

REGISTERED COMPANY NUMBER: SC254039 (Scotland)

REGISTERED CHARITY NUMBER: SC027469

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 MARCH 2016
FOR**

**WESTERN ISLES ASSOCIATION
FOR MENTAL HEALTH**

Nicolson Accountancy
49/50 Bayhead
Stornoway
Western Isles
HS1 2DZ

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**WESTERN ISLES ASSOCIATION
FOR MENTAL HEALTH**

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for the Year Ended 31 March 2016**

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**WESTERN ISLES ASSOCIATION
FOR MENTAL HEALTH**

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2016**

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 2016. 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	- resigned 13.1.16
Denise MacIver	Secretary	
Rebecca Mahony	Support Manager	
Catherine Flora Macarthur	Retired	- appointed 13.1.16

Company Secretary
Mrs Denise MacIver

Independent examiner
Sue Nicolson
ACMA
Nicolson Accountancy
49/50 Bayhead
Stornoway
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.

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.

**WESTERN ISLES ASSOCIATION
FOR MENTAL HEALTH**

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2016**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Western Isles Association for Mental Health has completed its nineteenth year supporting members of the Western Isles community and continued with its core activities and consolidated the various projects in which it is involved.

Through the Catch 23 drop- in centre it aims to find solutions to address the challenges and barriers faced by people experiencing mental health related issues. Through the various activities provided it continues to aim to support its service users to improve their coping skills and management of their mental illness. This in turn creates an improved understanding of their illness and reduces their reliance on acute and primary care services. During this period the drop-in supported over 160 individuals and catered for numerous requests for signposting and information were dealt with from interested parties, the general public, friends, families, carers and outside agencies.

Catch 23 had 5596 individual drop-ins during this reporting period providing an environment to meet and encourage peer support among the service user group.

The organisation continues to provide weekly recovery focussed arts and creative writing sessions. The drop- in which opens 6 days per week provided in excess of 3500 healthy meals.

The organisation now has in house trainers in Applied Suicide Intervention Skills Training (ASIST), Scottish Mental Health First Aid (SMHFA) and SAFETALK.

It continues to promote access to training for staff, volunteers and service users. Training has been attended in Epilepsy Awareness, Solution Focussed Interactions, Public Protection Awareness, Introduction to Motivational Interviewing, Fire Warden Training, New Psychoactive Substance Training, ASIST and SMHFA.

In recognition of the work and standards we apply to our role of offering volunteering opportunities to service users and members of the general public, WIAMH received the WAVE Award from Volunteer Centre Western Isles. To promote and maintain good working practices with regard to the mental health of our staff and volunteer group we have been audited and continue to apply the standards set out by the Healthy Working Lives Bronze Award.

The organisation remains at the forefront locally in raising awareness raising and tackling the stigma surrounding mental illness. It also continues hold representational on local forum/ planning and strategy groups.

WIAMH continue to build on and establish new formal and informal partnerships at a local level. The organisation would like to express its sincerest thanks all our volunteers, committee members and our funders.

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:

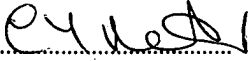
- Western Isles Health Board
- Comhairle nan Eilean Siar
- Lloyds TSB Foundation for Scotland
- Comic Relief
- Robertson Trust
- SCVO-Community Jobs Scotland
- Co-op Community Fund
- Foundation for Scotland

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

**WESTERN ISLES ASSOCIATION
FOR MENTAL HEALTH**

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2016**

Approved by order of the board of trustees on 26 OCTOBER 2016 and signed on its behalf by:


.....
Catherine Flora Macarthur - Trustee

**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 2016 set out on pages five to eleven.

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

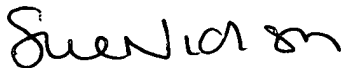
In connection with my examination, no matter has come to my attention:

(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.



