in response to changes in legislative and regulatory frameworks, and a section about the Codes of Practice and the Health & Social Care Standards was added this year.

GAMH Induction Award: Preparation for Practice, SCQF Level 6

In the first year of employment staff undertake GAMH's Induction Award: Preparation for Practice, SCQF Level 6, recognised by the Scottish Qualification Authority. This year 22 staff achieved their qualification and for those who need to gain a registerable qualification a substantial part of the knowledge points from the Award are transferable to SVQ 2 Social Care and Healthcare.

Registerable Qualifications and Personal Development Awards

This year, a further 14 staff were supported to complete qualifications over and above the 'Preparation in Performance' qualification:

- Six staff achieved the SVQ 2 Social Services and Healthcare, SCQF Level 6,
- Eight staff achieved their PDA in Health and Social Care Supervision, SCQF Level 7.

Staff training calendar

This year we provided 28 training courses internally for staff, with the majority of them in-person. Staff also have regular access to mandatory courses through Glasgow City HSCP & NHSGGC, including Adult Protection, Mental Health Awareness, Welfare Rights, Personality Disorder, and Sage & Thyme. Sage & Thyme provides a memorable structure for supportive conversations and promotes effective communication.

GAMH's E-learning calendar provides self-directed learning on a wide range of topics which promote safe and high-quality services, with many of them from NHS Education for Scotland.

Staff Wellbeing - GAMH provided quarterly Mindfulness drop-in sessions in response to staff requests. Staff can also access the National Wellbeing Hub and Workforce Wellbeing Service which provides support for social care staff, as well as our employee counselling service.

GAMH's SQA Approved Learning Centre - manages the delivery of our Induction Award. We regularly review learning materials, and operations policies and procedures in line with SQA guidelines and changes in the regulatory frameworks for social care. The team delivering the award meets regularly to review candidate progress, standardise marking and verification processes, and develop the qualification workbooks.

GAMH provided placements for three social work students with excellent feedback about the learning opportunities and the support provided by our link workers and teams. Students were from MSc Social Work, University of West of Scotland and the BA Hons in Social Work, Caledonian University.

GAMH Lived Experience Training is a social enterprise which brings the expertise of people who have lived with and have experience with mental health issues to educate people about mental health and related topics. The voices of people in recovery are a powerful influence for change. This year a member of the team was involved in the development of a film about Glasgow's partnership approach to suicide prevention which was launched at the Suicide Prevention conference in Glasgow. The team review the courses we deliver to carers, and they have co-delivered several of these, sharing tips on how they support their own wellbeing.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Suicide Bereavement Training – Wave after Wave. This training was commissioned by the Glasgow City Health and Social Care Partnership and worked in close partnership with Pure Potential Scotland and Third Sector Lab to deliver the project. The materials were co-designed by 71 members of staff and 18 individuals with lived experience, and the voices of lived experience feature heavily throughout. The aim is to ensure that all staff, supporters, and volunteers coming into contact with those bereaved by suicide have an understanding of the complex nature and impact of a suicide bereavement and are able to provide a compassionate and empathetic response whilst being aware of the impact of their work on their own well-being.

The course now forms part of Glasgow's Suicide Prevention Training Programme across the city, and it is beginning to be rolled out in other areas of Scotland including the Borders.

We had an event to share experiences and learning from the delivery of the course by the suicide prevention partnership in Glasgow and participant feedback continues to be extremely positive, confirming the importance and value of the training.

"This training will create more compassion, empathy and awareness in a world where organisations and staff are firefighting and forget to stop, think and process."

One of GAMH's Lived Experience trainers contributed to a new film about the partnership approach to suicide prevention in Glasgow HSCP. The film was launched at the Suicide Prevention Scotland Conference - Creating Hope Together in March 2024.

Being there for someone at risk of suicide

GAMH was also commissioned by Glasgow City HSCP to develop short films and a resource pack for carers supporting a loved one experiencing suicidal thoughts or who may be at risk of suicide. The guide was co-developed with carers and focuses on the needs of crisis carers and includes advice about carers rights and the support available; self-care; and developing support networks. The guide and videos are now hosted on the Glasgow's 'Your Support Your Way - Suicide Prevention' website <https://www.yoursupportglasgow.org/glasgow-homepage/pages/suicide-prevention/resources/>.

Equalities and anti-stigma programme

Equality and Social Justice are core values of GAMH and underpin the organisation's mission and vision. We believe that equality and social justice are essential for mental health recovery and wellbeing, that everyone has the right to make the most of their lives and their talents and that everyone has the right to have their personal identity respected.

Given our core values and our obligations as an employer and service provider under the Equalities Act 2010, Equality Training is mandatory for all staff and is provided for volunteers and for people we support who become involved in staff recruitment. Mandatory Equality and Diversity Training is one of a range of measures that GAMH has in place to ensure that the organisation will comply with its Public Sector Equality Duty (the General Duty) under the Equality Act 2010.

In addition, the organisation has in place a range of policies and procedures to ensure compliance. These include an Equality Policy, a Participation Strategy, a Whistle-blowers Policy, and a Dignity at Work Policy.

GAMH can access additional external advice, if necessary, on the development of its policies and procedures through either the Employers Advisory Service based at Glasgow Council for the Voluntary Sector (GCVS) or the organisation's Legal Advisors, Burness Paull, who specialise in providing advice to third sector organisations.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Service Centres

GAMH Service Centres work within the geographical areas as defined by the Glasgow City Health and Social Care Partnership. Our North Service centre covers the North East and North West of the city, and our South Service centre covers the South East and South West areas of Glasgow. The Service Centres are commissioned by Glasgow's Health and Social Care Partnership (HSCP) and funded through a block funding arrangement from the Adult Services, Mental Health budget. The service is contract managed by the Mental Health Commissioning Team and performs to the mental health benchmarks for the relevant performance indicators captured through the 6 monthly PQR/PSR and detailed within the Service Specification. This service is registered with the Care Inspectorate as a combined Care at Home and Housing Support Service which adheres to the National Care Standards and staff working in the service are required to follow the Continued Professional Learning (CPL) and qualification framework outlined by the SSSC. Service Centres provide a referral pathway for Primary Care Mental Health Teams, GP Practices, Social Care Connect, Housing Providers, Community Addiction teams and Homeless Services. Referral criteria is people who require support with mental health and related self-management issues. Our Service Centre teams offer a six month one-to-one service, a group support programme, befriending support and peer focussed and volunteer activities.

This financial year the service centre received 1,303 referrals and supported 1,043 individuals.

The Service Centres combination of individual and group/peer activities have been developed to provide a recovery pathway for people who can choose to move from individual support to group activities and may also progress to peer or volunteer work. Participation and choice are integral to our approach and we work alongside the people we support to encourage them to realise their own strengths and interests and identify the outcomes and goals they want to achieve from support. Our support is preventative in nature and activities are designed to increase self-esteem autonomy and self-management, and encourage the building of positive social networks with others. We provide signposting and actively promote access to mainstream local community resources and services. Our activities are strengths based and promote good mental and physical health and wellbeing, social connectiveness, and building the skills and confidence that help to equip people to live without planned formal support.

We also work in a compassionate and holistic way, recognising the importance of family and the impact that our support can have to improve not only the person being supported but also the significant people in their lives.

In 23/24 the primary reasons people were referred for support included reducing social isolation and encouraging meaningful activity, increasing access to other services, and building self-management skills. We also received referrals which required practical support to navigate housing and social welfare claims and other financial related difficulties.

