REGISTERED COMPANY NUMBER: SC254039 (Scotland)
REGISTERED CHARITY NUMBER: SC027469

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2011 FOR WESTERN ISLES ASSOC FOR MENTAL HEALTH

Nicolson Accountancy
Chartered Accountants
49/50 Bayhead
Stornoway
Isle of Lewis
Western Isles
HS1 2DZ

SATURDAY
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SCT 27/08/2011 180
COMPANIES HOUSE
SCT 18/08/2011 540
COMPANIES HOUSE

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for the Year Ended 31 March 2011

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REPORT OF THE TRUSTEES
for the Year Ended 31 March 2011

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2011. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC254039 (Scotland)

Registered Charity number
SC027469

Registered office
23 Bayhead
Stornoway
Isle of Lewis
HS1 2DU

Trustees

Niall Shaw	Volunteer	
Denise MacIver	Secretary	
Rebecca Mahony	Support Manager	
Jean Davis	Doctor	- resigned 30.4.11

Company Secretary
Mrs Denise MacIver

Independent Examiner
Angus Nicolson
Institute of Chartered Accountants of Scotland
Nicolson Accountancy
Chartered Accountants
49/50 Bayhead
Stornoway
Isle of Lewis
Western Isles
HS1 2DZ

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

Recruitment and appointment of new trustees
A committee is appointed at the AGM and the members of the finance committee are appointed as the directors of the charity.

Related parties
There are no related parties.

Risk management
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2011

OBJECTIVES AND ACTIVITIES
Objectives and aims
The objectives of the charity are to promote the presentation of mental health and to assist in relieving and rehabilitating persons suffering from mental health disorders or conditions of emotional or mental distress requiring advice or treatment in the Western Isles.

ACHIEVEMENT AND PERFORMANCE
Charitable activities
During the year WIAMH continued with its core activities and consolidated the various projects in which it is involved.

FINANCIAL REVIEW
Reserves policy
The directors consider that it is desirable to hold adequate reserves to finance the continuing activities and consider that, in light of this, that the present level of unrestricted funds is not excessive.

Principal funding sources
The trustees wish to thank the following for their continuing support:
- Western Isles Health Board
- Comhairle nan Eilean Siar
- I-Reach
- Scottish Association for Mental Health / SEEME

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

ON BEHALF OF THE BOARD:

D. Maciver
Trustee DENISE MACIVER

Date: 12/8/11

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WESTERN ISLES ASSOC FOR MENTAL HEALTH

I report on the accounts for the year ended 31 March 2011 set out on pages four to nine.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report
My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Angus Nicolson
Institute of Chartered Accountants of Scotland
Nicolson Accountancy
Chartered Accountants
49/50 Bayhead
Stornoway
Isle of Lewis
Western Isles
HS1 2DZ

Date: 15/8/11

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the Year Ended 31 March 2011

	Notes	Unrestricted funds £	Restricted funds £	31.3.11 Total funds £	31.3.10 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		609	-	609	416
Activities for generating funds	2	267	-	267	221
Incoming resources from charitable activities	3				
General funds		8,155	-	8,155	16,430
Centre Management		-	34,302	34,302	44,655
Travel		-	3,000	3,000	3,500
Art Collective		-	-	-	2,000
See Me		2,200	-	2,200	-
Total incoming resources		11,231	37,302	48,533	67,222
RESOURCES EXPENDED					
Charitable activities					
General funds		12,109	-	12,109	8,692
Gardening Project		125	-	125	-
Refurbish Meeting House		-	1,460	1,460	-
Centre Management		-	39,776	39,776	37,070
Travel		-	2,082	2,082	5,124
Social Firm research		-	-	-	121
10th Anniversary celebrations		-	-	-	96
Art Collective		-	-	-	3,415
Catch 23		44	-	44	100
See Me		470	-	470	-
Governance costs		247	304	551	449
Total resources expended		12,995	43,622	56,617	55,067
NET INCOMING/(OUTGOING) RESOURCES		(1,764)	(6,320)	(8,084)	12,155
RECONCILIATION OF FUNDS					
Total funds brought forward		16,312	43,927	60,239	48,084
TOTAL FUNDS CARRIED FORWARD		14,548	37,607	52,155	60,239

The notes form part of these financial statements

BALANCE SHEET
At 31 March 2011

	Notes	Unrestricted funds £	Restricted funds £	31.3.11 Total funds £	31.3.10 Total funds £
FIXED ASSETS					
Tangible assets	7	**443**	**13,140**	**13,583**	14,746
CURRENT ASSETS					
Cash at bank and in hand		**14,660**	**24,467**	**39,127**	46,248
CREDITORS					
Amounts falling due within one year	8	**(555)**	-	**(555)**	(755)
NET CURRENT ASSETS		**14,105**	**24,467**	**38,572**	45,493
TOTAL ASSETS LESS CURRENT LIABILITIES		**14,548**	**37,607**	**52,155**	60,239
NET ASSETS		**14,548**	**37,607**	**52,155**	60,239
FUNDS	9				
Unrestricted funds				**14,548**	16,312
Restricted funds				**37,607**	43,927
TOTAL FUNDS				**52,155**	60,239

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2011.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2011 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees on ..... 12/8/11 ..... and were signed on its behalf by:

..... D. Maciver .....
Trustee DENISE MACIVER

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2011

1. ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

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

Resources expended
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.

