Registered number: SC201746
Charity number: SC029675

EAST DUNBARTONSHIRE ASSOCIATION FOR MENTAL HEALTH

(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2012

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EAST DUNBARTONSHIRE ASSOCIATION FOR MENTAL HEALTH
(A company limited by guarantee)

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2012

Trustees

Craig Rodgie, Chair
Fiona Risk, Vice Chair
Ruth Currie
Elaine Ogg
Janice McKnight
David Baxter, Treasurer
Angela Montgomerie (resigned 4 October 2011)

Company registered number

SC201746

Charity registered number

SC029675

Registered office

24 Crossveggate
Milngavie
Glasgow
G62 6RA

Company secretary

Ruth Currie

Chief executive officer

David Delaney

Auditors

French Duncan LLP
Chartered Accountants and Statutory Auditors
Eldon House
74 Townhead
Kirkintilloch
Glasgow
G66 1NZ

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2012

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their Annual Report together with the audited financial statements of East Dunbartonshire Association for Mental Health (the company) for the year ended 31 March 2012. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

Structure, governance and management

a. CONSTITUTION

The company, which is a recognised charity in Scotland, is constituted under a Trust deed and is a registered charity (number SC029675).

The principal object of the company is to promote the rights and enhance the lifestyles of people affected by mental ill-health in East Dunbartonshire, through the provision of easily accessible community based services, in pursuit of the individuals' rightful, valued role in their community. The Company also aims to raise awareness of the community's understanding of mental health issues.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

All new trustees are provided with training on their duties and responsibilities. Prospective new trustees are supplied with an information pack that contains copies of the Memorandum and Articles of Association, Annual Report, Annual Accounts, and minutes of recent Board meetings. Prospective new trustees are also invited to a meeting with the chairperson and to attend three Board meetings as observers before formal appointment as trustees.

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.

c. ORGANISATIONAL STRUCTURE AND DECISION MAKING

The Board discuss matters relating to staffing, finance, quality and development. There is a finance sub group and property sub group which take their recommendations back to the Board. The Board meetings are held at intervals of six to eight weeks. All staff members are responsible to the Chief Executive Officer (David Delaney) who is in turn responsible to the trustees.

d. RELATED PARTY RELATIONSHIPS

EDAMH continues to have successful partnership working with a range of statutory and voluntary organisations and agencies within and which serve East Dunbartonshire. These include, Community Health Partnership, East Dunbartonshire Council, ED Carers Link, Ceartas, ED Volunteer Action and Campus for Further and Higher Education.

Achievements and performance

a. REVIEW OF ACTIVITIES

Planned developments over the coming year include:

- Completion and implementation of EDAMH Business Plan.
- Secured 3 years' funding from Scottish Government to continue Violence Against Women Service.
- Secured Work Programme contract in partnership with Scottish Mental Health Cooperative.
- Completion of East Dunbartonshire Secondary School 'Doodle Day' Mental Health Awareness raising project in partnership with EDC.
- Extension of Wellness Recovery Action Planning staff training.
- Increase in student placement support capacity.
- Contribution to IRISS Asset Mapping project.

Further details of these items can be found in the Association's informal Annual Report which is circulated to all members at the Annual General Meeting and copies of which are available on request the Association's office.

Financial review

a. RESERVES POLICY

At 31 March 2012 the Asociation's total fund balances were £249,198 (2011 £245,628). With the exception of the Grant Funding balance discussed in the next paragraph, these balances will be utilised in the normal course of the Association's activities.

At 31 March 2012 the Association's Cash Reserves (measured as the Grant Funding balance less the Association's Fixed Assets was £238,362 (2011 £233,067) which represents 217 days (2011 209 days) of the Association's total resources expended during the year, and is above the trustees' minimum target of 90 days. The trustees believe that this level of reserves will help EDAMH cope with the difficult financial challenges that lie ahead as a result of the recession.

b. PRINCIPAL FUNDING

EDAMH gratefully acknowledges financial support received from the following bodies during the year: East Dunbartonshire Council and the Scottish Government.

Plans for the future

a. FUTURE DEVELOPMENTS

Planned developments over the coming year include:

- Extension of Wellness Recovery Action Planning provision to EDAMH service users.
- Development of drama focussed support group.
- Extension of Mental Health Asset Mapping Project.
- Establishment and implementation of CEDAR project
- Partnership development of Peer Worker Development Centre
- Further development of Mental Health Awareness raising project in partnership with EDC and local secondary schools.
- Pursue increased resources to support volunteer recruitment.
- Develop a new business plan.
- Pursue EFQM recognition.

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2012

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of East Dunbartonshire Association for Mental Health for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing 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 judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

PROVISION OF INFORMATION TO AUDITOR

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any information needed by the charitable company's auditors in connection with preparing their report and to establish that the charitable company's auditors are aware of that information.