Many people we support are dealing with high levels of financial stress due to the cost-of-living crisis, budgeting on low incomes to provide themselves with the basics including food, clothing, and heating. Income maximisation and housing support continues to be a priority for support, and we have continued this year to work in partnership with local benefits and money advice agencies who form a vital part of our financial inclusion work. We have also coordinated energy and cost of living workshops, worked alongside foodbanks to distribute food parcels, and participated in events to provide clothing and gifts for families across Glasgow.

This year we have noted a continued rise in the number of people referred into our service who have experienced trauma. This includes a rising number of referrals for support for people whose first language is not English and who are seeking asylum. Many are experiencing trauma linked to Complex Post Traumatic Stress Disorder (CPTSD), isolation, depression and anxiety exacerbated by the asylum process. To provide support, we engage with interpreting services and work closely with organisations such as Refuweegee, Maslow, the Well Multi-Cultural Resource Centre, Hemat Gryffe Women's Aid and Saheliya who provide additional advice and support. We also have seen an increase in referrals from people who are experiencing PTSD following military service and have made new connections with specialist organisations like Help for Heros.

In November 2023 we had an unannounced inspection visit as part of the Care Inspectorate's pilot new inspection programme. The purpose of the inspection was to confirm the scores of services such as GAMH Service Centres, which have been rated at previous inspections as low risk and well performing and which provide good quality care and support. The inspection confirmed that the Service Centres previous evaluation of very good has been maintained.

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

FOR THE YEAR ENDED 31 MARCH 2024

We continue to encourage our service users to be active citizens exercising their social rights and duties to have a say in political decision making and redesign of services which are important to them. This year the National Care Service Division of the Scottish Government held a series of regional meetings during the summer to hear the views from people across Scotland on how a National Care Service should work.

Alongside this they facilitated meetings to hear from people who use social care and support. The aim of the sessions was to develop a social care charter of rights. We encouraged GAMH service user groups and carers to lead and participate in the consultation by gathering views and opinions across the organisation and shaping a response. We look forward to the publication of the charter and will continue to alert the people we support to all opportunities to have their say on policies and agendas which impact their lives.

Groupwork Volunteer Befriending/Peer Activities

GAMH Group opportunities form part of a Recovery Pathway of support which links our individual support, volunteering and peer led activities. The citywide group programme provides opportunities which promote areas significant to mental health recovery; Mental Health/Physical Health Education & Learning and Participating and Building Social Networks. A collaborative approach to programme design and partnerships with cultural and education resources provide pathways to community engagement and personal development. Peer volunteer training and volunteer roles prepare participants for community volunteering, formal education, and employment. One of our recent community garden peer volunteers is now studying horticulture and many other participants have achieved outcomes because of planned support and participation. Many of our community partners have now resumed their community engagement workshops and we have continued our long-term partnership with the excellent Scottish Crannog Centre who invited participants to the formal opening of their newly develop site at Loch Tay where we were invited to speak alongside the First Minister at the event to highlight this important work. Programme workshops have included sessions within the newly opened Burrell Collection with an invitation to participate in art workshops. Projectability provided excellent screen-printing workshops and we were invited to join the newly refurbished Newlands Tennis Club coaching sessions and formal opening event with Judy Murray. GAMH volunteering opportunities including the volunteer Befriending Project have attracted a high volume of interest to support the work of the organisation and we have inducted 16 new volunteers this year in addition to 3 long term volunteers. Over this year we have provided over 500 group activities and workshops in addition to supporting two independent peer community engagement groups. This year has also seen a marked rise in referrals to our group programme for young people who are socially isolated, many of whom are now attending our community connections Board Game group which has generated many outcomes for participants who are finding pathways to social networks and volunteering and have established an independent peer support group.

Self-directed support (SDS)

GAMH is a significant provider of individual mental health support packages on Glasgow's Self Direct Support Framework. The team provide support across Glasgow City Health and Social Care Partnerships areas to people who have been awarded individualised budgets and have a range of mental health and physical health support needs. The service currently employs 31 members of staff who work on a Rota basis providing support 7 days per week 365 days of the year. In 2023/2024 the team supported 109 individuals and were awarded 15 new support packages. We use IROC wellbeing, a validated and respected outcome measurement tool designed by Penumbra, to capture the effect and outcomes of the people we support. This aligns with the Councils Service Outcome framework of:

- Improved Mental Health and emotional wellbeing.
- Improved Physical Health.
- Support to maintain independence.
- Individuals are supported to feel safe.
- Increased community involvement and access to meaningful activity.
- Improved ability to manage/maintain living environment..
- Improved personal relationships.
- Improved access to education, learning and employment.

This year we have recorded an exceptional range of outcomes including people accessing education, training and voluntary work, people securing tenancies, accessing specialised equipment and aids to support physical wellbeing, and building a sense of home in the community, and other mental health and wellbeing improvements such as improved diets, participation in physical activities and reductions in stress and anxiety.

GLASGOW ASSOCIATION FOR MENTAL HEALTH

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

FOR THE YEAR ENDED 31 MARCH 2024

There are strong ongoing partnerships with further education institutions, local community groups and Glasgow Life. Staff work alongside and liaise with other mental health and community services. This enables us to ensure service users are getting the support they need and can access a wide range of community resources.

Our Self Direct Support Service is also a registered delivery partner which receives referrals from the Scottish Government Future Pathways (FP) programme. Future Pathways is the first alliance partnership of its kind in Scotland, comprising Health in Mind, Penumbra, NHS Greater Glasgow & Clyde, and funded by Scottish Government. Future Pathways commissions support for survivors of in-care abuse or neglect via its network of over sixty-five delivery partner organisations across the UK as well as internationally. Future Pathways arranges fully funded support packages for adults who experienced abuse as children while living in care in Scotland. This year we have provided 18 hours of support for 3 people.

As part of Glasgow City HSCPS commitment to the development of Technology Enabled Support within social care, GAMH SDS team were invited to take part in a test for change project in the North West of the city along with other providers across the service user groups. This involved identifying service users who may benefit from Technology Enabled Care & Support (TECS) to enhance their life and increase independence. The TECS team assessed three of our service users for the possible use of SOL Connect which offers bespoke technology to suit each person's specific needs. Unfortunately, Glasgow HSCP have now suspended the project due to funding not being available currently and the continuation of this project is currently under review.

Compassionate Distress Response Service

Glasgow Association for Mental Health (GAMH) was commissioned by Glasgow City Health and Social Care Partnership (GCHSCP) in late 2019, to deliver an alternative response service for people who do not need a medical or clinical intervention in their time of emotional distress. The service was named, the Compassionate Distress Response Service (CDRS). The initial contract term was for 3 years with a possible extension for another 2 years, requiring the contract to be publicly retendered in 2023. GAMH successfully bid for the new contract in late 2023 with a continuation start date of 1st April 2024. The new contract term is for 1 year with a possible year on year funding extension for the next 3 years meaning that the total maximum contract term will be 4 years. CDRS comprises 3 strands of work.

Out of Hours Pathway - This service operates from 5pm to 2am 7 days a week and takes referrals from unscheduled care, including the Mental Health Assessment Units (MHAU) emergency services and first responders.

Primary Care Pathway - This service operates from 9am to 5pm Monday to Friday and takes referrals from GPs and their Multidisciplinary Teams.

Young People Pathway – This enhanced pathway is for 16-to-25-year old's and operates between 9am – 5pm Monday to Friday.

