

Charity Registration No. 011684 (Scotland)

Company Registration No. SC162089 (Scotland)

**GLASGOW ASSOCIATION FOR MENTAL HEALTH  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

# GLASGOW ASSOCIATION FOR MENTAL HEALTH

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# GLASGOW ASSOCIATION FOR MENTAL HEALTH

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr J S Wood (Chair) M Brown Mrs J Croft Mr I Cunningham Mr J Dane Ms J Graydon Mr R Sharp Mr J R Docherty-Hughes	(Appointed 30 September 2022) (Appointed 30 September 2022)
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<b>Secretary</b>	Mrs L M Middell
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<b>Charity number (Scotland)</b>	011684
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<b>Company number</b>	SC162089
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<b>Registered office</b>	St Andrews By The Green 33 Turnbull Street Glasgow G1 5PR
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<b>Auditor</b>	Consilium Audit Limited 169 West George Street Glasgow Scotland G2 2LB
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<b>Bankers</b>	Bank of Scotland 235 Sauchiehall Street Glasgow G2 3EY
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<b>Solicitors</b>	Burness Paull LLP 50 Lothian Road Festival Square Edinburgh Scotland EH3 9WJ
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# **GLASGOW ASSOCIATION FOR MENTAL HEALTH**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

***FOR THE YEAR ENDED 31 MARCH 2023***

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The Trustees present their report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Trust Deed the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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 2019)".

### **Objectives and activities**

The charity pursues aims, which are primarily concerned with the health, social welfare and the attainment of social justice, for people with mental health problems and their carers, who live in the Glasgow area.

It exists to provide high quality care and support services to adults with mental health problems and their carers; to promote understanding of mental health and wellbeing; and to enable users of services and their carers to have a voice in the wider community.

### **What we do**

Glasgow Association for Mental Health ("GAMH") exists for public benefit by promoting the mental health and wellbeing of the people and communities of Greater Glasgow. The charity operates within an equalities and human rights context ensuring that people experiencing mental ill-health and mental illnesses are treated fairly, without discrimination or stigma, in all aspects of their charity's governance, service design and delivery.

We are working towards the time when all of Scotland's people will achieve full and equal citizenship rights, regardless of their mental health status.

We achieve this by:

- Creating services and opportunities that assist people who are recovering from mental health problems or with related needs, to live the lives that THEY want to live;
- Providing support for Carers including Young Carers;
- Promoting Social and Economic Inclusion of people in recovery;
- Promoting Self Help, Self-Advocacy and Peer Support;
- Promoting Volunteering;
- Challenging stigma and discrimination, promoting equality and human rights;
- Supporting People to maintain secure tenancies and build a sense of home;
- Providing education and training about mental health, recovery and wellbeing.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

# GLASGOW ASSOCIATION FOR MENTAL HEALTH

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **Workforce and volunteers**

GAMH's best assets are its workforce, volunteers, and supporters. We believe that a well-trained and supported workforce with good working terms and conditions enhances and emphasises safe and effective practice and benefits both the individual workers and the people we support. In recognition of our commitment to our workforce GAMH is a member of the Living Wage Foundation and a signatory to the Scottish Government Fair Work Convention and Framework. This commits the organisation to "fair work practices", which is defined as work which offers "effective voice, opportunity, security, fulfilment and respect; that balances the rights and responsibilities of employers and workers and that can generate benefits for individuals, organisations and society" - [www.fairworkconvention.scot](http://www.fairworkconvention.scot). We believe that promoting a positive workplace experience for our workforce and volunteers and paying all staff at least the Scottish Living Wage is an essential way in which we meet our overall organisational values and mission. Currently all staff are paid a minimum of £10.50 per hour and volunteers are reimbursed for all expenses they incur when volunteering within the organisation. In addition, all staff this year received a 4% uplift in their salaries from 1st April 2022 and subsequently to address in some way the increased cost of living, a one-off payment of £700 in December 2022. The salary increase was awarded on a substantive basis and sets GAMH apart from most other social care agencies in the sector in Glasgow. The additional £700 one off payment was provided to staff on a pro rata basis and subject to Tax and NI. Our total reward package offered to GAMH contracted employees offers an attractive and substantial range of benefits for staff which include enhanced sick pay, death in service payments, free employee counselling, maternity and paternity leave, paid travel time and travel expenses, and more recently a cycle to work scheme. In relation to Staff wellbeing this year we continued to provide staff with access to Mindfulness and yoga sessions, and to encourage staff to participate in the National Wellbeing Hub and Workforce Wellbeing Service which provides direct support for health and social care staff. This sits alongside our other wellbeing activities within organisation and our cycle to work initiative. We applied successfully to the Scottish Government's Wellbeing Fund for staff wellbeing to fund a range of staff wellbeing activities in 2022/23 and added subsidised gym membership to our range of benefits for staff this year. We are fully committed to staff wellbeing and making GAMH a positive and rewarding environment for our workforce.

We provide a range of opportunities to involve staff and volunteers in sharing ideas and in decision making to determine the future direction and objectives of the organisation as well as improving service performance overall. We hold interactive workforce wide meetings with staff at least annually on significant business developments. We use supervision, mentoring, team, and practice development meetings to involve staff in innovation and improvement. Training evaluations are used to ensure that learning opportunities are focused on staff needs. Staff surveys elicit feedback on how it feels to be a GAMH employee. GAMH recognises UNISON as the trade union entitled to represent the workforce for collective bargaining purposes, working in partnership with UNISON to promote a positive workplace culture for all employees.

All newly recruited GAMH staff undertake our Preparation for Practice Award (PfP), a customised award designed to support the learning requirements of the social care workforce and provide knowledge and offer reflection on the values, policies and procedures and practice approach of GAMH. The award itself is levelled at SCQF Level 6 and accredited by the SQA. Our Learning and Development staff have developed effective skills as assessors and verifiers to support our Learning Centre, develop the PfP candidates and support them to gain their qualification. Our Learning Centre was rated highly at our SQA Qualification Inspection this year and we are confident that we will maintain this standard. GAMH staff are provided with regular opportunities to access and undertake additional training as part of their personal development through our ongoing comprehensive Learning and Development programme which takes account of the requirements of the Scottish Social Services Council Codes of Practice and the National Health & Social Care Standards. GAMH has a database of staff qualifications and training that evidences their commitment to learning and development and links into individuals Continuous Professional Learning requirements. GAMH promotes a culture of leadership and initiative at all levels within the organisation's workforce and we are determined to provide opportunities to staff to learn and develop skills which will support their career progression at GAMH. This includes providing our workforce with access to the appropriate Scottish Vocational Qualifications in the form of SVQs and Professional Development Awards. These accredited courses and our ongoing training programme support staff to meet the registration and post registration requirements of the Scottish Social Services Council. Key training includes Safeguarding; SVQ 2 Social Services and Healthcare; SVQ 4 Leadership and Management for Care Services; PDA Health & Social Care Supervision; Suicide Awareness and Responding; Equalities & Human Rights. These courses draw on 'Scotland's Knowledge and Skills Framework for Mental Health Improvement, Self-Harm and Suicide Prevention'. We have continued to expand our portfolio of self-directed online learning programmes, allowing staff to undertake additional topics and learn at their own pace and includes training on mental health, equalities, health and safety, dementia, safeguarding and addiction topics.

## **GLASGOW ASSOCIATION FOR MENTAL HEALTH**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2023***

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Our volunteer/befriending project has inducted 17 new volunteers this year and continues to support 3 long standing volunteers in their befriending role. Our volunteer induction programme has been adapted to offer a hybrid approach increasing the accessibility of the volunteer training and allowing us to deliver the sessions at times which suit potential volunteers who may have full time jobs. We recognise that volunteers have chosen to commit to their role within GAMH at no financial reward; this motivates us to ensure that we provide volunteers with a valuable and positive experience. We recognise the mutual benefits of volunteering to the organisation where we benefit from the creative skills and talents of our volunteers and they in return receive meaningful opportunities to gain experience of working within a modern and recovery focussed mental health service environment. To ensure our volunteers are safe and competent we undertake regular training sessions to reflect the challenges and importance of safeguarding, boundary management and the SSSC Codes of Practice. Volunteers also benefit from ongoing support and supervision as well as regular training provided through our learning and development programmes. We offer career progression to volunteers many of whom have successfully secured posts within the organisation or have obtained study places at college or university.

# GLASGOW ASSOCIATION FOR MENTAL HEALTH

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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### Achievements and performance

#### Learning and development

The Learning and Development department co-ordinates the provision of internal training for the GAMH workforce and supports the development of initiatives related to learning, personal development, equalities, reducing stigma and promoting inclusion. The department also offers mental health and wellbeing related training externally to local and private businesses as well as to statutory and third sector organisations. Internal training programmes are provided to meet the ongoing learning needs of GAMH staff and volunteers and are designed specifically, to support and develop their skills and knowledge for their current and future roles.

The Introduction to GAMH Mandatory Training pack was developed during COVID and all staff are now required to complete this at the start of their employment, ensuring that they have the knowledge and skills to undertake direct work with service users. The pack is kept under review in response to any changes in legislative and regulatory frameworks and this year we added courses from the Scottish Infection Prevention and Control Education Pathway (SIPEP) foundation level relevant to staff roles, as well as an awareness course from the National Cyber Security Centre.