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

Plant and machinery etc	- 25% on reducing balance and 10% on cost

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

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease.

2. ACTIVITIES FOR GENERATING FUNDS

	31.3.11	31.3.10
	£	£
Printing income	202	221
Sale of surplus assets	65	-
	267	221

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2011

3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Activity	31.3.11 £	31.3.10 £
Western Isles Health Board	General funds	8,033	1,840
Comhairle nan Eilean Siar	General funds	-	6,850
I-Reach	General funds	-	2,400
Lloyds TSB	General funds	-	3,000
Reimbursed expenses	General funds	122	-
Scottish Executive Resilience Fund	General funds	-	2,340
Western Isles Health Board	Centre Management	19,450	7,660
Comhairle nan Eilean Siar	Centre Management	10,352	20,000
I-Reach	Centre Management	2,000	-
The Robertson Trust	Centre Management	-	4,000
Lloyds TSB	Centre Management	-	3,000
Scottish Executive Resilience Fund	Centre Management	-	9,995
Scottish Association for Mental Health	Centre Management	2,500	-
Western Isles Health Board	Travel	-	500
I-Reach	Travel	3,000	3,000
I-Reach	Art Collective	-	2,000
Scottish Association for Mental Health	See Me	2,200	-
		47,657	66,585

4. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	31.3.11 £	31.3.10 £
Depreciation - owned assets	1,608	49
Other operating leases	1,060	1,038

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2011 nor for the year ended 31 March 2010.

Trustees' Expenses
There were no trustees' expenses paid for the year ended 31 March 2011 nor for the year ended 31 March 2010.

6. STAFF COSTS

	31.3.11 £	31.3.10 £
Wages and salaries	39,742	37,966

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2011

7. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 April 2010	15,571
Additions	445
At 31 March 2011	16,016
DEPRECIATION	
At 1 April 2010	825
Charge for year	1,608
At 31 March 2011	2,433
NET BOOK VALUE	
At 31 March 2011	13,583
At 31 March 2010	14,746

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.11 £	31.3.10 £
Other creditors	555	755

9. MOVEMENT IN FUNDS

	At 1.4.10 £	Net movement in funds £	At 31.3.11 £
Unrestricted funds			
General fund	15,555	(1,764)	13,791
Catch 23	757	-	757
	16,312	(1,764)	14,548
Restricted funds			
Centre Management	24,079	(5,778)	18,301
Art collective	685	-	685
Travel	3,318	918	4,236
Social Firm research	658	-	658
10th Anniversary	587	-	587
Capital funding	14,600	(1,460)	13,140
	43,927	(6,320)	37,607
TOTAL FUNDS	60,239	(8,084)	52,155

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2011

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**11,231**	**(12,995)**	**(1,764)**
Restricted funds			
Centre Management	**34,302**	**(40,080)**	**(5,778)**
Travel	**3,000**	**(2,082)**	**918**
Capital funding	**-**	**(1,460)**	**(1,460)**
	37,302	**(43,622)**	**(6,320)**
TOTAL FUNDS	**48,533**	**(56,617)**	**(8,084)**

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2011

	31.3.11 £	31.3.10 £
INCOMING RESOURCES		
Voluntary income		
Donations	609	350
Subscriptions	-	6
Other income	-	60
	609	416
Activities for generating funds		
Printing income	202	221
Sale of surplus assets	65	-
	267	221
Incoming resources from charitable activities		
Western Isles Health Board	27,483	10,000
Comhairle nan Eilean Siar	10,352	26,850
I-Reach	5,000	7,400
The Robertson Trust	-	4,000
Lloyds TSB	-	6,000
Reimbursed expenses	122	-
Scottish Executive Resilience Fund	-	12,335
Scottish Association for Mental Health	4,700	-
	47,657	66,585
Total incoming resources	48,533	67,222
RESOURCES EXPENDED		
Charitable activities		
Wages	39,742	37,966
Travel and volunteer expenses	2,348	4,931
Art tutoring and materials	587	2,876
Venue hire etc.	36	517
Staff training	591	205
	43,304	46,495
Governance costs		
Accountancy	551	449
Support costs		
Management		
Other operating leases	1,060	1,038
Carried forward	1,060	1,038

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2011

	31.3.11 £	31.3.10 £
Management		
Brought forward	**1,060**	1,038
Rent	**4,000**	2,750
Insurance	**634**	688
Telephone	**984**	903
Postage and stationery	**480**	739
Sundries	**1,578**	1,531
Repairs	**1,467**	343
Cleaning	**441**	82
Materials	**470**	-
Improvements to property	**1,460**	-
Depn: plant and machinery	**148**	49
	12,722	8,123
Finance		
Bank charges	**40**	-
Total resources expended	**56,617**	55,067
Net (expenditure)/income	**(8,084)**	12,155

This page does not form part of the statutory financial statements