The uniqueness of our model is timely support to 'in the moment' distress. The speed of response from point of referral - 1 hour if referred during out of hours and within 24 hours if referred during the day. This immediate and timely response has been commended by referrers and individuals receiving the service. To date CDRS has received 15,361 referrals and have made 116,476 contacts. 100% of referrals had an attempted contact made within 1 hour from our OOH service and within 24 hours for our Primary Care In hours service. Various options for support are available including telephone support, face to face and outreach options. Follow up and 'check in' calls are made for up to 1 month, during which time our responders provide compassionate listening, validating individuals experience of distress, and we provide a range of coping and self-management strategies as well as onward signposting to other services if required. The findings of an external evaluation highlighting the impact of the first 3 years of the CDRS service can be found in link attached - <http://hdl.handle.net/11289/580344>

In August 23 Maree Todd (Minister for Public Health, Women's Health, and Sport), and Policy Advisers for Children & Young People Mental Health (Scottish Government) visited Young People's Compassionate Distress Response Service. Ms. Todd met with young people who have used the service, as well as staff from GAMH and commissioners from Glasgow City and East Dunbartonshire Health and Social Care Partnership. Ms. Todd listened to presentations by young people who talked about their experiences with CDRS and the unique way the service works. Ms. Todd further highlighted the work of Young People CDRS in her keynote speech at a Scottish Government Health event 'Supporting mental health and wellbeing in the communities' in Perth March 2024.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Key developments this year include the alignment of CDRS with Scotland's main distress model, the Distress Brief Intervention Programme (DBI), as an Associate Member. This collaboration enables CDRS to meet the needs of the target Glasgow City population, through the service, as well as embedding the ambitions of the Scottish Governments DBI programme into our service model. As an associate member of DBI we have been better able to demonstrate the impact of CDRS at a national and governmental level.

Including as part of the alignment the fact that CDRS service delivery data is collated and analysed with support from Public Health Scotland and shared with the Scottish Government. Despite only coming on board in May 2023, and with only 4 months of data analysed, Glasgow City-CDRS received more referrals than the other national distress response providers across the country. Also, in relation to service impact CDRS evidenced a bigger difference in reducing distress rating when compared with other DBI providers. 97% of individuals who had used CDRS reported receiving a compassionate response compared to 62% nationally. Another noticeable difference was a higher proportion of referrals for clients who self-reported being under the influence of alcohol and/or substances - CDRS 30% compared to other DBI providers at 10%. CDRS data also showed that 82% of individuals referred were from highest areas of deprivation compared to 67% nationally. A report from Police Scotland "Help Redesign Our Services Around Unscheduled Care" in 2023 highlighted that 80% of calls to police are wellbeing concerns and that 'people want to be listened to and have a compassionate non-medicalised or non-criminalised response and receive the most appropriate care regardless of when or where that may be'. In collaboration with colleagues from the Public Health and Mental Health Safer Communities division of Police Scotland, we developed a joint initiative for referrals from the Maryhill and Govan Police Hubs to refer directly into CDRS. Prior to this most people presenting with distress were taken to the MHAU for a clinical assessment.

There are 9 Police Hubs in total across Glasgow City and the intention will be that following a review there CDRS will engage in a similar way with Shettleston and Cathcart Police Hubs next.

We have continued this year with our East Dunbartonshire 'test for change' for young people aged 16-25 (26 if care experienced) who live within East Dunbartonshire. The service which operates from 3pm-10pm Monday to Friday provides an option for young people who may only have access to the over prescribed Child and Adolescent Mental Health Service (CAMHS) service in Glasgow City.

Information sharing is fundamental to ensuring that the right people are referred to each of the strands of our CDRS service. CDRS staff make a conscientious effort to raise awareness of the service via presentations, networking, and information sharing events. This year our information sharing work has included contributing to Missingness research facilitated by Professor Andrea E Williamson from the University of Glasgow, attending the Primary Care Mental Wellbeing Group and MH&PG (Unscheduled Care) meetings, information sessions to staff from Mental Health Triage Car, Police Custody, MHAU, British Transport Police, Colleges, and Universities.

A Refresh of the Strategy for Mental Health Services in GG&C (2023-2028) has highlighted the importance of providing a rapid and easily accessible response to those in distress, with emphasis on lower-intensity interventions and minimising the duration of service contact where appropriate. This is good news for our CDRS service as the principles underlying our model of service aligns well with this aspect of the strategy. CDRS will continue delivering on these principles and ensure that individuals who use our services, and the professionals who refer benefit from the support we have to offer.

Young Adult Wellbeing Service (YAWS)

YAWS is aimed at 16 to 25-year-old young people experiencing mild to moderate mental health difficulties and has been funded by the Big Lottery Community Fund since 2021. During this reporting period we celebrated our achievements and collaborations as this funding strand came to an end in Feb 2024. Over the course of the funding, we have delivered a range of peer-based group activities aimed at covering three strands: capabilities-orientated activities, skills-orientated sessions, and community participation activities. The programme was designed to improve overall wellbeing by targeting social isolation, coping strategies, confidence, and self-esteem. Programme content involved activities such as:

Community Participations: e.g. Glasgow Museum Tours, Glasgow Clyde College, libraries.

Online Sessions: e.g. human rights, money advice, documentaries, discrimination and equality, yoga, careers, baking, climate change, games night, escape room.

Face-to-Face: e.g. stress management, mental health and wellbeing, food & mood, healthy eating, trampolining, bowling, mini golf, circus, music compositions, poverty awareness.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Life Lyrical Lessons Workbook: Our Life Lyrical Project enabled YAWS members to produce a wellbeing resource. 500 copies were printed for distribution to young people and at events.

Collaborations: Through the Glasgow Museum Collaboration YAWS group members developed a mental health artefact which was displayed in Glasgow Museum and community centres.

YAWS Newsletter: to date we have produced 31 editions of a newsletter targeted to YAWS members and promoted on @GAMHYAWS and GAMH website (www.gamh.org.uk). The newsletters provided general YAWS updates, the upcoming group timetable, information about relevant services, community updates, local events, stress management techniques, and activity-sheets.

Career Ready: YAWS supported school internships from St Mungo's Academy and Bannerman High.

Consultations: Young people participated in the 'Let's Be Heard' Covid Enquiry. The feedback included 'Made my mental health worse than it was. I already felt alone before COVID but when it happened, I was completely isolated, like I didn't exist'. 'I was a total nightmare for me – being stuck indoors, each day was like being in prison and it ruined my mental health'. 'Depression, anxiety, and loneliness. Self-harming was more frequent'. 'COVID destroyed any hope with improving the system (CAMHS). There were too many people that became mentally ill'.

With funding from the Social Isolation and Loneliness Fund, YAWS collaborated with the University of Exeter and the University of Manchester to explore interventions and activities that reduce loneliness and isolation in young people. The research showed that; 1) Depression reduced in YAWS participants, related to social opportunities that provided routine and structure and an escape from negative thoughts. Those who attended more sessions showed greater increases in self-esteem and self-efficacy. This highlights the value of peer groups on improving mood and developing qualities that increase resilience to mental health difficulties. 2) The YAWS group provided opportunities for meaningful social interactions. In addition to forming new relationships with other young adults, group participants felt a shared experience and understanding through being around others with the same experience of mental health difficulties. 3) The research demonstrated the impact on a peer group on improved mood and better self-perception. Young adults' views also provided insight into what can increase the impact of peer groups on mental health and loneliness, such as more in-depth opportunities to learn about mental health and coping skills and providing a space for peer support. The full report and findings can be found in link attached - <https://tinyurl.com/yem35u5f>.