#### GAMH Induction Award: Preparation for Practice, SCQF Level 6

On completion of the introduction to mandatory training pack, staff then start GAMH's Induction Award: Preparation for Practice SCQF Level 6, which is certificated by the Scottish Qualification Authority. This year 24 staff achieved the award and for those who need to gain a registerable qualification their work is transferable to the SVQ 2 qualification.

#### Registerable Qualifications and Personal Development Awards

This year, a further 24 staff were supported to complete qualifications over and above the 'Preparation in Performance' qualification:

- SVQ 2 Social Services and Healthcare,
- SCQF Level 6 (11 staff); DA Health and Social Care Supervision,
- SCQF Level 7 (9 staff).
- SVQ 4 Social Services & Healthcare SCQF Level 9 (2 staff).
- SVQ 4 Care Services Leadership and Management SCQF level 9, plus CSLM 2 units, Level 10 (2 staff).

#### Staff training calendar

This year the department provided 33 training courses directly to staff. Most of our course are now being run in person, with mindfulness remaining online to promote ease of access. Staff also have regular access to Sage & Thyme – which provides a memorable structure for conversations and promotes effective communication; adult protection; child protection; bereavement; and mental health awareness through local third sector and statutory sector providers. The department continues to provide staff with access to additional e-learning and open badges courses. Our e-learning training calendar 2022/23 includes courses on mental health, equalities, health and safety, dementia, safeguarding and addiction topics.

Staff wellbeing – GAMH provides staff with access to quarterly Mindfulness sessions; staff can also access the National Wellbeing Hub and Workforce Wellbeing Service, which provides direct support for health and social care staff; and GAMH's employee counselling service. This sits alongside our other wellbeing activities within the teams and our cycle to work. We successfully applied to the Scottish Government's Wellbeing Fund and staff have accessed these funds to complete a range of individual and team wellbeing activities throughout the year.

Suicide Bereavement Training – Wave after Wave – This training was commissioned by the Glasgow City Health and Social Care partnership in response to the 2021 Rocket Science scoping study which looked at support available for people bereaved by suicide and for those supporting someone at risk of suicide in Glasgow City. The report recommended making suicide bereavement information and training available for staff supporting, or meeting, those bereaved by suicide. The aim is to ensure that all staff, peer supporters and volunteers meeting individuals bereaved by suicide understand the complex nature and impact of a suicide bereavement and are able to provide a compassionate and empathetic response whilst being aware of the impact of their work on their own well-being. The materials have been co-designed by staff and individuals with lived experience and the voices of lived experience feature heavily throughout. The training was piloted very successfully both in person and online in 2022. NHS GGC & GAMH then delivered the course to the suicide prevention trainers/network in Glasgow in December 2022 and January 2023 and feedback has been overwhelmingly positive. Following the pilots, the materials were updated in March, and these are now being uploaded to GGC and we will also create a page on GAMH's website linking to this.

# GLASGOW ASSOCIATION FOR MENTAL HEALTH

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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Public Health Scotland are supporting the Borders area to pilot the course and GAMH's Training Officer who moved to Ayrshire & Arran NHS is presenting the course to health improvement staff there. Individuals involved in developing the course are also looking at delivering the course in their workplaces – including a care home and university. An update meeting is being arranged in the autumn 2023 to bring everyone together to look at how the course has developed and being rolled out.

Crisis carers support - GAMH was also commissioned by the Glasgow City Health and Social Care partnership in response to the 2021 Rocket Science scoping study to develop resources for carers who are supporting a loved one who experiences suicidal thoughts or who may be at risk of suicide. Where advice is offered, it has often treated the carer as a means to an end: a tool to prevent the suicide of another. We wanted to create warm, friendly materials in partnership with carers which signpost to the excellent suicide prevention resources that already exist. The guide we developed focuses on the needs of crisis carers as individuals and includes advice and stories about:

- Carers rights and the support that's available.
- Self care
- Setting boundaries and dealing with difficult or even abusive behaviours
- Developing support networks

The guide was finalised with NHSGGC commissioners in March 2023 and will be hosted on the HSCP suicide prevention pages in May/June 2023 and promoted through the HSCP press release. It will also be shared through our networks including the Glasgow City HSCP Carers Partnership, Third Sector Suicide Prevention and Bereavement Networks.

GAMH's SQA Approved Learning Centre was inspected by the SQA in April 2022 and March 2023, and we are delighted to have received 'high confidence' again in all areas, both for GAMH's Induction Award: Preparation for Practice; and for GAMH's Learning Centre Systems.

GAMH is commissioned by the HSPC to provide Mental Health training to carers through the five local carers centres in Glasgow. The ongoing difficulties brought by the pandemic and the ongoing the cost-of-living crisis look to have a significant impact on unpaid carers by adding additional stress, worry and the potential for isolation. This impact will also be felt by the cared for who may require additional support with their own mental health needs. Our mental health and well-being training provides a safe space for carers to share their experiences and learn tools that they can apply to their own mental health and well-being, and that of the people they care for. Throughout the year, carers have consistently fed back in training sessions that they have enjoyed the opportunity to connect with each other and support each other through the difficulties they are facing.

This year we provided 48 training sessions, including mindfulness; wellbeing and stress management; mental health awareness topics; self-advocacy; and suicide prevention. Of those who completed our feedback forms this year:

- 93% rated the training they had received as excellent or good.
- 96% agreed that the training would have a positive impact on their ability to engage in their caring role.
- 96% agreed that the training would have a positive impact on their own well-being and mental health and the well-being and mental health of the person they care for.

*'The session was really good; the trainer was clearly very interested and passionate about the topic.'*

*'Not to miss, dismiss and avoid signs of suicide.'* safeTalk attendee

*'I've learned to focus more on my own needs – how can I look after other people if I'm too tired/no energy – exactly what you have explained to us. It feels like an oxygen mask on a plane – you know its there to use, but you don't know you need it until you try it. Then you notice the difference.'* Wellbeing & stress management attendee

*'I have also done a few of Jim's GAMH recorded sessions on YouTube. What we get from Jim's sessions is clear and from an experienced practitioner'.* Mindfulness attendee

GAMH provided placements for three students: BA Education & Social Services, University of Strathclyde - with YAWS Service; HNC Social Services, Glasgow City College – with Carers Centre West; and Masters in Social Work, University of Strathclyde – Carers Centre Southwest.



# GLASGOW ASSOCIATION FOR MENTAL HEALTH

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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GAMH LIVED EXPERIENCE TRAINING is a social enterprise which brings the expertise of people in recovery from mental health issues to training. It exists to educate people about mental health and related topics and the voices of people in recovery is a powerful influence for change. This year members of the Lived Experience team contributed their expertise towards the development of the Crisis Carers Materials and the Wave after Wave training course.

All the team have started contributing their personal expertise to relevant courses for carers in Glasgow, including courses:

- Self-Compassion & Self Care
- Mood Matters
- Understanding anxiety, panic, and worry

GAMH Lived Experience Trainers recovery videos. GAMH Lived Experience Trainers worked with Mindwaves to develop videos which share stories of recovery experiences and important messages around mental health. These are now available to view on GAMH's You Tube channel and were launched at GAMH's AGM in September. Feedback was very positive, and they are a valuable resource for training courses and staff learning.

#### **Equalities and anti stigma programme**

Equality and Social Justice are core values of GAMH and underpin the organisation's mission and vision. We believe that equality and social justice are essential for mental health recovery and wellbeing, that everyone has the right to make the most of their lives and their talents and that everyone has the right to have their personal identity respected. Given our core values and our obligations as an employer and service provider under the Equalities Act 2010, Equality Training is mandatory for all staff and is provided for volunteers and for people we support who become involved in staff recruitment. Mandatory Equality and Diversity Training is one of a range of measures that GAMH has in place to ensure that the organisation will comply with its Public Sector Equality Duty (the General Duty) under the Equality Act 2010. In addition, the organisation has in place a range of policies and procedures to ensure compliance. These include an Equality Policy, a Participation Strategy, a Whistle-blowers Policy, and a Dignity at Work Policy. GAMH can access additional external advice, if necessary, on the development of its policies and procedures through either the Employers Advisory Service based at Glasgow Council for the Voluntary Sector (GCVS) or the organisation's Legal Advisors, Burness Paull who specialise in providing advice to third sector organisations.

This year, GAMH engaged with the Scottish Government consultation on proposed reforms to the Mental Health (Care & Treatment) Scotland Act 2003. Our response welcomed the underpinning principles set out by the Review and the opportunity to improve mental health law in Scotland to ensure that human rights are respected, protected, and fulfilled. We also valued the human rights-based approach taken by the Review to engage with people with lived experience. Viewing mental health law, policy and practice through a lived experience and human rights lens aligns with GAMH mission and we support the view that any reform should be based meaningfully on the experiences and expertise of people with lived experience, unpaid carers, and the third sector. However as is the case with many policy agendas and key statutory reforms we need far more detail on how the proposals will work in practice and essentially to be reassured that there be adequate funding, investment, and resources to ensure the aims of the proposals can be translated into practice.

