

REGISTERED CHARITY NUMBER: SC032115

**REPORT OF THE TRUSTEES AND**  
**AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 MARCH 2020**  
**FOR**  
**MENTAL HEALTH NETWORK (GREATER GLASGOW)**

D M McNaught & Co Ltd  
Chartered Accountants and  
Statutory Auditors  
166 Buchanan Street  
Glasgow  
Lanarkshire  
G1 2LW

**MENTAL HEALTH NETWORK (GREATER GLASGOW)**

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**FOR THE YEAR ENDED 31 MARCH 2020**

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## **MENTAL HEALTH NETWORK (GREATER GLASGOW)**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2020**

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The organisation aims to provide a voice for and from those who experience mental health difficulties and their carers, at a strategic level in partnership with service providers in order to develop and maintain services that are appropriate and user focussed across the NHS Greater Glasgow and Clyde area.

##### **Significant activities**

The organisation has developed its activities to meet strategic needs in relation to the patient experience of mental health services in NHS Greater Glasgow and Clyde, offering a number of activities such as patient conversations within hospital settings and the community, area listening events and volunteering opportunities. Peer support and Focus Groups have been set up to help with the development of future mental health services both delivered by NHS and Third Sector as well as lived experience support to our members

##### **Volunteers**

All management committee members are volunteers. In addition to this the organisation also utilises volunteers in a number of activities such as hospital settings, area listening events and office activities.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The organisation was initially set up in response to statutory requirements for input to NHS Greater Glasgow and Clyde on the strategic planning and implementation of mental health services.

Further Developments have included involvement in the implementation of the NHS Greater Glasgow & Clyde 5 Year Adult Mental Health Strategy, AIMS (Accreditation for Inpatient Mental Health Services) programme and the strengthening of our Friday Peer Support Focus Group.

This year has seen the organisation play a vital part in suicide prevention throughout the NHS area of Greater Glasgow & Clyde. Delivering suicide prevention training and being members of steering groups throughout the area on suicide prevention

##### **Internal and external factors**

Staff training and development continues to be a priority for the organisation. We continue to ensure policy and procedures meet current legislation.

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

The organisation's principal funding source continues to be NHS Greater Glasgow and Clyde.

##### **Reserves policy**

The intention is to retain sufficient funds to meet unexpected costs. This equates to £5,000 per quarter and we aim to hold this amount in unrestricted funds.

Referring to financial review of the period ended 31st March 2020, the management committee are pleased to continually report that the charity is still operating within budget. This has been achieved by continually reviewing commitments and through monthly monitoring of all financial activities with prudent financial management.

## **MENTAL HEALTH NETWORK (GREATER GLASGOW)**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2020**

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#### **FUTURE PLANS**

The organisation plans to develop and enhance techniques for gathering patient and carer experiences of mental health services by a variety of different ways.

The organisation has had to adapt due to the Government restrictions placed because of the COVID-19 pandemic. This has seen staff working from home and all groups moving to a video conference platform. No hospital visits are permitted at this time and the organisation along with the NHS are looking at ways allowing for patient conversations to continue within government guidelines. We will continue to operate some of our groups online even once all restrictions are lifted.

The organisation seeks to apply for COVID-19 funding to source technology for members who do not have access to laptops, tablets etc allowing them to log onto groups being delivered during this period.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a recognised charity as defined in charity laws and regulations.

##### **Recruitment and appointment of new management committee members**

Any individual who applies to become a new management committee member will complete an application form and then be interviewed by two existing committee members. The application form is completed which details the individual's relevant skills and attributes and how these benefit the charity's objectives and activities

##### **Organisational structure**

The charity's main office in Glasgow is principally used for administration purposes.

##### **Induction and training of new management committee members**

All new management committee members are given in-house training on the requirements of the role as a management committee member. In addition all new management committee members are allocated a mentor. Any external training is provided as and when required to aid development.

##### **Wider network**

The organisation works in partnership with other mental health service user and carer organisations, voluntary organisations and statutory organisations. This is designed to promote a user voice in the planning and delivery of mental health services across NHS Greater Glasgow and Clyde.