Given the success of YAWS interventions we have sought an additional 3-year funding from the Social Isolation and Loneliness (SIAL) Fund to further explore mental health interventions for young people aged 16-25 affected by mental health issues. The project is being supported by the University of Glasgow (School of Health & Wellbeing). The focus of the workshops and activities will be to reduce loneliness and isolation in young people through social activity and workshops on peer support and self-management. Ethical approval was granted for the research by the University of Glasgow Ethics committee. We are entering our second pilot phase and testing the QR code to the pre and post survey and data linkage with a small cohort of young people.

We will continue to seek new initiatives and funding streams to help us continue the work of YAWS.

Later life services

Calming Connections Trustees Report

In June 2023 Calming Connections were successful in securing a further 2 years funding from the Wellbeing for Longer fund. This enabled the service to continue to support mental health carers and adults aged 55+ to develop self-management skills to support their mental health and wellbeing. The person-centered service offers Complementary Therapies, Mindfulness, Wellbeing workshops and Community-based peer support. Taster sessions are delivered within Independent Living complexes to ensure the service is accessible to those with additional care needs.

Over the last 12 months we have received 73 referrals which included 17 unpaid carers. The service provided support to a further 22 older adults who had been on our waiting list. This was due to a significantly high demand for the service in 22/23. Referrals came from a broad range of services including PCMHT, Social work, GAMH, Carers Centres, Community Link Workers, and Housing Associations.

GLASGOW ASSOCIATION FOR MENTAL HEALTH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Over the past 12 months:

- 20 people enjoyed one-hour complementary therapies.
- 31 Older adults enjoyed wellbeing taster sessions across various Independent Living Complexes.
- 95 Older Adults and Carers benefited from over 60 Mindfulness Sessions.
- 10 Older Adults and Carers regularly engaged in a distant Peer Support Group.
- 28 Attendees enjoyed our Weekly 'Out and About' Group.
- 85 Wellbeing Workshops were delivered throughout the city.

The service continues to exceed targets set within the original service specification. In the coming year Calming Connections looks forward to supporting older adults and carers and will continue to the many maintain collaborative relationships which have proven to be mutually beneficial over the years.

Carers Support

GAMHs Carers Centres deliver support services within the West and South West of the city for unpaid Carers including Young Carers and their families on behalf of Glasgow City Carers Partnership.

Information and Advice, Emotional support, Training and Peer support, Income Maximisation, Short Breaks, Emergency Planning and Carers Health reviews. In 2023/24 GAMH Carers Centres offered support to over 1,000 unpaid carers. The Carers Information Line delivered by GAMH provides information, advice and signposting for Carers and professionals throughout Greater Glasgow and Clyde. This resource continues to be in high demand with over 890 individuals accessing the service over the last year.

In 2023/24 GAMH Carers Centres also delivered over £45,000 of Short Breaks to over 240 unpaid Carers, Young Carers, and their families to have the opportunity to enjoy a break from their caring role. GAMH also successfully secured and managed the Time to Live funding on behalf of the Glasgow Carers Centres. This fund is coordinated nationally by Shared Care Scotland and has been administered and managed by GAMH for the past 5 years. Our Carers Centre's distributed £90,000 to over 340 carers this year. A further £20,000 of additional funding was secured through Shared Care Scotland to set up The Carers Assistance Fund. The aim of this fund is to support Carers who are experiencing financial hardship and is spent on essential items such as purchasing food vouchers, white goods and travelcards easing the immediate burden for many Carers and their families.

The Respite service is now a firm part of the growing package of support being offered to unpaid carers. This Scottish Government funded initiative is managed by GAMH on behalf of the Carers Partnership. The aim of Respite is to provide a break for unpaid Carers. This is achieved by raising awareness and connecting with businesses within hospitality, tourism and leisure who are willing to donate a break free of charge. The project has been an enormous success with 121 carers and their families benefitting from breaks donated with a total monetary value of £21,187.

As a means of raising the profile of the Respite initiative with key businesses across Glasgow, Glasgow Carers Partnership became members of Glasgow Chamber of Commerce, and we look forward to building new connections and partnerships at the chamber events.

In September 2023 GHSCP, a reconfigured carers service tender was issued by Glasgow Health and Social Care Partnership. GAMH were successful in securing the contract to deliver Carers services in the North East of the city. Although this is a new area for our carers services GAMH has provided support in the North East of Glasgow for over 30 years. We are well connected and have built many partnerships in the area which we are sure will benefit our new carers service.

GLASGOW ASSOCIATION FOR MENTAL HEALTH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

GAMH provides the mental health strand of training on behalf of Glasgow City HSCP for carers across Glasgow City.

The wellbeing and mental health of carers remained a priority for the training sessions requested by the five carers centres this year and we provided 36 courses. Carers continued to say that they value the training and enjoy the opportunity to connect with each other, share their experiences and how they manage their own wellbeing and mental health while caring.

- 96% rated the training they had received as excellent or good.
- 92% agreed that the training would have a positive impact on their own well-being and mental health.
- 82% agreed that the training would have a positive impact on their ability to engage in their caring role.
- 83% agreed that the training would have a positive impact on the well-being and mental health of the person they care for.

"It was a fantastic use of my time. I didn't know what to expect but it was fantastic, and I'll use the communication methods with my son to make him feel heard." Self-Advocacy Skills

Trustees Message

I am delighted to report that 2023/24 has been another year of opportunities and growth for GAMH. We have strengthened our existing relationships within Glasgow's mental health and social care sector and beyond, and developed new and collaborative partnerships which have had a positive impact both for the people we support and for the reputation and profile of the organisation.

There have of course been challenges. Despite our ability to demonstrate the value and positive impact our services have on the lives of the people we support, and in the face of growing demand and rising costs, decisions made in relation to how public finance is applied and distributed have meant that we are increasingly expected to deliver quality services on static or reduced funding. We do of course recognise that there is a crisis in public finances across Scotland and the UK but the decisions to reduce funding to services which support people living with mental health issues and people with other disabilities effectively reinforces systematic inequality. Funding cuts in social care, housing and social welfare benefit budgets disproportionately impact the health and wellbeing of people whose standard of living, health, and wellbeing are already compromised. We believe that there is an urgent need for our politicians to put wellbeing, equality, and human rights at the heart of their decision-making and we will continue to be led by the experiences and voices of the people we support in our engagement and campaigning activities. Key achievements this year include our successful tender for our existing Compassionate Distress Response Service (CDRS). We have been providing and developing our Out of Hours, In Hours and Young People's distress service alongside our CDRS staff, key referrers and contract managers since 2019. Our ability to retain this service in a highly competitive market reflects the positive impact this work has had across Glasgow City, both for the people referred into the service but also for referrers, including GPs, Mental Health Assessment Units, Police Scotland, and the Scottish Ambulance Service. This year CDRS also formally aligned with Scotland's main distress programme the Distress Brief Intervention Programme (DBI) as an Associate Member. This collaboration enables CDRS to meet the needs of the target Glasgow City population, as well as embedding the ambitions of the Scottish Government's DBI programme into our service model. As an associate member of DBI we have been better able to demonstrate the impact of CDRS at a national and governmental level as our CDRS service delivery data is analysed with support from Public Health Scotland and shared quarterly with the Scottish Government.