#### **Service Centres**

GAMH Service Centres work within the geographical areas as defined by the Glasgow City Health and Social Care Partnership. With our North Service centre covering the North East and North West of the city and our South Service centre covering the South East and South West areas of Glasgow. The Service Centres are commissioned by Glasgow's Health and Social Care Partnership (HSCP) and funded through a block funding arrangement from the Adult Services, Mental Health budget. The service is contract managed by the Mental Health Commissioning Team and perform to the mental health benchmarks for the relevant performance indicators captured through the 6 monthly PQR/PSR and detailed within the Service Specification. This service is registered with the Care Inspectorate and is registered as a combined Care at Home and Housing Support Service which adhere to the National Care Standards and Continued Professional Learning (CPL) and qualification requirements outlined by the Scottish Social Services Council (SSSC). Service Centres provide a referral pathway for Primary Care Mental Health Teams, GP Practices, Social Care Connect, Housing Providers, Community Addiction teams and Homelessness services who refer people who require support with mental health and self-management issues.

# GLASGOW ASSOCIATION FOR MENTAL HEALTH

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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Our Service Centre teams offer one to one support over a 6 month period and this service forms part of the GAMH recovery pathway which links seamlessly into our other Service Centre opportunities, Group Support Programme, Befriending Services and Peer Work and Employability Projects. This financial year the service centre received 1255 referrals for individuals seeking support, a 10% increase from last year. The Service Centres offer a social prescribing method to mental health that promotes recovery and uses holistic approaches to address physical health, mental wellbeing and mental health problems. This approach is used to support self-management helping to equip people with the skills and resilience needed to live without planned formal mental health support, connecting people to non-clinical sources of support and resources within their community. We offer support which is preventative in nature and activities are designed to increase self-esteem and autonomy and encourage the building of positive social networks with others. We provide signposting and actively promote access to mainstream local community resources and services.

In 22/23 the Service Centres have continued to improve on links to community and mainstream resources to enhance the support GAMH can offer. Awareness of the current economic and social factors that can impact on a person's recovery journey informs and guides the flexibility and adaptability of the service. The cost-of-living crisis continues to be a huge stressor that can impact on a person's physical and mental wellbeing and to continue to provide the appropriate advice and support we have developed and strengthened our partnerships. For example, in 22/23:

- We held a Cost-of-Living event on 24th of February with Parkhead CAB to provide Education, advice, and support.
- We worked closely with Money Matters and CAB to promote financial advice and financial inclusion activities.
- We developed a partnership with Glasgow Care Foundation to access white goods, furniture, and grants for the people we support.
- We worked with Refugees who provide support to Asylum Seekers and support people to access essential items such as nappies and baby milk, furniture, and digital support.
- We developed an incredibly positive partnership with Social Security Scotland in relation to the new Adult Disability Benefit (ADB) and our knowledge and expertise of the support individuals require with their mental health is valued and included as part of the assessment process.
- Together with local food banks supported people to access food parcels and collected food on behalf of people if required.
- We registered with Glasgow Life to access 6 week passes for service users to health and fitness clubs.
- We registered with Strathclyde Passenger Transport to access travel passes for people we support to maximise their ability to access local resources and GAMH groups.

#### Groupwork/peer support

Our Positive Living and Wellbeing Group Programme highlights three areas which are significant to mental health recovery: Mental Health/Physical Health Promotion, Education and Learning and Participating and Building Social Networks. The Group Programme is designed to create clear pathways to participation and personal development through a range of creative, educational, and physical activities. Planned outcomes support participants to move on from social care services and become active members of their communities. The programme is developed in partnership with people we support who have benefited from participating in a wide range of GAMH opportunities. The group work programme takes a peer approach to the development and facilitation of all activities and many people who use our group work programme move on to our peer support/employability and volunteering activities. In 2022/23 we have continued to re-establish and expand our group programme. In addition to our outdoor activity groups and community garden we have been able to re-introduce our indoor groups throughout the city and develop our partnership opportunities. Online workshops introduced during the pandemic continue to play an important role in including participants who are restricted by physical and mental health difficulties. 2022/2023 has seen the re-introduction of our peer projects with peer volunteering and peer community engagement programmes now well underway. Throughout the year we provided in the region of 500 group work sessions ranging from online wellbeing and Scottish Crannog Centre workshops to cultural walks, tennis and cycling and a 12-week Health and Nutrition course in partnership with Kelvin College. Our experience of adapting our programme during the pandemic has resulted in a far more inclusive and diverse programme for service users.

## GLASGOW ASSOCIATION FOR MENTAL HEALTH

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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#### **Self-directed support (SDS)**

GAMH is a significant provider of individual mental health support packages on Glasgow's Self Direct Support Framework which has been extended for a further 2 years to 2025. The team provide support across Glasgow City Health and Social Care Partnerships areas to people who have been awarded individualised budgets and have a range of mental health and physical health support needs. The service currently employs 30 members of staff who work on a rota basis providing support 7 days per week 365 days of the year. In 2022/2023 the team supported 108 individuals. We use IROC wellbeing a validated and respected outcome measurement tool designed by Penumbra to capture the effect and outcomes of our support with people who use our service. This year we have recorded an exceptional range of outcomes including people accessing education, training and voluntary work, people securing tenancies and building a home in the community, and other mental health and wellbeing improvements such as improved diets, participation in physical activities and reductions in stress and anxiety.

- Branching Out (therapeutic activities in woodlands)
- Accessing Education

Our Self Direct Support Service is also a registered delivery partner which receives referrals from the Scottish Government Future Pathways (FP) programme. Future Pathways is the first alliance partnership of its kind in Scotland, comprising Health in Mind, Penumbra, NHS Greater Glasgow & Clyde, and funded by Scottish Government. Future Pathways commissions support for survivors of in-care abuse or neglect via its network of over sixty-five delivery partner organisations across the UK as well as internationally. FP arranges fully funded support budgets for adults who experienced abuse as children while living in care in Scotland. This year we have provided 16 hours of support per week to three people. In August 2022 we were invited to be part of an action learning programme designed to highlight and share good practice and learning from the Future Pathways programme. The action learning programme:

- Explored best practice and ways to remove barriers to support.
- Explored how the collaborative relationship between Future Pathways and delivery partners support the sustainable impact of support for survivors.
- Identified ways to increase collaborative working and stakeholder involvement.
- Informed Future Pathways priority themes and influence wider system change and improvement.

We are awaiting the publication of the report from the action learning research and will adopt any recommendations and incorporate learning into our delivery practice.

We will continue to reduce barriers to participation, build community connections and work alongside the people we support to achieve their personal outcomes.

# GLASGOW ASSOCIATION FOR MENTAL HEALTH

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### Compassionate Distress Response Service

Since 2020, GAMH has been commissioned by Glasgow City Health and Social Care Partnership (GCHSCP) to deliver alternative response service for people who do not need a medical or clinical intervention in their time of distress. The Compassionate Distress Response Service (CDRS) provides timely and compassionate listening support to individuals experiencing acute emotional distress. Individuals are contacted within 1 hour if referred during out of hours and within 24hrs if referred during the day. Individuals are offered up to 1 month of support, follow up calls, coping strategies and onward referral if needed. Support can be provided over the phone or face to face. An independent evaluation commissioned by GHSCP in 2022 provided detailed evidence of the positive impact of CDRS and the value statutory mental health services place on our service. This evaluation will form a vital part of our tender response in August 2023 when the CDRS service is scheduled to be part of a Glasgow HSCP tendering exercise.

CDRS has three pathways operating in Glasgow City:

- Out of Hours Pathway - This service operates from 5pm to 2am 7 days a week and takes referrals from unscheduled care, emergency services and first responders. It is funded to support Action 15 of Scotland's Mental Health Strategy.
- Primary Care Pathway -This service operates from 9am to 5pm Monday to Friday and takes referrals from GPs and their Multidisciplinary Teams. It is funded by the Glasgow City HSCP's Primary Care Improvement Plan.
- Young People Pathway -This enhanced pathway is for 16-to-25-year old's and operates between 9am – 5pm Monday to Friday. It is funded by the Children and Young People Community Mental Health Supports & Services Framework.

What the CDRS data has shown for April 2022-March 2023.

- Total number of referrals made across CDRS this year = 4,868
- Total number of contacts made across CDRS this year = 33,078
- On average, individuals referred who engaged with CDRS = 86%
- 667 GPs have referred to our In Hours Primary Care Service.
- MHAUs are the biggest referrers to our OOHs service.
- Anxiety and stress have been the main reason for referral from professionals. This coincides with recent finding related to stress. 1 in 14 people feel stressed every day.
- In 2022/23 100% of referrals had an attempted contact within 60 minutes for OOH service. Attempts at contact were made within 24 hours 100% of the time for YP referrals and 99% for In-hours referrals.

In 2022 we entered discussions with the Scottish Government Distress Brief Intervention (DBI) Programme Lead to align CDRS with the national DBI model and to become an Associate Provider Member of DBI. CDRS will maintain its unique identity and continue to deliver support beyond the core specification of DBI. However going forward we will benefit from inter-agency co-ordination, collaboration and co-operation across a wide range of DBI providers in Scotland as well accessing national DBI training. We will continue to report locally to Glasgow City H&SCP and share our impact with the DBI National Programme going forward.