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the Trustees on 18/10/12 and signed on their behalf, by:

Craig Rodgie

Craig Rodgie

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES AND MEMBERS OF EAST DUNBARTONSHIRE ASSOCIATION FOR MENTAL HEALTH

We have audited the financial statements of East Dunbartonshire Association for Mental Health for the year ended 31 March 2012 set out on pages 7 to 17. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's Trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and the charitable company's Trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's Trustees, as a body, for our audit work, for this report, or for the opinion we have formed.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITORS

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

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

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

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

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

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES AND MEMBERS OF EAST DUNBARTONSHIRE ASSOCIATION FOR MENTAL HEALTH

OPINION ON FINANCIAL STATEMENTS

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2012 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006

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

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

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

John Anderson (Senior statutory auditor)

for and on behalf of

French Duncan LLP

Chartered Accountants and Statutory Auditors

Eldon House
74 Townhead
Kirkintilloch
Glasgow
G66 1NZ
Date: 22 OCTOBER 2012

STATEMENT OF FINANCIAL ACTIVITIES
(incorporating income and expenditure account)
FOR THE YEAR ENDED 31 MARCH 2012

	Note	Unrestricted funds 2012 £	*Total funds 2011 £*
INCOMING RESOURCES			
Incoming resources from generated funds:			
Voluntary income	2	**573**	*200*
Investment income	3	**2,241**	*2,597*
Incoming resources from charitable activities		**396,760**	*397,163*
Other incoming resources	5	**5,457**	*4,961*
TOTAL INCOMING RESOURCES		**405,031**	*404,921*
RESOURCES EXPENDED			
Charitable activities	6	**393,064**	*376,908*
Governance costs	7	**8,397**	*7,600*
TOTAL RESOURCES EXPENDED	10	**401,461**	*384,508*
MOVEMENT IN TOTAL FUNDS FOR THE YEAR - NET INCOME FOR THE YEAR		**3,570**	*20,413*
Total funds at 1 April 2011		*245,628*	*225,215*
TOTAL FUNDS AT 31 MARCH 2012		**249,198**	*245,628*

The notes on pages 9 to 17 form part of these financial statements.

BALANCE SHEET
AS AT 31 MARCH 2012

	Note	£	2012 £	£	2011 £
FIXED ASSETS					
Tangible assets	14		**10,836**		*12,561*
CURRENT ASSETS					
Debtors	15	**8,614**		*11,160*	
Cash at bank and in hand		**345,847**		*327,196*	
		354,461		*338,356*	
CREDITORS: amounts falling due within one year	16	**(116,099)**		*(105,289)*	
NET CURRENT ASSETS			**238,362**		*233,067*
NET ASSETS			**249,198**		*245,628*
CHARITY FUNDS					
Unrestricted funds	17		**249,198**		*245,628*
			249,198		*245,628*

The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Trustees on 8 October 2012 and signed on their behalf, by:

David Baxter

The notes on pages 9 to 17 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2012

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in March 2005, applicable accounting standards and the Companies Act 2006.

1.2 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

1.4 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the company is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2012

1. ACCOUNTING POLICIES (continued)

1.6 Tangible fixed assets and depreciation

The policy with respect to impairment reviews of fixed assets is :

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & fittings	-	25% Reducing Balance
Office equipment	-	25% Reducing Balance
Computer equipment	-	33.33% Reducing Balance

1.7 Operating Leases

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

1.8 Pension Costs

The Association contributes to employees' personal defined benefit pension schemes. Contributions are charged to the Statement of Financial Activities as they become payable.

2. VOLUNTARY INCOME

	Unrestricted funds 2012 £	*Total funds 2011 £*
Donations	**573**	*200*

3. INVESTMENT INCOME

	Unrestricted funds 2012 £	*Total funds 2011 £*
Bank Interest	**2,241**	*2,597*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2012

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2012 £	*Total funds 2011 £*
Core Activities	**347,162**	*347,163*
Violence Against Women Project	**49,598**	*50,000*
	396,760	*397,163*

5. OTHER INCOMING RESOURCES

	Unrestricted funds 2012 £	*Total funds 2011 £*
Other incoming resources	**5,457**	*4,961*

6. EXPENDITURE BY CHARITABLE ACTIVITY

SUMMARY BY FUND TYPE

	Unrestricted funds 2012 £	*Total funds 2011 £*
Core Activities	**393,064**	*376,908*

SUMMARY BY EXPENDITURE TYPE

	Staff costs 2012 £	Depreciation 2012 £	Other costs 2012 £	Total 2012 £	*Total 2011 £*
Core Activities	**281,653**	**4,331**	**107,080**	**393,064**	*376,908*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2012

7. GOVERNANCE COSTS

	Unrestricted funds 2012 £	*Total funds 2011 £*
Auditors' remuneration	3,700	*3,300*
Miscellaneous	1,550	*1,500*
	-	*-*
Salaries	3,147	*2,800*
	-	*-*
Subtotal	8,397	*7,600*
Other governance costs	-	*-*
	8,397	*7,600*