We are confident that our willingness to innovate and develop will help to secure CDRS as a vital part of the distress response landscape in Scotland in the years ahead. Our existing Carers Centres in the South West and North West were also retendered this year. Glasgow Health and Social Care Partnership (GHSCP) issued a competitive tender for a reconfigured carers service which reduced the number of carers services across the city from six to three. Again, we were successful in securing a carers service which we will deliver in the North East of the City. We have for many years delivered adult support services in the North East of the city where we are well known and respected by the local community and other support providers. We look forward to extending our support to carers in the North East and as with our CDRS service, we are confident that our new North East Carers Support Service will be successful in meeting the needs of carers in coming years.

GLASGOW ASSOCIATION FOR MENTAL HEALTH

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

FOR THE YEAR ENDED 31 MARCH 2024

Our Service Centres and Self-Directed Support services have again this year experienced a high demand from referrers. Our Service Centres received 1,303 referrals and supported 1,043 people, with our SDS team supporting 109 people across the city with individuals budgets. Unsurprisingly, many of the people we supported this year were dealing with high levels of financial stress due to the cost-of-living crisis and budgeting on low incomes to provide themselves and their families with the basics including food, clothing, and heating. We anticipate that income maximisation and housing support will continue to be a priority for support, and we have strengthened our partnerships with local benefits and money advice agencies who form a vital part of our financial inclusion work. In November 2023 we had an unannounced inspection visit as part of the Care Inspectorate's pilot new inspection programme. The inspection report provided valuable feedback and reflected the high standard of support we provide and the quality of our staff. Despite increased referrals throughout this year, both teams have provided valuable individual support and designed interesting and innovative collective opportunities in partnership with the people we support.

In 2023 /24 we celebrated the many achievements and collaborations of our Young Adult Wellbeing Service (YAWS) as our Big Lottery Community funding strand came to an end in Feb 2024. Over the course of the 3-year funding, YAWS has delivered a range of peer-based group activities which have focused on building capabilities and skills and engaging young adults in community participation activities. We also concluded the research collaboration with University of Exeter and the University of Manchester this year. This research explored the interventions we design with the young people and found that our support both reduces depression scores and loneliness and isolation in young people and acts to build self-esteem and self-efficacy. We used the findings of the report to secure an additional 3-year funding from the Social Isolation and Loneliness Fund, which will allow us to continue our successful young people activities. This new project, supported by the University of Glasgow (School of Health & Wellbeing), will enable us to deliver services to young people and, most importantly, continue to contribute to the growing body of research which has the potential to shape the future development of community services for young adults experiencing mental health difficulties across the UK.

Our Learning and Development team has been exceptionally busy this year coordinating the provision of internal training for the GAMH workforce and supporting the development of initiatives related to learning, personal development, equalities, reducing stigma and promoting inclusion. In 2023/24 we delivered 28 staff courses, supported 14 staff to obtain a registerable SVQ qualification and provided 3 placements for social work students. We also provided 36 mental health and wellbeing courses to carers across Glasgow's Carers Partnership.

Alongside our core work strands, this year our learning and development colleagues have continued to influence and shape training designed to improve understanding and responses to suicide.

As reported last year, GAMH were commissioned by Glasgow City Health and Social Care Partnership to develop a package of Suicide Bereavement Training – Wave after Wave. Codesigned with both staff and people with lived experience, the voices of lived experience are embedded throughout the training. The training now forms part of Glasgow's Suicide Prevention Training Programme across the city, and within other areas of Scotland including the Borders.

One of GAMH's Lived Experience trainers also contributed to a new film about the partnership approach to suicide prevention in Glasgow HSCP. The film was launched at the Suicide Prevention Scotland Conference - Creating Hope Together in March 2024.

The impact and profile of our learning and development work is exceptional. Creating meaningful and relevant learning opportunities for our workforce is vital. A learning and development culture empowers staff, develops their confidence, skills and knowledge, and is central to the success of the organization as a whole.

GLASGOW ASSOCIATION FOR MENTAL HEALTH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

The wellbeing of our workforce and volunteers is a key priority for GAMH. We want our staff to feel valued and respected in their roles. We recognise that there is an inextricable relationship between stress at work, personal stress, and the extent to which you perceive that your role at work is valued. This year we continued to explore ways to demonstrate to our workforce that we value their work by enhancing and developing a positive workplace culture for all. We conducted a staff wellbeing survey in early 2024 and plan to work together with staff to deliver more wellbeing opportunities which can be accessed while at work and in non-working hours. We also provided staff with money to fund wellbeing and recreational activities to support their mental health and wellbeing. We also know that the ability to speak, individually or collectively, and to be listened to, is closely linked to the development of the respectful and reciprocal workplace relationships which we strive to create in GAMH. In late 2023 we engaged with the Scottish Government's Effective Voice project and will use this to help us develop our workforce engagement strategy in the coming year.

We continue to strive to maintain the highest standards in relation to our financial performance, pay and employment conditions and service delivery practices. This year we have maintained our accreditation as a Scottish Living Wage Employer (SLW) and uplifted all our Relief Workers hourly rate to £10.90. In addition, we have been able to offer all other staff a 3.8% uplift in their salaries from 1st April 2023 and subsequently, to address in some way the increased cost of living, a one-off payment of £700 in December 2023 with GAMH paying the cost of staff National Insurance contributions and Income Tax. We will be persistent in meeting our commitments to fund fair pay levels which compensate the valued and skilled work our staff undertake with people across Glasgow. The organisation finances have grown this year. We have been financially efficient at reducing our "on costs" and as with last year, the organisation's percentage governance costs in 2023/2024, are well within OSCR'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.

In conclusion the Board would like to express thanks to our exceptional staff, volunteers, and management team who have consistently demonstrated such goodwill, commitment, and resilience this year and we look forward another year of opportunities and success.

J Graydon
Trustee

GLASGOW ASSOCIATION FOR MENTAL HEALTH

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

FOR THE YEAR ENDED 31 MARCH 2024

Financial review

For the year ended 31 March 2024, the Statement of Financial Activities shows total incoming resources of £4.255 million (2023: £4.189 million) and total outgoing resources of £4.196 million (2023: £4.157 million). These totals result in net incoming resources of £59,600 (2023: £31,146). This has resulted in an increase in total funds, with total funds at the year-end of £1.751 million compared to £1.691 million at the end of the previous year.

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 £327,500 to £655,000. 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 the year end, the free reserves amount to £797,173 (2023: £745,767) and arise due to sound financial planning.

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

Investment policy

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

Risk assessment

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Future plans

In 2024/25 GAMH will continue to seek opportunities to expand and complement our existing services which reflect our values and mission. In 2023/24 we were recommissioned to deliver a CDRS service for 16 – 25-year-olds in East Dunbartonshire and we are entering discussions with East Dunbartonshire HSCP to expand this service to adults. In addition, we have been approached by another smaller charity in Glasgow to consider the possibility of a merger. It is clear that in this current competitive tendering environment that smaller charities are at a disadvantage. One of the motivations for the initial approach to merger is that merging with GAMH will mitigate this risk and the joining of our two charities, both of which have complementary values and missions, will offer a greater chance of tendering success. We continued this year to act on behalf on the Glasgow Carers Partnership to coordinate and manage the additional funds allied to the Carers Centre contracts which originate at Scottish Government level. We have successfully increased the amount of funding available for Glasgow Carers and this financial management role played a key part in our award of a Carers Centre Lot following the competitive tender in late 2023. This award reaffirms GAMH as a key provider of generic carers support services in Glasgow and we hope to build on our reputation and profile to seek similar nonspecific mental health tender opportunities in the coming year.