In 2022 /23 CDRS have continued to promote our service and actively delivered a range of information sharing sessions to both local and national agencies which have raised the profile and influence of the CDRS approach. In March 2023 CDRS presented at a national Personality Disorder Improvement Programme (PDIP) webinar. This event was an opportunity to highlight the work of CDRS, particularly in relation to our Out of Hours pathway. In addition, we were approached by the Scottish Government's National Suicide Prevention Leadership Group to contribute to their "Time Space Compassion" (TSC), initiative which aims to secure better outcomes for people experiencing suicidal crisis by offering a shared language and resources to providers of services and people touched by suicide. We were invited to attend the TSC Gathering, and provided a CDRS case study which illustrates how our service embeds Time Space Compassion principles into our daily practice. CDRS has also extended its area of delivery this year when East Dunbartonshire HSCP commissioned GAMH to deliver a Young People CDRS 'test for change' in 2022. This service is designed to meet the needs of young people aged 16-25 (26 if care experienced) who live within the East Dunbartonshire area and do not need a clinical response to distress. This service operates from 3pm-10pm Monday to Friday. Funding for this is provided via the Children and Young People Community Mental Health Supports & Services Framework. This Test for Change will continue for another year as of September 2023.

## **GLASGOW ASSOCIATION FOR MENTAL HEALTH**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

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#### **Young Adult Wellbeing Service (YAWS)**

YAWS is aimed at 16-to-25-year old's experiencing mild to moderate mental health difficulties and provides group-based activities in community settings. Young adults referred to YAWS tend to come from more socially deprived neighbourhoods. YAWS focusses on early intervention and prevention. It plays a key role in tackling inequalities and social factors related to mental health by building on protective factors, strengthening positive attributes, and promoting resilience. Young adults referred to the service are offered weekly, age-appropriate group sessions that involve a mix of recreational, skills-oriented, and community participation activities. Young adults are also regularly consulted about the activities they would like to see in the group programme. Recreational and skills-oriented activities provide a conducive environment for rich social interaction and interest development. The groups create a space in which young adults can explore coping strategies through peer support and feel empowered in their recovery journey. By using assets in the local area, community participation activities provide opportunities to engage in the wider community.

This year YAWS received 150 referrals across the city. The referral pathways to YAWS included: CAMHS, Community Organisations, GPs, CDRS, Carers Services, GAMH Services, Social Work and Youth Health Services. The presentations have ranged from, anxiety, stress, low self-esteem, loneliness, low mood, autism, panic attacks, self-harm, depression, trauma, bereavement, and suicidal ideation. Our group programme of activities has been wide ranging and varied. We have worked with Soundlab to offer music and songwriting sessions, Creative Scotland to produce a workbook which help promotes young people's mental health and wellbeing and Glasgow's Open Museum who delivered sessions to create an exhibition of work by the YAWS group participants. The illustrative piece of work explored changes in approaches to mental health treatments over the past decades from the use of Electro Convulsive Therapy to more contemporary psychological treatments such as Sooth Boxes and behavioural therapies. It is hoped that the finished piece of work will be displayed in Glasgow Museum, community centres and libraries. YAWS have also delivered mental health and wellbeing sessions this year which aimed to enhance emotional resilience and provide young people with the tools they need to reduce low mood and anxious thoughts. Young people learned how to identify triggers in their life and how these can negatively impact their thoughts, feelings, and actions. The group worked through various techniques and activities to challenge negative thoughts and discussed coping strategies that they could use to make them feel more positive. The group work activities were beneficial in building rapport, confidence, and peer support. Crucially, the sessions empowered the young people to talk and open up about their mental health.

Alongside the face-to-face sessions, the YAWS service provides group members with monthly newsletters. These are downloadable from the service's twitter page and posted to the group member's home address. The newsletters usually contain general service updates, the upcoming group timetable, information about relevant services, community updates and local events, stress management techniques, and activity-sheets.

This year we concluded our research project with our partners from the University of Exeter and the University of Manchester. The findings from the research highlighted the value of peer groups on improving mood, better self-perception and developing qualities that increase resilience to mental health difficulties. Noted that depression reduced in group participants, related to social opportunities that provided routine and structure and an escape from negative thoughts and that those who attended more YAWS sessions showed greater increases in self-esteem and self-efficacy. In addition that the group provided opportunities for meaningful social interactions, opportunities to form new relationships with other young adults and a strong sense of shared experience and understanding amongst participants with the same experience.

# GLASGOW ASSOCIATION FOR MENTAL HEALTH

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **Later life services**

#### Calming Connections

GAMHs Calming Connection projects provides support to mental health carers and adults aged 55+ (60+ in South) who are experiencing or recovering from mental health problems. The service offers a holistic person-centred approach offering Complementary Therapies, Mindfulness and a community based "Out and About" group. The project also delivers Wellbeing taster sessions within Independent Living complexes to ensure the service is accessible to those with additional care needs.

In 22/23 Calming Connections NE/NW secured 12 months funding through the Wellbeing for Longer Fund whilst Calming Connections South received a further 1 year's funding to enable the service to reach out to older adults and carers throughout the city. As ever both projects have been extremely popular receiving 170 referrals in total from a broad range of services including PCMH, Carers Centres, Community Link Workers, and Housing Associations. Calming Connections also had a waiting list of 12 which resulted in 140 older adults and 42 unpaid carers accessing the service. 21 people enjoyed one-hour Complimentary Therapies over a 6 week period within their homes. 121 older adults and carers participated in over 60 Mindfulness sessions whilst 108 Wellbeing workshops were delivered in various locations throughout the city. 36 attendees enjoyed our weekly "Out and About" groups linking in with community organisations, leisure centres and local colleges. The aim of this group is for those who are isolated to feel more connected within their local communities and increase their social networks. As a result, several older adults and carers now meet up on a regular basis enjoying social outings together.

Through consultation and feedback, it was identified that many older adults and unpaid carers would benefit from some easy exercise as due to long periods shielding through lockdown many noted a deterioration in their mobility. Through collaborative working a bespoke 4-week exercise class was developed in partnership with Glasgow Life and attendees were able to join a further access course which included 6 weeks free to Glasgow Life leisure centres and classes. Over the next 12 months Calming Connections looks forward to supporting many older adults and mental health carers and we will continue to collaborate with partners for the benefit of those we support.

### **Carers Support**

GAMHs Carers Centres deliver support services for unpaid carers including young carers and their families on behalf of Glasgow City Carers Partnership within the West and Southwest of the city. Core services offered include Information and Advice, Emotional support, Training and Peer support, Income maximisation, Short Breaks, Emergency planning and Carers Health reviews. Over the last 12 months over 2500 new carers were offered support throughout the city with 990 of those carers being supported by GAMH carer's centres.

During the 22-23 period GAMH Carers Centres delivered £52,000 of Short Breaks with a total of 251 unpaid carers including young carers enjoying a break from their caring role.

Once again GAMH was successful in securing additional funding including Time to Live monies. This fund is co-ordinated nationally by Shared Care Scotland and administered and managed by GAMH on behalf of our third sector partners. GAMH Carers Centre's successfully distributed £107,000 to over 670 carers ensuring they had the opportunity to have some respite and enjoy a life out with their caring roles. GAMH also secured funding to establish a new initiative called Respiteability. The aim of this service is to provide a short vital break for unpaid carers by connecting with hospitality, tourism and leisure businesses who are willing to donate a break free of charge.

A further £20,000 funding was secured through The Carers Capacity Building fund. This was a Scottish Government initiative with the main objective to increase capacity to deliver carer supports. The Carers Centres purchased furniture to make meeting rooms feel more welcoming, IT equipment and mobile Wi-Fi to make online services more accessible.

The Carers Information Line hosted by GAMH provides information, advice and signposting for carers and professionals throughout Greater Glasgow and Clyde. Over the last year 818 individuals contacted the service with staff supporting 215 new carers to complete a carer's self-referral to access supports within their caring roles.

GAMH delivers the Mental Health strand of training on behalf of the partnership. In total 48 training sessions were delivered throughout the city covering a broad range of mental health topics including Mental Health Awareness, Mindfulness and Self Advocacy.

# GLASGOW ASSOCIATION FOR MENTAL HEALTH

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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GAMH worked collaboratively with the Care Inspectorate to consult with unpaid carers not only in Glasgow but throughout Scotland. The aim of the inquiry was to gain an understanding of carers experiences of Adult Social work and social care services in supporting them not only help carers maintain or improve their quality of life but also support their ability to continue to care. This was an opportunity for carer's voices to be heard but also influence services. Staff within the two carer's centres facilitated groups, 1-1 sessions and shared the online questionnaire to ensure everyone had an opportunity to share their experiences. In the coming year we look forward to supporting many more unpaid carers and their families.

### **Trustees message**

I am delighted to report that 2022/23 has been another year of opportunities and growth for the organisation and we have achieved much to be proud of. Throughout the year our exceptional staff have worked with respected researchers and academics to demonstrate the effectiveness and impact of our values led work. We have developed positive relationships and successfully aligned our work with both local and national strategic mental health programmes and policy agendas. This has increased our profile and influence and has resulted in new opportunities for GAMH, notably allowing us to extend our services beyond Glasgow City boundaries for the first time in many years.

