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

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017 FOR

WESTERN ISLES ASSOCIATION FOR MENTAL HEALTH

WEDNESDAY



S6HTUEZL
SCT 25/10/2017 #501
COMPANIES HOUSE

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

WESTERN ISLES ASSOCIATION
FOR MENTAL HEALTH

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for the Year Ended 31 March 2017

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REPORT OF THE TRUSTEES
for the Year Ended 31 March 2017

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 2017. The trustees have adopted the provisions of 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 2015).

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
Western Isles Association for Mental Health has completed its 20th year supporting members of the Western Isles community. It has 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 165 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 5,588 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 again provided in excess of 3,500 healthy meals.

The organisation's in house trainers in delivered three Applied Suicide Intervention Skills Training (ASIST) courses and two Scottish Mental Health First Aid (SMHFA) courses in partnership with NHS Western Isles and Western Isles Foyer.

It continues to promote access to training for staff, volunteers and service users. Training has been attended in MIDAS Minibus training, Alcohol Brief Interventions, Food Hygiene and ASIST.

To promote and maintain good working practices with regard to the mental health of our staff and volunteer group we have 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. We held an event in partnership with NHS Western Isles and Seeme volunteers we held a successful public event with almost 200 people in attendance. It also continues to hold representational roles on local forum/ planning and strategy groups.

As part of our 20th Anniversary, a music event was held during suicide awareness week and we would like to recognise all the efforts of those involved in particular all the musicians and sound engineers who donated their time free of charge. In addition, a 40 page book was produced by our writer's group to summarise and celebrate our achievements over the last 2 decades.

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, those who have donated to the organisation and our funders.

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2017

FINANCIAL REVIEW

Principal funding sources

The trustees wish to thank the following for their continuing support:
- Comhairle nan Eilean Siar
- Lloyds TSB Foundation for Scotland
- Comic Relief
- Robertson Trust
- SCVO-Community Jobs Scotland
- NHS Western Isles
- Point and Sandwick Windfarm Trust
- Western Isles Development Trust
- Allen Lane Foundation

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.

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC254039 (Scotland)

Registered Charity number

SC027469

Registered office

23 Bayhead
Stornoway
Isle of Lewis
HS1 2DU

Trustees

Denise MacIver	Secretary
Rebecca Mahony	Support Manager
Catherine Flora Macarthur	Retired

Company Secretary

Mrs Denise MacIver

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2017

REFERENCE AND ADMINISTRATIVE DETAILS

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

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

Approved by order of the board of trustees on 14-09-2017 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 2017 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

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

Date: 24/10/17

WESTERN ISLES ASSOCIATION
FOR MENTAL HEALTH

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the Year Ended 31 March 2017

	Notes	Unrestricted funds £	Restricted funds £	31.3.17 Total funds £	31.3.16 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		**4,676**	**-**	**4,676**	1,512
Charitable activities	3				
Core activities		**15,000**	**-**	**15,000**	14,215
Centre Management		**-**	**63,326**	**63,326**	62,831
Other trading activities	2	**724**	**-**	**724**	276
Total		**20,400**	**63,326**	**83,726**	78,834
EXPENDITURE ON					
Charitable activities					
Core activities		**15,250**	**2,411**	**17,661**	17,490
Centre Management		**1**	**58,313**	**58,314**	63,151
Travel		**-**	**-**	**-**	801
Art Group		**1,325**	**3,623**	**4,948**	3,194
Total		**16,576**	**64,347**	**80,923**	84,636
NET INCOME/(EXPENDITURE)		**3,824**	**(1,021)**	**2,803**	(5,802)
Transfers between funds	9	**(1,338)**	**1,338**	**-**	
Net movement in funds		**2,486**	**317**	**2,803**	(5,802)
RECONCILIATION OF FUNDS					
Total funds brought forward		**16,127**	**19,700**	**35,827**	41,629
TOTAL FUNDS CARRIED FORWARD		**18,613**	**20,017**	**38,630**	35,827

CONTINUING OPERATIONS
All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

BALANCE SHEET
At 31 March 2017

	Notes	Unrestricted funds £	Restricted funds £	31.3.17 Total funds £	31.3.16 Total funds £
FIXED ASSETS					
Tangible assets	7	**213**	**4,380**	**4,593**	6,124
CURRENT ASSETS					
Cash at bank and in hand		**18,954**	**15,637**	**34,591**	30,259
CREDITORS					
Amounts falling due within one year	8	**(554)**	-	**(554)**	(556)
NET CURRENT ASSETS		**18,400**	**15,637**	**34,037**	29,703
TOTAL ASSETS LESS CURRENT LIABILITIES		**18,613**	**20,017**	**38,630**	35,827
NET ASSETS		**18,613**	**20,017**	**38,630**	35,827
FUNDS	9				
Unrestricted funds				**18,613**	16,127
Restricted funds				**20,017**	19,700
TOTAL FUNDS				**38,630**	35,827

The notes form part of these financial statements

continued...