In 2024/25 GAMH's digital strategy will continue to focus on digital transformation aimed at developing a modern, accessible, and efficient operational framework which will help both our staff and the people who use GAMH services. Replacing our paper-based systems with current technology is underway and will support the efficiency of our service delivery and our day-to-day workforce interactions. Our primary goal is to replace manual processes with automation, fostering improved collaboration across the GAMH which will allow us to be more effective and efficient overall, help us to better assess whether we are meeting our service delivery targets, and support GAMH's strategic outcomes of delivering high quality support and improved outcomes for all. We believe that this digital transformation will empower all our staff including those directly involved in support delivery, providing them with a secure platform to access, update, and share important information across the organisation. Essentially, for the people we support, this means they will have more opportunities to provide us with feedback on what we are doing right and where we can improve our services.

Structure, governance and management

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.

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

GLASGOW ASSOCIATION FOR MENTAL HEALTH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Mr J S Wood (Chair)

Mrs M Brown

(Resigned 21 September 2023)

Mrs J Croft

Mr I Cunningham

Mr J Dane

Ms J Graydon

Mr R Sharp

Mr J R Docherty-Hughes

Recruitment and training of trustees

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 charity'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 charity 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 charity 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 charity 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 charity's stakeholders. We are introducing a process of appraisal for Board Members which reflects our commitment of maintaining high standards of governance.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

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 three 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.

GLASGOW ASSOCIATION FOR MENTAL HEALTH

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

FOR THE YEAR ENDED 31 MARCH 2024

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 staff 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 a range of methods including written materials, development meetings and training days to update trustees' knowledge, and promote discussion of strategic planning. Trustees regularly participate in engagement events led by people who use GAMH services. These events bring them together with GAMH service users and carers, member's staff and managers and key partners all of which provide opportunities for Trustees to engage with the widest range of the organisations stakeholders. A trustee sits on the GAMH/UNISON Joint Negotiating Committee where key decisions regarding our workforce's terms and conditions of employment are consulted on and negotiated which further reflects our commitment of maintaining high standards of governance within the organisation.

Corporate Governance

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

They include:

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

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. Our Risk Management Policy and Risk Register was reviewed in August 2022 by Consilium with several small recommendations addressed and the policy reissued, and an easy read heat map of high-level risks produced for the Board in in October 2022. Our Risk Management Policy and Risk Register is updated annually and considered by the Board.

The principal risks and uncertainties facing the charity continue to be the protection of the interests and needs of our more vulnerable beneficiaries and our dependency on public sector funding with which to support our essential activities, as noted below in connection with our reserves policy. In particular the fact that public sector funding offers limited or nil contribution to the core costs of the charity is an ongoing concern both for us and the Third Sector in Scotland. The findings from wave seven of the Scottish third sector tracker (Nov23) conducted on behalf of the Scottish Council for Voluntary Organisations (SCVO) reported that financial pressures on third sector organisations continue to grow. Seventy-six percent of organisations (up from 71% in Spring 23) reported an element of organisational finance in their top three challenges, with rising costs/inflation and difficulty fundraising the top challenges.

GLASGOW ASSOCIATION FOR MENTAL HEALTH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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. An annual risk assessment is also carried out with reference to the organisation's purchase of appropriate levels of insurance cover including public liability and professional indemnity insurance cover. In 2023/24, in response to the increased level of cyber security threats, the charity has again reviewed and renewed our Cyber Security Insurance.

In relation to our corporate governance responsibilities, this year we continued to focus on strategic risk management. It is the responsibility of GAMH Board of Trustees to manage risks, as well as to implement good practice with due regard to effective corporate governance. It is essential that the charity has effective mechanisms in place both to identify and manage major risks, as well as planning for the future to ensure that risks are minimised. This is achieved through the establishment of a comprehensive Strategic Risk Policy and by identification of all relevant major risks in a Strategic Risk Register. All high-level risk is mapped and recorded with clear mitigations and action planning. We are confident that we have a robust system in place which identifies and analyses all key risks and have well developed effective strategies to mitigate these risks with well evidenced appropriate action in response to each of these risks. The approach to evaluation and mitigation of major risks is reviewed annually at the first Board Meeting after 31st of March in any year.

Statement of Trustees' responsibilities

The Trustees, who are also the directors of Glasgow Association For Mental Health for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

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

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditor

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

GLASGOW ASSOCIATION FOR MENTAL HEALTH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

The Trustees' report was approved by the Board of Trustees.



.....
Mrs J Croft

Trustee

Dated:

GLASGOW ASSOCIATION FOR MENTAL HEALTH

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF GLASGOW ASSOCIATION FOR MENTAL HEALTH

Opinion

We have audited the financial statements of Glasgow Association For Mental Health (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

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

Conclusions relating to going concern

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

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

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

GLASGOW ASSOCIATION FOR MENTAL HEALTH

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF GLASGOW ASSOCIATION FOR MENTAL HEALTH

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

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

Responsibilities of Trustees

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

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

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- We ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.
- We identified the laws and regulations applicable to the company through discussions with directors and management and from our knowledge of the regulatory environment relevant to the company.
- We assessed the extent of compliance with laws and regulations through making enquiries of management and inspecting legal correspondence.
- We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management as to where they considered there was susceptibility to fraud and their knowledge of actual, suspected and alleged fraud.
- To address the risk of fraud through management bias and override of controls, we tested journal entries to identify unusual transactions, we assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias and we investigated the rationale behind significant or unusual transactions.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence.

GLASGOW ASSOCIATION FOR MENTAL HEALTH

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF GLASGOW ASSOCIATION FOR MENTAL HEALTH

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Brian Thomson BA(Hons) CA (Senior Statutory Auditor)
for and on behalf of Consilium Audit Limited

Statutory Auditor

169 West George Street
Glasgow
Scotland
G2 2LB

Date:

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

GLASGOW ASSOCIATION FOR MENTAL HEALTH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Notes							
Income and endowments from:							
Donations and legacies	3	22,783	-	22,783	23,468	2,000	25,468
Charitable activities	4	1,246,898	2,945,411	4,192,309	1,200,305	2,899,838	4,100,143
Investments	5	9,827	-	9,827	3,084	-	3,084
Other income	6	30,300	-	30,300	59,845	-	59,845
Total income		1,309,808	2,945,411	4,255,219	1,286,702	2,901,838	4,188,540
Charitable activities	7	1,490,021	2,705,598	4,195,619	1,526,895	2,630,499	4,157,394
Net income/(expenditure)		(180,213)	239,813	59,600	(240,193)	271,339	31,146
Transfers between funds		238,589	(238,589)	-	221,827	(221,827)	-
Net movement in funds		58,376	1,224	59,600	(18,366)	49,512	31,146
Reconciliation of funds:							
Fund balances at 1 April 2023		894,030	797,173	1,691,203	912,396	747,661	1,660,057
Fund balances at 31 March 2024		952,406	798,397	1,750,803	894,030	797,173	1,691,203

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

All income and expenditure derive from continuing activities.