This year of course has not been without challenges both for the organisation, our workforce and most importantly for the people we support and their families and carers. GAMH is operating within the context of the biggest cost of living crisis in many decades which has had a significant and well documented impact on mental health and mental wellbeing. Poverty, financial hardship, and financial stress place many people's mental health and mental wellbeing at risk and exacerbate the mental health of people with existing mental health problems. Unsurprisingly this is not the same story for everyone and many of the groups at higher risk of financial stress are those who were most negatively affected economically during the Covid-19 pandemic including , people with pre-existing mental health problems, people from Black and minority ethnic communities, and asylum-seekers and refugees. The link between poverty and mental health is clearly recognised with studies suggesting that adults living in Scotland's most deprived areas are twice as likely to experience anxiety or depression; and are three times more likely to die by suicide. Research by Public Health Scotland has also identified children in our lowest-income households are four times more likely to experience mental health problems, with consequences extending into adulthood. These are grim statistics, and it is not unexpected therefore that GAMH has seen increased demand for its support services throughout 2022/23. Alongside allies in our sector GAMH must continue to amplify the voices and experiences of the people we support. Lived experience cannot be seen as a 'passive resource', but something that should be at the centre of political decision making, service delivery and design. This is essential to ensure that mental health policy is not viewed in isolation but within the context of the interaction of health, economic and social welfare policies. It is clear that investment in social care and mental health services is vital, but until the wider socio-economic factors, which are fundamental drivers of poor mental health and mental wellbeing are also addressed both in terms of policy, and funding to enable implementation, the impact of the cost of living and mental health crises will continue and deepen. In 2022/2023 our Service Centres and Self-Directed Support teams have worked effectively in response to increased referrals throughout this year providing valuable individual support and designing interesting and innovative collective opportunities in partnership with the people we support. This year we also entered the third year of our Compassionate Distress Response Service contract, commissioned by Glasgow's Health and Social Care Partnership to deliver an alternative distress response service funded to support action 15 of Scotland's Mental Health Strategy (2017-2027). CDRS importance as a key component of Glasgow's HSCP response to meeting the escalating levels of distress of Glasgow citizens was reflected in the Glasgow City Joint Integration Board (JIB) Annual Performance Report where the service was noted as one of the key performance achievements for Adult Services in 2022. CDRS has continued to grow and develop this year with additional funding from East Dunbartonshire Health and Social Care Partnership to deliver a "Test of Change " service for young people aged 16-25 years. Funding for this is provided via the Children and Young People Community Mental Health Supports & Services Framework.. We have also worked with the Brief Distress Intervention (DBI) National Programme lead in 2022 to align with the core principles of DBI as an Associate Member. This will allow us to continue to meet the needs of Glasgow citizens as well as addressing the ambitions of the Scottish Governments national distress response model. This alignment, alongside the successful independent evaluation of CDRS has provided us with detailed evidence of the positive impact of the service which we will use to continue to develop and grow CDRS over the coming years Our Young Adult Wellbeing Service (YAWS) funded by the Big Lottery entered its final full year of funding in 2022/23. This year YAWS has opened new referral routes to third sector organisations in Glasgow whilst continuing to build and develop the range and scope of activities on offer to young people aged 16 – 25 years.

## **GLASGOW ASSOCIATION FOR MENTAL HEALTH**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

#### **FOR THE YEAR ENDED 31 MARCH 2023**

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Our partners at University of Exeter and the University of Manchester have also concluded their research study into the impact of our YAWS interventions this year. Key findings reveal that for the young adult participants YAWS peer group initiatives provided significant opportunities for meaningful social interactions, improved depression scores and helped to build both self-esteem and self-efficacy. We believe that this research has implications for the future development of community services for young adults experiencing mental health difficulties and we will share our learning widely, as well as using it to support our future funding applications to continue this valuable work with young people. In June 2022 we completed our work to design a range of suicide bereavement training materials (Wave after Wave) which are hosted on NHSGCC Training platform and available nationally. Co-designing the materials with people who have personal experience of suicide bereavement was integral to developing our training in a way that feels authentic, powerful and meets the needs of the people receiving suicide bereavement support. This project has highlighted that those bereaved by suicide have their own specific needs in relation to support and services and often experience stigma as their grief goes unacknowledged. The learning from this project was used to respond to the development of the Scottish Government and COSLA's Suicide Prevention Strategy and Action Plan: 'Creating Hope Together' published in September 2022. The recognition of suicide bereavement specifically within the strategy contributes to challenging the stigma of suicide bereavement and acts to increase awareness of this group within the population. Similarly, our work to develop information and support materials people supporting others at risk of suicide last year, often described as "crisis carers", found that existing resources, place the focus on the wellbeing of the person at risk and do not recognise the needs of the person providing support. This resource "Being there for someone at risk of suicide" provides both information and advice to help someone provide support, and crucially validates the carers experience and focuses closely on the importance of self-care. Again, we designed these tools alongside carers with lived experience and as in our work with people with personal experience of suicide bereavement, carers emphasised the importance of talking to others with shared experiences as essential when supporting someone at risk of suicide.

This year our Carers Centre teams have been successful in securing additional funding for unpaid carers to support their wellbeing and sustain their caring role. We have extended accessible support options for carers through the Carers Capacity Building Funding award, providing IT equipment and connectivity which offers carers the option to access support and complete training remotely when it suits them. In addition, on behalf of the Glasgow Carers Partnership we have accessed over £376,000 worth of funds from Shared Care Scotland this year which have been distributed to over 2000 carers across the city. Promoting and investing in workforce wellbeing has been a key focus this year. We used the findings from a staff wellbeing survey to extend an offer to all staff to contribute to the costs of their gym membership in 2022/2023. This was well received and to date 50% of staff have taken advantage of this offer. We also successfully applied to the Scottish Government's Wellbeing Fund in 2022 and staff from across the organisation coordinated focus groups to identify wellbeing activities which suited their individual and team needs. Activities ranged from participation in active sporting events to individual massages and yoga. The value staff place on our commitment to our range of additional staff benefits was reflected in our interim IIP Report in 2022 which highlighted that people felt listened to, supported, and rewarded at work. Other positive workforce achievements include the award of Modern Apprentice of the Year and Mentor of the Year for our IT colleagues in March 2023. This is a welcome and much deserved recognition both for the individual staff members and GAMH as a whole.

We continue to strive to maintain the highest standards in relation to our financial performance, pay and employment conditions and service delivery practices. This year we have maintained our accreditation as a Scottish Living Wage Employer (SLW) and uplifted all our Relief Workers hourly rate to £10.50. In addition, we have been able to offer all other staff a 4% uplift in their salaries from 1st April 2022 and subsequently to address in some way the increased cost of living, a one-off payment of £700 in December 2022 with GAMH covering the National Insurance contributions and Income Tax. We will be persistent in meeting our commitments to fund fair pay levels which compensate the valued and skilled work our staff undertake with people across Glasgow. The organisation finances have grown this year. We have been financially efficient at reducing our "on costs" and as with last year, the organisation's percentage governance costs in 2022/2023, are well within OSCR's 10% to 12 % best practice guidelines. This reflects that the overwhelming amount of our income is spent directly on providing services to the beneficiaries of GAMH and reinforces our commitment to our core charitable purpose. In conclusion the Board would like to express thanks to our exceptional staff, volunteers, and management team who have consistently demonstrated such goodwill, commitment, and resilience this year and we look forward to an exciting and successful year of opportunities ahead for GAMH.



# GLASGOW ASSOCIATION FOR MENTAL HEALTH

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### Financial review

For the year ended 31 March 2023, the Statement of Financial Activities shows total incoming resources of £4.189 million (2022: £4.218 million) and total outgoing resources of £4.157 million (2022: £4.159 million). These totals result in net incoming resources of £31,146 (2022: £88,694). This has resulted in an increase in total funds, with total funds at the year end of £1.691 million compared to £1.660 million at the end of the previous year.

#### Reserves policy

The Board of Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be three to six months of the core resources expended, which equates from £322,000 to £644,000. At this level the Board feel that they would be able to continue the operation of the charity in the event of a significant drop in funding. It would obviously be necessary to consider how the funding would be replaced or activities changed should this situation arise. At the year end, the free reserves amount to £745,767 (2022: £749,055) and arise due to sound financial planning.

The Board of Trustees is satisfied that the level of restricted reserves is sufficient due to the funding secured with the Scottish Government and local authorities.

#### Investment policy

The Board of Trustees has considered the most appropriate policy for investing funds. Funds received in advance of expenditure are placed in an investment account in order to achieve a higher level of interest income.

#### Risk assessment

The Trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### Future plans

In 2023/24 GAMH will continue to seek opportunities to expand and complement our existing services and which importantly reflect our values and mission. In 2022/23 we established a service outside of Glasgow City boundaries for the first time in many years in East Dunbartonshire and we have received enquiries, particularly in relation to our CDRS services, from health and social care partnerships across Scotland. This reflects our success at sharing our learning at national conferences and seminars and to gaining influence with key policy makers who are central to the planning and development of mental health and mental wellbeing services. We are hopeful that we can establish our services in other Scottish areas in 2023/24.

In 2023/24 we will progress our plans to move towards a paperless office environment by securing a viable option to store our current and future paper document archives onto an iCloud-based document management and document storage system. We will seek to digitalise our paper archives and securely store the electronic documents on a standalone fully backed up and secure UK based web portal. The portal will enhance our existing security when storing highly sensitive information by ensuring that service users' information will be handled through automatic back-up of data, the cyber security of a cloud-based service, and by using multi-factor authentication. The portal will provide secure access to operational content to designated and authorised personnel, it will be fully compliant with GDPR and provide additional security against fire and theft. It is expected that once this system is embedded that staff will be able to do their job more effectively and efficiently freeing up time which can be spent meaningfully interacting and supporting service users.

This year we have continued to act on behalf on the Glasgow Carers Partnership to coordinate and manage the additional funds allied to the Carers Centre contracts which originate at Scottish Government level. As well as increasing the amount of funding available for Glasgow Carers this financial management role places GAMH in a key position as future tenders arise which relate to unpaid carers service provision.

