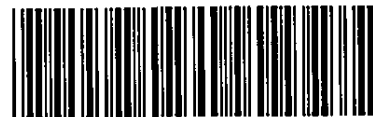


REGISTERED COMPANY NUMBER: SC254039 (Scotland)
REGISTERED CHARITY NUMBER: SC027469

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 MARCH 2012
FOR
WESTERN ISLES ASSOCIATION
FOR MENTAL HEALTH**

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

WEDNESDAY



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31/10/2012

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COMPANIES HOUSE

**WESTERN ISLES ASSOCIATION
FOR MENTAL HEALTH**

**CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2012**

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**WESTERN ISLES ASSOCIATION
FOR MENTAL HEALTH**

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2012**

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 2012. 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
Denise MacIver
Rebecca Mahony
Jean Davis

Volunteer
Secretary
Support Manager
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.

**WESTERN ISLES ASSOCIATION
FOR MENTAL HEALTH**

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2012**

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
- Lloyds TSB Foundation for Scotland

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 :



Denise MacIver - Trustee

Date: 16/10/12

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

I report on the accounts for the year ended 31 March 2012 set out on pages four to ten.

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:29/10/12.....

**WESTERN ISLES ASSOCIATION
FOR MENTAL HEALTH**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the Year Ended 31 March 2012**

	Notes	Unrestricted funds £	Restricted funds £	31.3.12 Total funds £	31.3.11 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		429	-	429	609
Activities for generating funds	2	2,600	-	2,600	267
Incoming resources from charitable activities					
Core activities	3	-	-	-	8,155
Centre Management		28,805	6,500	35,305	34,302
Travel		3,000	-	3,000	3,000
See Me		-	-	-	2,200
Total incoming resources		34,834	6,500	41,334	48,533
RESOURCES EXPENDED					
Charitable activities					
Core activities		11,884	-	11,884	12,109
Centre Management		43,813	3,158	46,971	39,776
Travel		1,834	-	1,834	2,082
Social Firm Research		-	658	658	-
Gardening Project		1,258	-	1,258	125
Refurbishment		-	-	-	1,460
Capital Funding		-	1,460	1,460	-
Catch 23		56	-	56	44
See Me		418	-	418	470
Governance costs		420	-	420	551
Total resources expended		59,683	5,276	64,959	56,617
NET INCOMING/(OUTGOING) RESOURCES before transfers					
		(24,849)	1,224	(23,625)	(8,084)
Gross transfers between funds	9	23,222	(23,222)	-	-
Net incoming/(outgoing) resources		(1,627)	(21,998)	(23,625)	(8,084)
RECONCILIATION OF FUNDS					
Total funds brought forward		14,548	37,607	52,155	60,239
TOTAL FUNDS CARRIED FORWARD		12,921	15,609	28,530	52,155

The notes form part of these financial statements

**WESTERN ISLES ASSOCIATION
FOR MENTAL HEALTH**

**BALANCE SHEET
At 31 March 2012**

	Notes	Unrestricted funds £	Restricted funds £	31.3.12 Total funds £	31.3.11 Total funds £
FIXED ASSETS					
Tangible assets	7	635	12,267	12,902	13,583
CURRENT ASSETS					
Cash at bank and in hand		12,841	3,342	16,183	39,127
CREDITORS					
Amounts falling due within one year	8	(555)	-	(555)	(555)
NET CURRENT ASSETS		<u>12,286</u>	<u>3,342</u>	<u>15,628</u>	<u>38,572</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>12,921</u>	<u>15,609</u>	<u>28,530</u>	<u>52,155</u>
NET ASSETS		<u>12,921</u>	<u>15,609</u>	<u>28,530</u>	<u>52,155</u>
FUNDS	9				
Unrestricted funds				12,921	14,548
Restricted funds				15,609	37,607
TOTAL FUNDS				<u>28,530</u>	<u>52,155</u>

The notes form part of these financial statements

**WESTERN ISLES ASSOCIATION
FOR MENTAL HEALTH**

**BALANCE SHEET - CONTINUED
At 31 March 2012**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2012.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2012 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 16/10/12 and were signed on its behalf by:

D. MacIver
Denise MacIver - Trustee

The notes form part of these financial statements

**WESTERN ISLES ASSOCIATION
FOR MENTAL HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2012**

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

	31.3.12	31.3.11
	£	£
Printing income	250	202
Sale of surplus assets	-	65
CD sales	2,350	
	<u>2,600</u>	<u>267</u>

**WESTERN ISLES ASSOCIATION
FOR MENTAL HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2012**

3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Activity	31.3.12 £	31.3.11 £
Western Isles Health Board	Core activities	-	8,033
Reimbursed expenses	Core activities	-	122
Western Isles Health Board	Centre Management	16,600	19,450
Comhairle nan Eilean Siar	Centre Management	10,205	10,352
Grants	Centre Management	6,500	-
I-Reach	Centre Management	2,000	2,000
Scottish Association for Mental Health	Centre Management	-	2,500
I-Reach	Travel	3,000	3,000
Scottish Association for Mental Health	See Me	-	2,200
		<u>38,305</u>	<u>47,657</u>

Grants received, included in the above, are as follows:

	31.3.12 £	31.3.11 £
Lloyds TSB Foundation for Scotland	<u>6,500</u>	<u>-</u>

4. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	31.3.12 £	31.3.11 £
Depreciation - owned assets	1,867	1,608
Other operating leases	<u>269</u>	<u>1,060</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2012 nor for the year ended 31 March 2011.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31 March 2012 nor for the year ended 31 March 2011.