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

GLASGOW ASSOCIATION FOR MENTAL HEALTH

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	11		133,185		148,263
Current assets					
Debtors	12	158,504		55,529	
Cash at bank and in hand		2,406,835		2,409,499	
		<u>2,565,339</u>		<u>2,465,028</u>	
Creditors: amounts falling due within one year	13	<u>(947,721)</u>		<u>(922,088)</u>	
Net current assets			1,617,618		1,542,940
Total assets less current liabilities			<u>1,750,803</u>		<u>1,691,203</u>
Income funds					
Restricted funds	15		798,397		797,173
<u>Unrestricted funds</u>					
Designated funds	16	133,185		148,263	
General unrestricted funds		<u>819,221</u>		<u>745,767</u>	
			952,406		894,030
			<u>1,750,803</u>		<u>1,691,203</u>

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

The financial statements were approved by the Trustees on



Mrs J Croft
Trustee

Company Registration No. SC162089

GLASGOW ASSOCIATION FOR MENTAL HEALTH

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	20		(12,491)		81,417
Investing activities					
Interest received		9,827		3,084	
Net cash generated from investing activities			9,827		3,084
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(2,664)		84,501
Cash and cash equivalents at beginning of year			2,409,499		2,324,998
Cash and cash equivalents at end of year			<u>2,406,835</u>		<u>2,409,499</u>

GLASGOW ASSOCIATION FOR MENTAL HEALTH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Glasgow Association For Mental Health is a private company limited by guarantee incorporated in Scotland. The registered office is St Andrews By The Green, 33 Turnbull Street, Glasgow, G1 5PR, United Kingdom. The charity's registered company number is SC162089 and registered charity number is 011684 (Scotland).

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

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

1.4 Income

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

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

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

1.5 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.

GLASGOW ASSOCIATION FOR MENTAL HEALTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Governance costs

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements of running the charity, 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.

1.6 Tangible fixed assets

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

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

Leasehold land and buildings	4% on cost
Fixtures and fittings	7% to 50% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

Basic financial assets

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

GLASGOW ASSOCIATION FOR MENTAL HEALTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Taxation

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

1.11 Employee benefits

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

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

1.12 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.

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

The cost of providing benefits under defined benefit plans is determined separately for each plan using the projected unit credit method, and is based on actuarial advice.

The change in the net defined benefit liability arising from employee service during the year is recognised as an employee cost. The cost of plan introductions, benefit changes, settlements and curtailments are recognised as incurred.

GLASGOW ASSOCIATION FOR MENTAL HEALTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

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 14 to the financial statements.

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

1.13 Leases

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

1.14 Provisions for liabilities

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

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

GLASGOW ASSOCIATION FOR MENTAL HEALTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

In preparing the financial statements the directors have made the following judgements:

- Determine whether leases entered into by the charity as a lessee are operating or finance leases. These decisions depend on an assessment of whether the risks and rewards of ownership have been transferred from the lessor to the lessee on a lease by lease basis.
- Determine whether there are indicators of impairment of the charity's tangible assets. Factors taken into consideration in reaching such a decision include the economic viability and expected future financial performance of the asset.
- Determine whether any bad debt provision is required via review of trade debtors, with debts provided for on a specific basis. Factors considered include customer payment history and agreed credit terms.
- Determine whether any provision is required for the repayment of any funding. These decisions depend on the specific conditions attached to the funding agreement and the fulfilment of any conditions.
- Determine whether the valuation of the charity's defined benefit pension scheme. The actuarial assumptions within the valuation are reviewed for appropriateness and reasonableness.

3 Donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	22,783	-	22,783	23,468	2,000	25,468

GLASGOW ASSOCIATION FOR MENTAL HEALTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4 Charitable activities

	Mental Health Services 2024 £	Mental Health Services 2023 £
Services provided under contract	811,645	801,881
Performance related grants	3,380,664	3,298,262
	<u>4,192,309</u>	<u>4,100,143</u>
Analysis by fund		
Unrestricted funds	1,246,898	1,200,305
Restricted funds	2,945,411	2,899,838
	<u>4,192,309</u>	<u>4,100,143</u>

Included within performance related grants above is £nil (2023: £85,395) from the Big Lottery Fund.

5 Investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>9,827</u>	<u>3,084</u>

6 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	<u>30,300</u>	<u>59,845</u>

GLASGOW ASSOCIATION FOR MENTAL HEALTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

7 Charitable activities

	Mental Health Services 2024 £	Mental Health Services 2023 £
Direct costs		
Staff costs	3,069,102	3,089,710
Project activities and costs	153,115	151,208
Premises costs	377,023	226,039
Running costs	200,155	241,173
Legal and professional	112,635	137,927
Interest and finance charges	3,140	3,047
	<u>3,915,170</u>	<u>3,849,104</u>
Share of support and governance costs (see note 8)		
Support	115,917	128,711
Governance	164,532	179,579
	<u>4,195,619</u>	<u>4,157,394</u>
Analysis by fund		
Unrestricted funds	1,490,021	1,526,895
Restricted funds	2,705,598	2,630,499
	<u>4,195,619</u>	<u>4,157,394</u>

8 Support costs allocated to activities

	2024 £	2023 £
Staff costs	100,840	113,633
Depreciation	15,078	15,078
Governance costs	164,531	179,579
	<u>280,449</u>	<u>308,290</u>
Analysed between:		
Charitable activities	<u>280,449</u>	<u>308,290</u>

Governance costs includes payments to the auditors of £9,500 (2023- £9,130) for audit fees.

9 Trustees

During the year one (2023: one) of the charity's Trustees received remuneration and benefits (including pension contributions) from the charity of £121,374 (2023: £87,801). The Trustee's remuneration is in relation to their role as Chief Executive and not as a Trustee.

There were no Trustees' expenses paid during the year ended 31 March 2024 (2023: £nil).

GLASGOW ASSOCIATION FOR MENTAL HEALTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

9 Trustees (Continued)

A premium of £500 (2023: £500) was paid for trustees' indemnity insurance.

10 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Trustees	1	1
Admin and support staff	126	130
Total	<u>127</u>	<u>131</u>

Employment costs

	2024	2023
	£	£
Wages and salaries	3,032,092	3,071,748
Social security costs	273,021	289,675
Other pension costs	167,346	182,818
	<u>3,472,459</u>	<u>3,544,241</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024	2023
	Number	Number
£60,001 - £70,000	-	1
£70,001 - £80,000	-	1
£80,001 - £90,000	-	1
£90,001 - £100,000	1	-
£120,001 - £130,000	1	-
	<u>1</u>	<u>1</u>

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

Key management of the charity are its Trustees, the Chief Executive, Finance Director and Central Resources Director.

GLASGOW ASSOCIATION FOR MENTAL HEALTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

11 Tangible fixed assets

	Leasehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 April 2023	376,946	187,392	564,338
At 31 March 2024	376,946	187,392	564,338
Depreciation and impairment			
At 1 April 2023	228,683	187,392	416,075
Depreciation charged in the year	15,078	-	15,078
At 31 March 2024	243,761	187,392	431,153
Carrying amount			
At 31 March 2024	133,185	-	133,185
At 31 March 2023	148,263	-	148,263

12 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	158,504	55,529

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	74,009	78,138
Trade creditors	47,081	143,407
Other creditors	19,322	28,852
Accruals and deferred income	807,309	671,691
	947,721	922,088

14 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £121,807 (2023 - £134,482).

Defined benefit schemes

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,

GLASGOW ASSOCIATION FOR MENTAL HEALTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 Retirement benefit schemes

(Continued)

Valuation

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 2024 and following this valuation employer's contributions.

Employer's contributions for the period 31 March 2024 amounted to £95,000.