# GLASGOW ASSOCIATION FOR MENTAL HEALTH

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **Structure, governance and management**

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.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr J S Wood (Chair)

M Brown

Mrs J Croft

Mr I Cunningham

Mr J Dane

Ms J Graydon

Mrs L Cosh

(Deceased 30 June 2022)

Mr R Sharp

(Appointed 30 September 2022)

Mr J R Docherty-Hughes

(Appointed 30 September 2022)

### **Recruitment and training of trustees**

The induction of new trustees is based on acquainting them with GAMH policy and practice, its aims and objectives and the key standards as set out by our regulatory bodies. These include the Office of the Scottish Charity Regulator (OSCR) guidance for Charity Trustees, the charity's requirements as providers to meet the standards of care, the "Care Standards" under the Scottish Care Inspectorate and our requirements as employers under the Scottish Social Services Council. The Care Inspectorate and the Scottish Social Services Council (SSSC) were created under the Regulation of Care (Scotland) Act 2001 to protect people who use services, raise standards of practice and strengthen and support the professionalism of the social care workforce. The SSSC Codes of Practice sets out the standards social service workers and their employers should meet and are viewed as essential.

The charity employs staffs who are legally required to be registered by the Scottish Social Services Council, (SSSC) and whose fitness to practice is monitored and regulated by this body. Our services are registered and regularly inspected by the Scottish Care Inspectorate. The work of the charity is also regulated under the Protection of Vulnerable Groups (Scotland) Act 2007. Trustees will be required to join the PVG Scheme or undergo a PVG Scheme update check.

The charity uses review and training days to update trustees' knowledge, and promote discussion of strategic planning. Trustees regularly participate in the GAMH Members' Council which brings them together with members, staff and managers, the GAMH/UNISON Joint Negotiating Committee, and Community and Consultation events, all of which provide opportunities to engage with the widest range of the charity's stakeholders. We are introducing a process of appraisal for Board Members which reflects our commitment of maintaining high standards of governance.

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.

# GLASGOW ASSOCIATION FOR MENTAL HEALTH

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **Organisational structure**

Glasgow Association for Mental Health, also known as GAMH, is a company limited by guarantee of £1 per member and has no share capital. It is registered in Scotland with company number SC162089. GAMH is registered on the Scottish Charity Register under number SC011684. GAMH is recognised as a charity for the purposes of section 505 of the Income and Corporation Taxes Act 1988, consequently, there is no liability to taxation on any of its income used for charitable purposes.

The Charity is governed by its Memorandum and Articles of Association adopted on 19 December 1995 and last amended on 19 April 2016. The Board of Trustees is responsible for the overall governance of the Charity. Trustees are either elected or co-opted and the total number of trustees may not exceed ten. A senior management team of three paid executives led by the Director controls the day to day operation of the organisation under delegated authority of the Board.

GAMH is a membership organisation and the majority of its members are beneficiaries or former beneficiaries of the services it provides. The Board reviews the skills and competencies required for effective governance of the organisation and makes recommendations on this basis to the membership who appoint or elect trustees.

Trustees are appointed for a three year term and a third of the trustees stand for re-appointment each year at the Annual General Meeting (AGM). The Board has the authority to fill any casual vacancy by co-opting a suitable candidate to serve until the appointment is ratified at the AGM.

The induction of new trustees is based on acquainting them with GAMH policy and practice, its aims and objectives and the key standards as set out by our regulatory bodies. These include the Office of the Scottish Charity Regulator (OSCR) guidance for Charity Trustees, the organisation's requirements as providers to meet the standards of care, the "Care Standards" under the Scottish Care Inspectorate and our requirements as employers under the Scottish Social Services Council. The Care Inspectorate and the Scottish Social Services Council (SSSC) were created under the Regulation of Care (Scotland) Act 2001 to protect people who use services, raise standards of practice and strengthen and support the professionalism of the social care workforce. The SSSC Codes of Practice sets out the standards social service workers and their employers should meet and are viewed as essential. The organisation employees staff who are legally required to be registered by the Scottish Social Services Council, (SSSC) and whose fitness to practice is monitored and regulated by this body. Our services are registered and regularly inspected by the Scottish Care Inspectorate. The work of the organisation is also regulated under the Protection of Vulnerable Groups (Scotland) Act 2007. Trustees will be required to join the PVG Scheme or undergo a PVG Scheme update check. .

The organisation uses a range of methods including written materials, development meetings and training days to update trustees' knowledge, and promote discussion of strategic planning. Trustees regularly participate in engagement events led by people who use GAMH services. These events bring them together with GAMH service users and carers, member's staff and managers and key partners all of which provide opportunities for Trustees to engage with the widest range of the organisations stakeholders. A trustee sits on the GAMH/UNISON Joint Negotiating Committee where key decisions regarding our workforce's terms and conditions of employment are consulted on and negotiated which further reflects our commitment of maintaining high standards of governance within the organisation.

### **Corporate Governance**

Internal controls over all forms of commitment and expenditure continue to be refined to improve efficiency. Processes are in place to ensure that performance is monitored and that appropriate management information is prepared and reviewed regularly by both the senior management team and the Board of Trustees. The systems of internal control are designed to provide reasonable but not absolute assurance against material misstatement or loss.

They include:

- An annual budget approved by the Trustees;
- Regular consideration by the Trustees of financial results;
- Delegation of day-to-day management authority and segregation of duties; and
- Identification and management of risks.

# GLASGOW ASSOCIATION FOR MENTAL HEALTH

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **Risk Management**

The Trustees receive reports on business risk analysis and implement risk management strategies. This has involved identifying the types of risks the charity faces, prioritising them in terms of potential impact and likelihood of occurrence, and identifying means of mitigating the risks. Our Risk Management Policy and Risk Register was reviewed in August 2022 by Consilium with several small recommendations addressed and the policy reissued, and an easy read heat map of high-level risks produced for the Board in October 2022. The principal risks and uncertainties facing the charity continue to be the protection of the interests and needs of our more vulnerable beneficiaries and our dependency on public sector funding with which to support our essential activities, as noted below in connection with our reserves policy. In particular the fact that public sector funding offers limited or nil contribution to the core costs of the charity is an ongoing concern both for us and the Third Sector as a whole in Scotland. We are mindful of our duties to protect the independence of the charity, to take responsibility for its overall strategy and to act as guardians of our values and principles. Our risk management approach reflects these obligations in that we seek to use financial challenges as an opportunity to review and prioritise new business opportunities and thereby mitigate the risk of over reliance on restricted funds. An annual risk assessment is also carried out with reference to the organisations purchase of appropriate levels of insurance cover including public liability and professional indemnity insurance cover. In 2022/23 in response to the increased level of cyber security threats the charity has reviewed and renewed our Cyber Security Insurance.

In relation to our corporate governance responsibilities this year we continued to focus on strategic risk management. It is the responsibility of GAMH Board of Trustees to manage risks, as well as to implement good practice with due regard to effective corporate governance. It is essential that the charity has effective mechanisms in place both to identify and manage major risks, as well as planning for the future to ensure that risks are minimised. This is achieved through the establishment of a comprehensive Strategic Risk Policy and by identification of all relevant major risks in a Strategic Risk Register. We are confident that we have a robust system in place which identifies and analyses all key risks and have well developed effective strategies to mitigate these risks with well evidenced appropriate action in response to each of these risks. The approach to evaluation and mitigation of major risks will be reviewed annually at the first Board Meeting after 31st of March in any year.

# GLASGOW ASSOCIATION FOR MENTAL HEALTH

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **Statement of Trustees' responsibilities**

The Trustees, who are also the directors of Glasgow Association For Mental Health for the purpose 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 which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### **Auditor**

The auditor, Consilium Audit Limited, is deemed to be reappointed under section 487(2) of the Companies Act 2006.

The Trustees' report was approved by the Board of Trustees.

Mrs J Croft

**Trustee**

Dated: 19 September 2023

# GLASGOW ASSOCIATION FOR MENTAL HEALTH

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF GLASGOW ASSOCIATION FOR MENTAL HEALTH

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#### Opinion

We have audited the financial statements of Glasgow Association For Mental Health (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

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 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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 (as amended).

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# GLASGOW ASSOCIATION FOR MENTAL HEALTH

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF GLASGOW ASSOCIATION FOR MENTAL HEALTH

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#### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

#### Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

# **GLASGOW ASSOCIATION FOR MENTAL HEALTH**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE TRUSTEES OF GLASGOW ASSOCIATION FOR MENTAL HEALTH**

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Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- We ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.
- We identified the laws and regulations applicable to the company through discussions with directors and management and from our knowledge of the regulatory environment relevant to the company.
- We assessed the extent of compliance with laws and regulations through making enquiries of management and inspecting legal correspondence.
- We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management as to where they considered there was susceptibility to fraud and their knowledge of actual, suspected and alleged fraud.
- To address the risk of fraud through management bias and override of controls, we tested journal entries to identify unusual transactions, we assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias and we investigated the rationale behind significant or unusual transactions.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity'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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Brian Thomson BA(Hons) CA (Senior Statutory Auditor)**  
**for and on behalf of Consilium Audit Limited**

#### **Statutory Auditor**

169 West George Street  
Glasgow  
Scotland  
G2 2LB

Date: 20 September 2023

Consilium Audit Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.