8. DIRECT COSTS

	Core Activities £	Total 2012 £	*Total 2011 £*
Rent Rates and Insurance	45,059	45,059	*45,959*
Heat and Light	8,528	8,528	*2,366*
Telephone	4,479	4,479	*4,785*
Sundry Expenses	14,005	14,005	*20,056*
Staff Travel	12,933	12,933	*14,399*
Postage and Stationery	4,835	4,835	*4,299*
Advertising	1,659	1,659	*1,855*
Professional Fees	11,606	11,606	*11,584*
Repairs	3,976	3,976	*4,481*
Wages and salaries	256,643	256,643	*238,471*
Pension cost	14,520	14,520	*13,296*
Depreciation	4,331	4,331	*5,053*
	382,574	382,574	*366,604*

9. SUPPORT COSTS

	Core Activities £	Total 2012 £	*Total 2011 £*
Wages and salaries	10,490	10,490	*10,304*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2012

10. ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE

	Staff costs 2012 £	Depreciation 2012 £	Other costs 2012 £	Total 2012 £	*Total 2011 £*
Core Activities	**281,653**	**4,331**	**107,080**	**393,064**	*376,908*
Governance	**3,147**	**-**	**5,250**	**8,397**	*7,600*
	284,800	**4,331**	**112,330**	**401,461**	*384,508*

11. NET INCOME

This is stated after charging:

	2012 £	*2011 £*
Depreciation of tangible fixed assets:		
- owned by the charity	**4,331**	*5,054*
Pension costs	**14,520**	*13,296*

During the year, no Trustees received any remuneration (2011 - £NIL).
During the year, no Trustees received any benefits in kind (2011 - £NIL).
During the year, no Trustees received any reimbursement of expenses (2011 - £NIL).

12. AUDITORS' REMUNERATION

	2012 £	*2011 £*
Fees payable to the company's auditors for the audit of the company's annual accounts	**3,700**	*3,300*
Fees payable to the company's auditors and its associates in respect of:		
All other services	**1,500**	*1,500*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2012

13. STAFF COSTS

Staff costs were as follows:

	2012 £	*2011 £*
Wages and salaries	**270,280**	*251,575*
Other pension costs	**14,520**	*13,296*
	284,800	*264,871*

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

	2012 No.	*2011 No.*
Direct Charitable Work	**9**	*9*
Support	**3**	*3*
	12	*12*

No employee received remuneration amounting to more than £60,000 in either year.

14. TANGIBLE FIXED ASSETS

	Fixtures & fittings £	Office equipment £	Computer equipment £	Total £
Cost				
At 1 April 2011	**35,857**	**26,025**	**21,586**	**83,468**
Additions	**1,345**	**-**	**1,261**	**2,606**
At 31 March 2012	**37,202**	**26,025**	**22,847**	**86,074**
Depreciation				
At 1 April 2011	**32,313**	**22,241**	**16,353**	**70,907**
Charge for the year	**1,222**	**946**	**2,163**	**4,331**
At 31 March 2012	**33,535**	**23,187**	**18,516**	**75,238**
Net book value				
At 31 March 2012	**3,667**	**2,838**	**4,331**	**10,836**
At 31 March 2011	*3,544*	*3,784*	*5,233*	*12,561*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2012

15. DEBTORS

	2012	2011
	£	£
Other debtors	**2,059**	*1,920*
Prepayments and accrued income	**6,555**	*9,240*
	8,614	*11,160*

16. CREDITORS:
Amounts falling due within one year

	2012	2011
	£	£
Other creditors	**76,509**	*68,444*
Accruals and deferred income	**39,590**	*36,845*
	116,099	*105,289*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2012

17. STATEMENT OF FUNDS

	Brought Forward £	Incoming resources £	Resources Expended £	Transfers in/out £	Carried Forward £
Designated funds					
Employment and Education Task Force	4,485	-	-	-	4,485
Staff Training Fund	5,000	-	-	-	5,000
IT Equipment Fund	7,131	-	-	(1,261)	5,870
	16,616	-	-	(1,261)	15,355
General funds					
General Funds - all funds	229,012	405,031	(401,461)	1,261	233,843
Total Unrestricted funds	245,628	405,031	(401,461)	-	249,198

The Employment and Education Task Force Project is that part of the Association's services that focuses on employment and education issues partly funded by The Employment and Education Task Force.
The Staff Training Fund is money earmarked for staff training.
The IT Equipment Fund is money earmarked for the purchase of IT Equipment.

Total of funds	245,628	405,031	(401,461)	-	249,198

SUMMARY OF FUNDS

	Brought Forward £	Incoming resources £	Resources Expended £	Transfers in/out £	Carried Forward £
Designated funds	16,616	-	-	(1,261)	15,355
General funds	229,012	405,031	(401,461)	1,261	233,843
	245,628	405,031	(401,461)	-	249,198

18. PENSION COMMITMENTS

The Association makes contributions to employees' personal pension funds. There are no outstanding commitments at the year end.

19. OPERATING LEASE COMMITMENTS

At 31 March 2012 the company had annual commitments under non-cancellable operating leases as follows:

	2012	*2011*
	£	*£*
Expiry date:		
Within 1 year	**5,000**	*34,000*
Between 2 and 5 years	**34,000**	*5,000*

20. RELATED PARTY TRANSACTIONS

David Baxter was reimbursed £67 and Craig Rodgie £38 for expenses during the year.