Sue Nicolson
ACMA
Nicolson Accountancy
49/50 Bayhead
Stornoway
Western Isles
HS1 2DZ

Date: 24/11/16

**WESTERN ISLES ASSOCIATION
FOR MENTAL HEALTH**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the Year Ended 31 March 2016**

	Notes	Unrestricted funds £	Restricted funds £	31.3.16 Total funds £	31.3.15 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		1,512	-	1,512	1,463
Activities for generating funds	2	276	-	276	714
Incoming resources from charitable activities					
Core activities	3	7,000	7,215	14,215	27,845
Centre Management		57,541	5,290	62,831	59,733
Total incoming resources		66,329	12,505	78,834	89,755
RESOURCES EXPENDED					
Charitable activities					
Core activities		14,532	2,371	16,903	21,966
Centre Management		57,861	5,290	63,151	52,258
Travel		407	394	801	1,477
Art Group		570	2,624	3,194	240
Governance costs		587	-	587	1,348
Total resources expended		73,957	10,679	84,636	77,289
NET INCOMING/(OUTGOING) RESOURCES					
		(7,628)	1,826	(5,802)	12,466
RECONCILIATION OF FUNDS					
Total funds brought forward		23,755	17,874	41,629	29,163
TOTAL FUNDS CARRIED FORWARD		16,127	19,700	35,827	41,629

The notes form part of these financial statements

**WESTERN ISLES ASSOCIATION
FOR MENTAL HEALTH**

**BALANCE SHEET
At 31 March 2016**

	Notes	Unrestricted funds £	Restricted funds £	31.3.16 Total funds £	31.3.15 Total funds £
FIXED ASSETS					
Tangible assets	7	283	5,840	6,123	7,678
CURRENT ASSETS					
Cash at bank and in hand		16,399	14,704	31,103	34,506
CREDITORS					
Amounts falling due within one year	8	(555)	(844)	(1,399)	(555)
NET CURRENT ASSETS		<u>15,844</u>	<u>13,860</u>	<u>29,704</u>	<u>33,951</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>16,127</u>	<u>19,700</u>	<u>35,827</u>	<u>41,629</u>
NET ASSETS		<u><u>16,127</u></u>	<u><u>19,700</u></u>	<u><u>35,827</u></u>	<u><u>41,629</u></u>
FUNDS	9				
Unrestricted funds				16,127	23,755
Restricted funds				19,700	17,874
TOTAL FUNDS				<u><u>35,827</u></u>	<u><u>41,629</u></u>

The notes form part of these financial statements

**WESTERN ISLES ASSOCIATION
FOR MENTAL HEALTH**

**BALANCE SHEET - CONTINUED
At 31 March 2016**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2016.

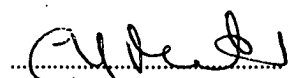
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2016 in accordance with Section 476 of the Companies Act 2006.

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 January 2015).

The financial statements were approved by the Board of Trustees on 26 OCTOBER 2016 and were signed on its behalf by:


Catherine Flora Macarthur -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 2016**

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

	31.3.16	31.3.15
	£	£
Fundraising events	53	46
Printing income	223	668
	<u>276</u>	<u>714</u>

**WESTERN ISLES ASSOCIATION
FOR MENTAL HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2016**

3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Activity	31.3.16 £	31.3.15 £
NHS Western Isles	Core activities	-	17,145
Grants	Core activities	7,215	8,700
Health Improvement fund	Core activities	7,000	2,000
NHS Western Isles	Centre Management	33,145	14,000
Comhairle nan Eilean Siar	Centre Management	9,896	9,896
Grants	Centre Management	19,790	30,837
Health Improvement fund	Centre Management	-	5,000
		<u>77,046</u>	<u>87,578</u>

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

	31.3.16 £	31.3.15 £
Lloyds TSB Foundation for Scotland	-	5,000
Comic Relief	7,500	7,500
JLIP Funding	-	12,000
Robertson Trust	7,000	7,000
SCVO	4,840	4,337
Foundation Scotland	-	1,750
Co-op Community Fund	-	1,950
Awards for All	7,665	-
	<u>27,005</u>	<u>39,537</u>

4. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	31.3.16 £	31.3.15 £
Depreciation - owned assets	1,555	1,586
Other operating leases	941	838
	<u>2,496</u>	<u>2,424</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2016 nor for the year ended 31 March 2015.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2016 nor for the year ended 31 March 2015.