# GLASGOW ASSOCIATION FOR MENTAL HEALTH

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023	Restricted funds 2023	Total 2023	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	Notes	£	£	£	£	£	£
<b>Income and endowments from:</b>							
Donations and legacies	3	23,468	2,000	25,468	30,743	250	30,993
Charitable activities	4	1,200,305	2,899,838	4,100,143	1,125,099	2,980,106	4,105,205
Investments	5	3,084	-	3,084	-	-	-
Other income	6	59,845	-	59,845	96,220	15,476	111,696
<b>Total income</b>		<b>1,286,702</b>	<b>2,901,838</b>	<b>4,188,540</b>	<b>1,252,062</b>	<b>2,995,832</b>	<b>4,247,894</b>
<b>Expenditure on:</b>							
Charitable activities	7	1,526,895	2,630,499	4,157,394	1,440,315	2,718,885	4,159,200
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(240,193)</b>	<b>271,339</b>	<b>31,146</b>	<b>(188,253)</b>	<b>276,947</b>	<b>88,694</b>
Gross transfers between funds	15	221,827	(221,827)	-	629,697	(629,697)	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(18,366)</b>	<b>49,512</b>	<b>31,146</b>	<b>441,444</b>	<b>(352,750)</b>	<b>88,694</b>
Fund balances at 1 April 2022		912,396	747,661	1,660,057	470,952	1,100,411	1,571,363
<b>Fund balances at 31 March 2023</b>		<b>894,030</b>	<b>797,173</b>	<b>1,691,203</b>	<b>912,396</b>	<b>747,661</b>	<b>1,660,057</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# GLASGOW ASSOCIATION FOR MENTAL HEALTH

## BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	11		148,263		163,341
<b>Current assets</b>					
Debtors	12	55,529		13,687	
Cash at bank and in hand		2,409,499		2,324,998	
		<u>2,465,028</u>		<u>2,338,685</u>	
<b>Creditors: amounts falling due within one year</b>	13	(922,088)		(841,969)	
Net current assets			1,542,940		1,496,716
<b>Total assets less current liabilities</b>			<u>1,691,203</u>		<u>1,660,057</u>
<b>Income funds</b>					
Restricted funds	15		797,173		747,661
<u>Unrestricted funds</u>					
Designated funds	16	148,263		163,341	
General unrestricted funds		<u>745,767</u>		<u>749,055</u>	
			894,030		912,396
			<u>1,691,203</u>		<u>1,660,057</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 19 September 2023

Mr J S Wood (Chair)  
Trustee

Mrs J Croft  
Trustee

Company Registration No. SC162089

# GLASGOW ASSOCIATION FOR MENTAL HEALTH

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	20		81,417		540,304
<b>Investing activities</b>					
Interest received		3,084		-	
<b>Net cash generated from/(used in) investing activities</b>			3,084		-
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			84,501		540,304
Cash and cash equivalents at beginning of year			2,324,998		1,784,694
<b>Cash and cash equivalents at end of year</b>			2,409,499		2,324,998

# GLASGOW ASSOCIATION FOR MENTAL HEALTH

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **1 Accounting policies**

#### **Charity information**

Glasgow Association For Mental Health is a private company limited by guarantee incorporated in Scotland. The registered office is St Andrews By The Green, 33 Turnbull Street, Glasgow, G1 5PR. The charity's registered company number is SC162089 and registered charity number is 011684 (Scotland).

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's [governing document], the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### **1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### **1.5 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.

# GLASGOW ASSOCIATION FOR MENTAL HEALTH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 1 Accounting policies

(Continued)

#### **Governance costs**

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements of running the charity, for example the cost of trustee meetings, the cost of legal advice for trustees and the cost of preparing and auditing the statutory accounts.

#### **Allocation and apportionment of costs**

Support costs have been allocated between governance costs and other support costs. All costs are allocated between the expenditure categories in the Statement of Financial Activities on a basis designed to reflect the use of the resource.

### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	4% on cost
Fixtures and fittings	7% to 50% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# GLASGOW ASSOCIATION FOR MENTAL HEALTH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **1.10 Taxation**

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

#### **1.11 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.12 Retirement benefits**

Members of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity contribution is restricted to the contributions payable in the year. There were no outstanding contributions at the year end.

The money purchase plan is independently managed and the plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan. The pension fund is then converted into a pension upon the employee's normal retirement age which is defined as when they are eligible for a state pension. The charity has no liability beyond making its contributions and paying across deductions for the employee's contributions.

The pension costs charged to the Statement of Financial Activities represent the amount of the employer's contributions payable to the defined contribution pension schemes in respect of the accounting period.

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

The cost of providing benefits under defined benefit plans is determined separately for each plan using the projected unit credit method, and is based on actuarial advice.

The change in the net defined benefit liability arising from employee service during the year is recognised as an employee cost. The cost of plan introductions, benefit changes, settlements and curtailments are recognised as incurred.

# GLASGOW ASSOCIATION FOR MENTAL HEALTH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 1 Accounting policies

(Continued)

The charity is also an admitted body to the Strathclyde Pension Fund (SPF), which is administered by Glasgow City Council and which requires contributions to be made to its fund. This is a defined benefit scheme that is externally funded and contracted out of the State Earnings Related Pensions Scheme. Contributions to the scheme are charged to the Statement of Financial Activities so as to spread the cost of pensions over employees' working lives with the charity in such a way that the pension costs is a substantially level percentage of current and future pensionable payroll. The contributions are determined by qualified actuaries on the basis of periodic valuations.

The defined benefit scheme was closed to new members in 2004. Pension scheme assets are measured at market value. Pension scheme liabilities are measured in a projected unit method and discounted at the current rate of return on a high quality corporate bond or equivalent term and currency to the liability.

The assets of the scheme are held separately from those of GAMH, in a separately administered fund. The amount charged in resources expended includes the current service cost. This is included as part of staff costs. Past service costs are recognised immediately in the Statement of Financial Activities if the benefits have vested. If the benefits have not vested immediately, the costs are recognised over the period until vesting occurs. The interest cost and the expected return on assets are shown as a net amount as interest receivable.

Actuarial gains and losses are recognised immediately in the 'Other recognised gains and losses'.

Details of the pension scheme are disclosed in note 14 to the financial statements.

The resulting defined benefit asset or liability is presented separately on the face of the balance sheet.

#### 1.13 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

#### 1.14 Provisions for liabilities

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

# GLASGOW ASSOCIATION FOR MENTAL HEALTH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

In preparing the financial statements the directors have made the following judgements:

- Determine whether leases entered into by the charity as a lessee are operating or finance leases. These decisions depend on an assessment of whether the risks and rewards of ownership have been transferred from the lessor to the lessee on a lease by lease basis.
- Determine whether there are indicators of impairment of the charity's tangible assets. Factors taken into consideration in reaching such a decision include the economic viability and expected future financial performance of the asset.
- Determine whether any bad debt provision is required via review of trade debtors, with debts provided for on a specific basis. Factors considered include customer payment history and agreed credit terms.
- Determine whether any provision is required for the repayment of any funding. These decisions depend on the specific conditions attached to the funding agreement and the fulfilment of any conditions.
- Determine whether the valuation of the charity's defined benefit pension scheme. The actuarial assumptions within the valuation are reviewed for appropriateness and reasonableness.

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Donations and gifts	23,468	2,000	25,468	30,743	250	30,993



# GLASGOW ASSOCIATION FOR MENTAL HEALTH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 4 Charitable activities

	Mental Health Services	Mental Health Services
	2023 £	2022 £
Services provided under contract	801,881	1,207,084
Performance related grants	3,298,262	2,898,121
	<u>4,100,143</u>	<u>4,105,205</u>
Analysis by fund		
Unrestricted funds	1,200,305	1,125,099
Restricted funds	2,899,838	2,980,106
	<u>4,100,143</u>	<u>4,105,205</u>

Included within performance related grants above is £85,395 (2022: £84,000) from the Big Lottery Fund.

### 5 Investments

	Unrestricted funds	Total
	2023 £	2022 £
Interest receivable	3,084	-
	<u>3,084</u>	<u>-</u>

### 6 Other income

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2023 £	2022 £	2022 £	2022 £
Other income	59,845	96,220	15,476	111,696
	<u>59,845</u>	<u>96,220</u>	<u>15,476</u>	<u>111,696</u>

# GLASGOW ASSOCIATION FOR MENTAL HEALTH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 7 Charitable activities

	Mental Health Services	Mental Health Services
	2023	2022
	£	£
Staff costs	3,089,710	2,706,233
Project activities and costs	151,208	518,891
Premises costs	226,039	204,920
Running costs	241,173	149,680
Legal and professional	137,927	93,436
Interest and finance charges	3,047	3,076
	<u>3,849,104</u>	<u>3,676,236</u>
Share of support costs (see note 8)	128,711	198,733
Share of governance costs (see note 8)	179,579	284,231
	<u>4,157,394</u>	<u>4,159,200</u>
<b>Analysis by fund</b>		
Unrestricted funds	1,526,895	1,440,315
Restricted funds	2,630,499	2,718,885
	<u>4,157,394</u>	<u>4,159,200</u>

### 8 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	113,633	170,449	284,082	183,655	275,481	459,136
Depreciation	15,078	-	15,078	15,078	-	15,078
Audit fees	-	9,130	9,130	-	8,750	8,750
	<u>128,711</u>	<u>179,579</u>	<u>308,290</u>	<u>198,733</u>	<u>284,231</u>	<u>482,964</u>
Analysed between						
Charitable activities	128,711	179,579	308,290	198,733	284,231	482,964

Governance costs includes payments to the auditors of £9,130 (2022: £8,750) for audit fees.