Key assumptions

	2024	2023
	%	%
Discount rate	4.8	4.8
Expected rate of increase of pensions in payment	2.8	3.0
Expected rate of salary increases	3.5	3.7

Mortality assumptions

The assumed life expectations on retirement at age 65 are:

	2024	2023
	Years	Years
Retiring today		
- Males	18.1	19.3
- Females	22.6	22.2
Retiring in 20 years		
- Males	19.8	20.5
- Females	24.7	24.2

Life expectancy is based on the Fund's VitaCurves with improvements in line with the CMI 2021 model, with a 10% weighting of 2021 (and 2020) data, standard smoothing (Sk7), initial adjustment of 0.25% and a long term rate of improvement of 1.5% p.a.

Life expectancies for the prior period end are based on the Fund's VitaCurves.

Amounts relating to the profit and loss account:

	2024	2023
	£	£
Current service cost	96,000	183,000
Net interest on defined benefit liability/(asset)	(366,000)	(110,000)
Total costs/(income)	(270,000)	73,000

GLASGOW ASSOCIATION FOR MENTAL HEALTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

14 Retirement benefit schemes (Continued)

Amounts relating to other comprehensive income:

	2024 £	2023 £
Actual return on scheme assets	(857,000)	(504,000)
Less: calculated interest element	857,000	504,000
	<hr/>	<hr/>
Return on scheme assets excluding interest income	-	-
Actuarial changes related to obligations	391,000	(4,476,000)
Other gains and losses	(799,000)	927,000
Effects of changes in the amount of surplus that is not recoverable	773,000	3,574,000
	<hr/>	<hr/>
Total costs	365,000	25,000
	<hr/> <hr/>	<hr/> <hr/>

The amounts included in the balance sheet arising from the charity's obligations in respect of defined benefit plans are as follows:

	2024 £	2023 £
Present value of defined benefit obligations	11,048,000	10,468,000
Fair value of plan assets	(19,510,000)	(18,157,000)
	<hr/>	<hr/>
Surplus in scheme	(8,462,000)	(7,689,000)
	<hr/>	<hr/>
Restriction on scheme assets	8,462,000	7,689,000
	<hr/>	<hr/>
Total liability recognised	-	-
	<hr/> <hr/>	<hr/> <hr/>

Movements in the present value of defined benefit obligations:

	2024 £
Liabilities at 1 April 2023	10,468,000
Current service cost	96,000
Benefits paid	(427,000)
Contributions from scheme members	29,000
Actuarial gains and losses	391,000
Interest cost	491,000
	<hr/>
At 31 March 2024	11,048,000
	<hr/> <hr/>

The defined benefit obligations arise from plans which are wholly or partly funded.

GLASGOW ASSOCIATION FOR MENTAL HEALTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

14 Retirement benefit schemes

(Continued)

Movements in the fair value of plan assets:

	2024
	£
Fair value of assets at 1 April 2023	18,157,000
Interest income	857,000
Benefits paid	(427,000)
Contributions by the employer	95,000
Contributions by scheme members	29,000
Other	799,000
	<hr/>
At 31 March 2024	19,510,000
	<hr/> <hr/>

The fair value of plan assets at the reporting period end was as follows:

	2024	2023
	£	£
Equity instruments	11,315,800	10,894,200
Debt instruments	5,267,700	5,083,960
Property	1,951,000	1,815,700
Cash	975,500	363,140
	<hr/>	<hr/>
	19,510,000	18,157,000
	<hr/> <hr/>	<hr/> <hr/>

GLASGOW ASSOCIATION FOR MENTAL HEALTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds				Movement in funds				Balance at 31 March 2024
	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£	£	£	£	£
Community Support Services	363,548	2,746,708	(2,499,108)	(200,327)	410,821	2,752,794	(2,573,779)	(207,842)	381,994
Young Adult Wellbeing Service	(1,083)	85,395	(85,678)	(4,747)	(6,113)	79,591	(86,922)	(4,069)	(17,513)
Other	385,196	69,735	(45,715)	(16,751)	392,465	112,046	(43,917)	(26,678)	433,916
	<u>747,661</u>	<u>2,901,838</u>	<u>(2,630,501)</u>	<u>(221,825)</u>	<u>797,173</u>	<u>2,944,431</u>	<u>(2,704,618)</u>	<u>(238,589)</u>	<u>798,397</u>

Restricted Reserves

Community Support Services reserves represent funding received for the provision of support in the community.

Young Adult Wellbeing Service (YAWS) represent funding received from the Big Lottery.

Other restricted funds represents smaller monies received from the charity's funders for specific purposes.

Transfers between funds

In the year ended 31 March 2024 a transfer of £238,589 (2023: £221,825) 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 2024 a transfer of £nil (2023: £nil) has been made from unrestricted reserves to restricted reserves in relation to deficits on individual projects.

During the year ended 31 March 2024, the Trustees undertook to review historic Restricted Reserves that related to projects that were completed over three years ago. Where there has been no movement on the funds, and the Trustees believe that they can release these to General Funds in accordance with the terms of the Grants and Income, there have now been transferred to General Funds. This has resulted in a transfer of £nil (2023: £1,687) from Restricted Funds to General Funds.

GLASGOW ASSOCIATION FOR MENTAL HEALTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Balance at 1 April 2022	Resources expended	Transfers	Balance at 1 April 2023	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£	£	£
Capital reserve	163,341	(15,078)	-	148,263	(15,078)	-	133,185
Defined benefit pension reserve	-	(98,000)	98,000	-	(95,000)	95,000	-
	<u>163,341</u>	<u>(113,078)</u>	<u>98,000</u>	<u>148,263</u>	<u>(110,078)</u>	<u>95,000</u>	<u>133,185</u>

Designated funds

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

The defined benefit pension reserve represents the net liability of the charity's defined benefit pension scheme (which is closed to new members). The pension scheme has been in surplus (which is not recognised within these accounts) at 1 April 2019, 31 March 2020, 31 March 2021, 31 March 2022, 31 March 2023 and 31 March 2024.

Transfers between funds

In the year ended 31 March 2024 a transfer of £95,000 (2023: £98,000) has been made from unrestricted reserves to pension reserves in relation to pension payments in the year.

GLASGOW ASSOCIATION FOR MENTAL HEALTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Fund balances at 31 March 2024 are represented by:						
Tangible assets	133,185	-	133,185	148,263	-	148,263
Current assets/(liabilities)	819,221	798,397	1,617,618	745,767	797,173	1,542,940
	<u>952,406</u>	<u>798,397</u>	<u>1,750,803</u>	<u>894,030</u>	<u>797,173</u>	<u>1,691,203</u>

GLASGOW ASSOCIATION FOR MENTAL HEALTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

18 Operating lease commitments

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

	2024 £	2023 £
Within one year	24,208	24,500
Between two and five years	8,000	32,208
	<u>32,208</u>	<u>56,708</u>

19 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2024 £	2023 £
Aggregate compensation	301,719	254,480

Key management of the charity are its Trustees, the Chief Executive, Finance Director and Central Resources Director.

20 Cash generated from operations

	2024 £	2023 £
Surplus for the year	59,600	31,146
Adjustments for:		
Investment income recognised in statement of financial activities	(9,827)	(3,084)
Depreciation and impairment of tangible fixed assets	15,078	15,078
Movements in working capital:		
(Increase) in debtors	(102,975)	(41,842)
Increase in creditors	25,633	80,119
Cash (absorbed by)/generated from operations	<u>(12,491)</u>	<u>81,417</u>

21 Company Limited by Guarantee

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