BALANCE SHEET - CONTINUED
At 31 March 2017

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2017.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2017 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.

The financial statements were approved by the Board of Trustees on 14-09-2017 and were signed on its behalf by:

.....

Catherine Flora Macarthur -Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2017

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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.

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

Improvements to property	- 10% on cost
Plant and machinery	- 25% on reducing balance

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.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2017

2. OTHER TRADING ACTIVITIES

	31.3.17	31.3.16
	£	£
Fundraising events	250	53
Printing income	474	223
	724	276

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.17	31.3.16
		£	£
Grants	Core activities	15,000	7,215
Health Improvement fund	Core activities	-	7,000
NHS Western Isles	Centre Management	-	33,145
Comhairle nan Eilean Siar	Centre Management	-	9,896
Grants	Centre Management	63,326	19,790
		78,326	77,046

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

	31.3.17	31.3.16
	£	£
Comic Relief	-	7,500
NHS Western Isles	33,145	
Health Improvement fund	7,000	
Robertson Trust	7,000	7,000
CnES	9,896	
SCVO	1,785	4,840
Awards for All	-	7,665
Henry Duncan Award	4,000	
Western Isles Development Trust	10,000	
Allen Lane Foundation	3,000	
Point and Sandwick Windfarm Trust	2,500	
	78,326	27,005

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.17	31.3.16
	£	£
Depreciation - owned assets	1,531	1,554
Hire of plant and machinery	23	
Other operating leases	941	941

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2017

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2017 nor for the year ended 31 March 2016 .

Trustees' expenses
There were no trustees' expenses paid for the year ended 31 March 2017 nor for the year ended 31 March 2016 .

6. STAFF COSTS

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

	31.3.17	31.3.16
Administration	1	1
Support staff	4	4
	5	5

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

7. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Totals £
COST			
At 1 April 2016 and 31 March 2017	**14,600**	**2,602**	**17,202**
DEPRECIATION			
At 1 April 2016	**8,760**	**2,318**	**11,078**
Charge for year	**1,460**	**71**	**1,531**
At 31 March 2017	**10,220**	**2,389**	**12,609**
NET BOOK VALUE			
At 31 March 2017	**4,380**	**213**	**4,593**
At 31 March 2016	5,840	284	6,124

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.17 £	31.3.16 £
Accrued expenses	554	556

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2017

9. MOVEMENT IN FUNDS

	At 1.4.16 £	Net movement in funds £	Transfers between funds £	At 31.3.17 £
Unrestricted funds				
General fund	15,370	3,824	(581)	18,613
Catch 23	757	-	(757)	-
	16,127	3,824	(1,338)	18,613
Restricted funds				
Centre Management	10,624	5,013	-	15,637
Travel	794	-	(794)	-
Capital funding	4,996	(1,460)	844	4,380
Awards for All	3,286	(4,574)	1,288	-
	19,700	(1,021)	1,338	20,017
TOTAL FUNDS	35,827	2,803	-	38,630

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	20,400	(16,576)	3,824
Restricted funds			
Centre Management	63,326	(58,313)	5,013
Awards for All	-	(4,574)	(4,574)
Capital funding	-	(1,460)	(1,460)
	63,326	(64,347)	(1,021)
TOTAL FUNDS	83,726	(80,923)	2,803

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2017.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2017

	31.3.17 £	31.3.16 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	4,676	1,512
Other trading activities		
Fundraising events	250	53
Printing income	474	223
	724	276
Charitable activities		
NHS Western Isles	-	33,145
Comhairle nan Eilean Siar	-	9,896
Grants	78,326	27,005
Health Improvement fund	-	7,000
	78,326	77,046
Total incoming resources	83,726	78,834
EXPENDITURE		
Charitable activities		
Wages	57,610	63,133
Pensions	509	
Hire of plant and machinery	23	
Other operating leases	941	941
Travel and volunteer expenses	-	797
Volunteer expenses	1,469	909
Art tutoring and materials	5,123	3,624
Venue hire etc.	-	42
Staff training	740	656
Equipment	867	924
	67,282	71,026
Support costs		
Management		
Rent	6,700	6,500
Insurance	820	813
Telephone	1,319	1,444
Postage and stationery	841	505
Sundries	24	183
Cleaning	324	318
Materials	12	117
Food	1,280	1,529
Carried forward	11,320	11,409

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2017

	31.3.17 £	31.3.16 £
Management		
Brought forward	**11,320**	11,409
Depn: Property improvements	**1,460**	1,460
Depn: plant and machinery	**71**	94
	12,851	12,963
Finance		
Bank charges	**97**	50
Memberships	**108**	10
	205	60
Governance costs		
Accountancy and legal fees	**585**	587
Total resources expended	**80,923**	84,636
Net income/(expenditure)	**2,803**	(5,802)

This page does not form part of the statutory financial statements