6. STAFF COSTS

	31.3.12 £	31.3.11 £
Wages and salaries	<u>47,629</u>	<u>39,742</u>

**WESTERN ISLES ASSOCIATION
FOR MENTAL HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2012**

7. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 April 2011	16,016
Additions	1,186
	<u>17,202</u>
At 31 March 2012	<u>17,202</u>
DEPRECIATION	
At 1 April 2011	2,433
Charge for year	1,867
	<u>4,300</u>
At 31 March 2012	<u>4,300</u>
NET BOOK VALUE	
At 31 March 2012	<u>12,902</u>
At 31 March 2011	<u>13,583</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.12 £	31.3.11 £
Other creditors	555	555

9. MOVEMENT IN FUNDS

	At 1.4.11 £	Net movement in funds £	Transfers between funds £	At 31.3.12 £
Unrestricted funds				
General fund	13,791	(24,849)	23,222	12,164
Catch 23	757	-	-	757
	<u>14,548</u>	<u>(24,849)</u>	<u>23,222</u>	<u>12,921</u>
Restricted funds				
Centre Management	18,301	3,342	(18,301)	3,342
Art collective	685	-	(685)	-
Travel	4,236	-	(4,236)	-
Social Firm research	658	(658)	-	-
10th Anniversary	587	-	-	587
Capital funding	13,140	(1,460)	-	11,680
	<u>37,607</u>	<u>1,224</u>	<u>(23,222)</u>	<u>15,609</u>
TOTAL FUNDS	<u>52,155</u>	<u>(23,625)</u>	<u>-</u>	<u>28,530</u>

**WESTERN ISLES ASSOCIATION
FOR MENTAL HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2012**

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	34,834	(59,683)	(24,849)
Restricted funds			
Centre Management	6,500	(3,158)	3,342
Social Firm research	-	(658)	(658)
Capital funding	-	(1,460)	(1,460)
	<u>6,500</u>	<u>(5,276)</u>	<u>1,224</u>
TOTAL FUNDS	<u><u>41,334</u></u>	<u><u>(64,959)</u></u>	<u><u>(23,625)</u></u>

**WESTERN ISLES ASSOCIATION
FOR MENTAL HEALTH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2012**

	31.3.12 £	31.3.11 £
INCOMING RESOURCES		
Voluntary income		
Donations	429	609
Activities for generating funds		
Printing income	250	202
Sale of surplus assets	-	65
CD sales	2,350	-
	<u>2,600</u>	<u>267</u>
Incoming resources from charitable activities		
Western Isles Health Board	16,600	27,483
Comhairle nan Eilean Siar	10,205	10,352
Grants	6,500	-
I-Reach	5,000	5,000
Reimbursed expenses	-	122
Scottish Association for Mental Health	-	4,700
	<u>38,305</u>	<u>47,657</u>
Total incoming resources	<u>41,334</u>	<u>48,533</u>
RESOURCES EXPENDED		
Charitable activities		
Wages	47,629	39,742
Travel and volunteer expenses	3,737	2,548
Art tutoring and materials	418	587
Venue hire etc.	-	36
Staff training	763	591
	<u>52,547</u>	<u>43,504</u>
Governance costs		
Accountancy	420	551
Support costs		
Management		
Other operating leases	269	1,060
Rent	4,200	4,000
Insurance	649	634
Telephone	1,067	984
Postage and stationery	1,392	480
Carried forward	<u>7,577</u>	<u>7,158</u>

This page does not form part of the statutory financial statements

**WESTERN ISLES ASSOCIATION
FOR MENTAL HEALTH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2012**

	31.3.12 £	31.3.11 £
Management		
Brought forward	7,577	7,158
Sundries	889	1,578
Repairs	50	1,467
Cleaning	280	441
Materials	1,329	470
Depn: Property improvements	1,460	1,460
Depn: plant and machinery	407	148
	<u>11,992</u>	<u>12,722</u>
Finance		
Bank charges	-	40
	<u>64,959</u>	<u>56,617</u>
Total resources expended		
Net expenditure	<u>(23,625)</u>	<u>(8,084)</u>

This page does not form part of the statutory financial statements