# GLASGOW ASSOCIATION FOR MENTAL HEALTH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 9 Trustees

During the year one (2022: one) of the charity's Trustees received remuneration and benefits (including pension contributions) from the charity of £87,801 (2022: £98,909). The Trustee's remuneration is in relation to their role as Chief Executive and not as a Trustee.

There were no Trustees' expenses paid during the year ended 31 March 2023 (2022: £nil).

A premium of £500 (2022: £500) was paid for trustees' indemnity insurance.

#### 10 Employees

##### Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Trustees	1	1
Admin and support staff	130	134
	<u>131</u>	<u>135</u>

##### Employment costs

	2023 £	2022 £
Wages and salaries	3,071,748	2,988,986
Social security costs	289,675	252,143
Other pension costs	182,818	199,721
	<u>3,544,241</u>	<u>3,440,850</u>

The number of employees whose annual remuneration was £60,000 or more were:

	2023 Number	2022 Number
£60,001 - £70,000	1	1
£80,001 - £90,000	1	1

# GLASGOW ASSOCIATION FOR MENTAL HEALTH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 11 Tangible fixed assets

	Leasehold land and buildings	Fixtures and fittings	Total
	£	£	£
<b>Cost</b>			
At 1 April 2022	376,946	187,392	564,338
At 31 March 2023	376,946	187,392	564,338
<b>Depreciation and impairment</b>			
At 1 April 2022	213,605	187,392	400,997
Depreciation charged in the year	15,078	-	15,078
At 31 March 2023	228,683	187,392	416,075
<b>Carrying amount</b>			
At 31 March 2023	148,263	-	148,263
At 31 March 2022	163,341	-	163,341

### 12 Debtors

	2023	2022
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	55,529	13,687

### 13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	78,138	66,817
Trade creditors	143,407	40,185
Other creditors	28,852	22,493
Accruals and deferred income	671,691	712,474
	922,088	841,969

### 14 Retirement benefit schemes

#### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £134,482 (2022 - £115,457).

#### Defined benefit schemes

Glasgow Association for Mental Health participates in the Local Government Pension Scheme, which is administered by Strathclyde Pension Fund and is a defined benefit pension scheme. The assets are held separately from those of the charity in investments and are under the supervision of the Fund Trustees,

# GLASGOW ASSOCIATION FOR MENTAL HEALTH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 14 Retirement benefit schemes

(Continued)

#### Valuation

The Strathclyde Pension Fund is a defined benefit pension scheme into which employee' and employer's contributions, and interest and dividends from investments are paid and from which pensions, lump sums and superannuation benefits are paid out. Employees' contributions are tiered and employer's basic contributions are assessed every three years by an actuary and are fixed to ensure the fund remains solvent and in a position to meet its future liabilities. The actuarial method used is known as Projected Unit Credit Method. The last actuarial valuation was at 31 March 2023 and following this valuation employer's contributions.

Employer's contributions for the period 31 March 2023 amounted to £98,000.

#### Key assumptions

	2023	2022
	%	%
Discount rate	4.8	2.7
Expected rate of increase of pensions in payment	3.0	3.2
Expected rate of salary increases	3.7	3.9
	<u>          </u>	<u>          </u>

#### Mortality assumptions

The assumed life expectations on retirement at age 65 are:

	2023	2022
	Years	Years
Retiring today		
- Males	19.3	19.6
- Females	22.2	22.4
	<u>          </u>	<u>          </u>
Retiring in 20 years		
- Males	20.5	21
- Females	24.2	24.5
	<u>          </u>	<u>          </u>

Life expectancy is based on the Fund's VitaCurves with improvements in line with the CMI 2021 model, with a 10% weighting of 2021 (and 2020) data, standard smoothing (Sk7), initial adjustment of 0.25% and a long term rate of improvement of 1.5% p.a.

Life expectancies for the prior period end are based on the Fund's VitaCurves.

Amounts relating to the profit and loss account:

	2023	2022
	£	£
Current service cost	183,000	220,000
Net interest on defined benefit liability/(asset)	(110,000)	(43,000)
	<u>          </u>	<u>          </u>
Total costs	73,000	177,000
	<u>          </u>	<u>          </u>

# GLASGOW ASSOCIATION FOR MENTAL HEALTH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 14 Retirement benefit schemes

(Continued)

Amounts relating to other comprehensive income:

	2023 £	2022 £
Actual return on scheme assets	(504,000)	(350,000)
Less: calculated interest element	504,000	350,000
Return on scheme assets excluding interest income	-	-
Actuarial changes related to obligations	(4,476,000)	(987,000)
Other gains and losses	927,000	(1,006,000)
Effects of changes in the amount of surplus that is not recoverable	3,574,000	1,923,000
Total costs/(income)	25,000	(70,000)

The amounts included in the balance sheet arising from the charity's obligations in respect of defined benefit plans are as follows:

	2023 £	2022 £
Present value of defined benefit obligations	10,468,000	14,647,000
Fair value of plan assets	(18,157,000)	(18,762,000)
Surplus in scheme	(7,689,000)	(4,115,000)
Restriction on scheme assets	7,689,000	4,115,000
Total liability recognised	-	-

Movements in the present value of defined benefit obligations:

	2023 £
Liabilities at 1 April 2022	14,647,000
Current service cost	183,000
Benefits paid	(310,000)
Contributions from scheme members	30,000
Actuarial gains and losses	(4,476,000)
Interest cost	394,000
At 31 March 2023	10,468,000

The defined benefit obligations arise from plans which are wholly or partly funded.

# GLASGOW ASSOCIATION FOR MENTAL HEALTH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 14 Retirement benefit schemes

(Continued)

Movements in the fair value of plan assets:

	2023 £
Fair value of assets at 1 April 2022	18,762,000
Interest income	504,000
Benefits paid	(310,000)
Contributions by the employer	98,000
Contributions by scheme members	30,000
Other	927,000
At 31 March 2023	18,157,000

The fair value of plan assets at the reporting period end was as follows:

	2023 £	2022 £
Equity instruments	10,894,200	12,007,000
Debt instruments	5,083,960	4,508,000
Property	1,815,700	1,876,000
Cash	363,140	371,000
	18,157,000	18,762,000

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

**Restricted Reserves**  
Community Support Services reserves represent funding received for the provision of support in the community

Other restricted funds represents smaller monies received from the charity's funders for specific purposes.

**Transfers between funds**

In the year ended 31 March 2023 a transfer of £221,825 (2022: £629,700) has been made from restricted reserves to unrestricted reserves in relation to internal management and training charges made in the year to each individual project.

During the year ended 31 March 2023, the Trustees undertook to review historic Restricted Reserves that related to projects that were completed over three years ago. Where there has been no movement on the funds, and the Trustees believe that they can release these to General Funds in accordance with the terms of the Grants and Income, there have now been transferred to General Funds. This has resulted in a transfer of £1,687 (2022: £441,669) from Restricted Funds to General Funds.



# GLASGOW ASSOCIATION FOR MENTAL HEALTH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2021 £	Resources expended £	Transfers £	Balance at 1 April 2022 £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Capital reserve	178,419	(15,078)	-	163,341	(15,078)	-	148,263
Defined benefit pension reserve	-	(107,000)	107,000	-	(98,000)	98,000	-
	178,419	(122,078)	107,000	163,341	(113,078)	98,000	148,263

### Designated funds

The capital reserve represents the net book value of tangible fixed assets.

The defined benefit pension reserve represents the net liability of the charity's defined benefit pension scheme (which is closed to new members). The pension scheme has been in surplus (which is not recognised within these accounts) at 1 April 2019, 31 March 2020, 31 March 2021, 31 March 2022 and 31 March 2023.

### Transfers between funds

In the year ended 31 March 2023 a transfer of £98,000 (2022: £107,000) has been made from unrestricted reserves to pension reserves in relation to pension payments in the year.

# GLASGOW ASSOCIATION FOR MENTAL HEALTH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 17 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	148,263	-	148,263	163,341	-	163,341
Current assets/(liabilities)	745,767	797,173	1,542,940	749,055	747,661	1,496,716
	<u>894,030</u>	<u>797,173</u>	<u>1,691,203</u>	<u>912,396</u>	<u>747,661</u>	<u>1,660,057</u>

# GLASGOW ASSOCIATION FOR MENTAL HEALTH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 18 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	24,500	24,000
Between two and five years	32,708	56,000
	<u>57,208</u>	<u>80,000</u>

### 19 Related party transactions

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023 £	2022 £
Aggregate compensation	<u>254,480</u>	<u>263,164</u>

Key management of the charity are its Trustees, the Chief Executive, Finance Director and Central Resources Director.

### 20 Cash generated from operations

	2023 £	2022 £
Surplus for the year	31,146	88,694
Adjustments for:		
Investment income recognised in statement of financial activities	(3,084)	-
Depreciation and impairment of tangible fixed assets	15,078	15,078
Movements in working capital:		
(Increase)/decrease in debtors	(41,842)	131,248
Increase in creditors	80,119	305,284
<b>Cash generated from operations</b>	<u>81,417</u>	<u>540,304</u>

### 21 Company Limited by Guarantee

The liability of each of the members in the case of winding up is limited to £1 sterling.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.