**WESTERN ISLES ASSOCIATION
FOR MENTAL HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2016**

6. STAFF COSTS

	31.3.16	31.3.15
	£	£
Wages and salaries	<u>63,133</u>	<u>58,111</u>

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

	31.3.16	31.3.15
Administration	1	1
Support staff	4	4
	<u>5</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

7. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 April 2015 and 31 March 2016	<u>17,202</u>
DEPRECIATION	
At 1 April 2015	9,524
Charge for year	<u>1,555</u>
At 31 March 2016	<u>11,079</u>
NET BOOK VALUE	
At 31 March 2016	<u>6,123</u>
At 31 March 2015	<u>7,678</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.16	31.3.15
	£	£
Bank loans and overdrafts	844	
Other creditors	<u>555</u>	<u>555</u>
	<u>1,399</u>	<u>555</u>

**WESTERN ISLES ASSOCIATION
FOR MENTAL HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2016**

9. MOVEMENT IN FUNDS

	At 1.4.15 £	Net movement in funds £	At 31.3.16 £
Unrestricted funds			
General fund	22,998	(7,628)	15,370
Catch 23	757	-	757
	<u>23,755</u>	<u>(7,628)</u>	<u>16,127</u>
Restricted funds			
Centre Management	10,624	-	10,624
Travel	794	-	794
Capital funding	6,456	(1,460)	4,996
Awards for All	-	3,286	3,286
	<u>17,874</u>	<u>1,826</u>	<u>19,700</u>
TOTAL FUNDS	<u><u>41,629</u></u>	<u><u>(5,802)</u></u>	<u><u>35,827</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	66,329	(73,957)	(7,628)
Restricted funds			
Centre Management	5,290	(5,290)	-
Awards for All	7,215	(3,929)	3,286
Capital funding	-	(1,460)	(1,460)
	<u>12,505</u>	<u>(10,679)</u>	<u>1,826</u>
TOTAL FUNDS	<u><u>78,834</u></u>	<u><u>(84,636)</u></u>	<u><u>(5,802)</u></u>

**WESTERN ISLES ASSOCIATION
FOR MENTAL HEALTH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2016**

	31.3.16 £	31.3.15 £
INCOMING RESOURCES		
Voluntary income		
Donations	1,512	1,463
Activities for generating funds		
Fundraising events	53	46
Printing income	223	668
	<u>276</u>	<u>714</u>
Incoming resources from charitable activities		
NHS Western Isles	33,145	31,145
Comhairle nan Eilean Siar	9,896	9,896
Grants	27,005	39,537
Health Improvement fund	7,000	7,000
	<u>77,046</u>	<u>87,578</u>
Total incoming resources	78,834	89,755
RESOURCES EXPENDED		
Charitable activities		
Wages	63,133	58,111
Other operating leases	941	838
Travel and volunteer expenses	797	607
Volunteer expenses	909	1,060
Art tutoring and materials	3,624	1,436
Venue hire etc.	42	39
Staff training	656	568
Equipment	924	
	<u>71,026</u>	<u>62,659</u>
Governance costs		
Accountancy	587	1,313
Registration fee	-	35
	<u>587</u>	<u>1,348</u>
Support costs		
Management		
Rent	6,500	6,300
Insurance	813	786
Telephone	1,444	1,623
Postage and stationery	505	687
Carried forward	9,262	9,396

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 2016**

	31.3.16 £	31.3.15 £
Management		
Brought forward	9,262	9,396
Sundries	183	8
Cleaning	318	315
Materials	117	394
Food	1,529	1,531
Depn: Property improvements	1,460	1,460
Depn: plant and machinery	94	126
	<u>12,963</u>	<u>13,230</u>
Finance		
Bank charges	50	22
Memberships	10	30
	<u>60</u>	<u>52</u>
Total resources expended	<u>84,636</u>	<u>77,289</u>
Net (expenditure)/income	<u>(5,802)</u>	<u>12,466</u>

This page does not form part of the statutory financial statements