##### **Related parties**

The organisation is closely linked with NHS Greater Glasgow and Clyde and PFPI (Patient Focus Public Involvement) and within that, the organisation operates with many organisations small and national for promotion of mental health strategy as decreed by the Scottish Executive Health Department.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

SC032115

##### **Principal address**

Templeton Business Centre  
62 Templeton Street  
Suite 11, Templeton House  
Glasgow  
G40 1DA

**MENTAL HEALTH NETWORK (GREATER GLASGOW)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Trustees**

Janette Whitelaw  
Lorne Berkley  
Joan McBride  
William McDonald  
George Brown  
Frances Nisbitt  
Billy Kilpatrick  
Michael Craggs - appointed 1/4/2019  
Catriona McGregor - resigned 29/2/2020

**Auditors**

D M McNaught & Co Ltd  
Chartered Accountants and  
Statutory Auditors  
166 Buchanan Street  
Glasgow  
Lanarkshire  
G1 2LW

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution 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 charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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 provisions of the charity's constitution. 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.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Lorne Berkley - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
MENTAL HEALTH NETWORK (GREATER GLASGOW)**

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**Opinion**

We have audited the financial statements of Mental Health Network (Greater Glasgow) (the 'charity') for the year ended 31 March 2020 which comprise the Statement of Financial Activities, the Balance Sheet and 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2020 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 Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

**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 Auditors 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 Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, 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.

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

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

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

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
MENTAL HEALTH NETWORK (GREATER GLASGOW)**

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**Responsibilities of trustees**

As explained more fully in the Statement of Trustees Responsibilities, the trustees are responsible for the preparation of the financial statements which 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 charity or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**

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 a Report of the Independent Auditors 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and 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.

D M McNaught & Co Ltd  
Chartered Accountants and  
Statutory Auditors  
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
166 Buchanan Street  
Glasgow  
Lanarkshire  
G1 2LW

Date: .....

**MENTAL HEALTH NETWORK (GREATER GLASGOW)**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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	Unrestricted fund £	Restricted fund £	Total 2020 funds £	Total 2019 funds £
	Not es			
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	3,636	-	3,636	1,606
<b>Charitable activities</b>				
Support Services	<u>218,159</u>	<u>-</u>	<u>218,159</u>	<u>214,860</u>
<b>Total</b>	221,795	-	221,795	216,466
<b>EXPENDITURE ON</b>				
<b>Charitable activities</b>				
Support Services	<u>214,239</u>	<u>-</u>	<u>214,239</u>	<u>210,312</u>
<b>NET INCOME</b>	7,556	-	7,556	6,154
<b>RECONCILIATION OF FUNDS</b>				
<b>Total funds brought forward</b>	23,887	-	23,887	17,733
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>31,443</u>	<u>-</u>	<u>31,443</u>	<u>23,887</u>

The notes form part of these financial statements

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**MENTAL HEALTH NETWORK (GREATER GLASGOW)**

**BALANCE SHEET**  
**AT 31 MARCH 2020**

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	Not es	Unrestricted fund £	Restricted fund £	Total 2020 funds £	Total 2019 funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	316	-	316	422
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		50,732	-	50,732	25,445
<b>CREDITORS</b>					
Amounts falling due within one year	8	(19,605)	-	(19,605)	(1,980)
<b>NET CURRENT ASSETS</b>		<u>31,127</u>	<u>-</u>	<u>31,127</u>	<u>23,465</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>31,443</u>	<u>-</u>	<u>31,443</u>	<u>23,887</u>
<b>NET ASSETS</b>		<u>31,443</u>	<u>-</u>	<u>31,443</u>	<u>23,887</u>
<b>FUNDS</b>	9				
Unrestricted funds				<u>31,443</u>	<u>23,887</u>
<b>TOTAL FUNDS</b>				<u>31,443</u>	<u>23,887</u>

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

.....  
Lorne Berkley -Trustee

The notes form part of these financial statements

**MENTAL HEALTH NETWORK (GREATER GLASGOW)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

**Income**

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

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

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

Computer equipment - 25% on reducing balance

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

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

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

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

**2. SUPPORT COSTS**

	Management	Governance	Totals
	£	costs	£
	£	£	£
Support Services	<u>212,259</u>	<u>1,980</u>	<u>214,239</u>

**3. AUDITORS' REMUNERATION**

	2020	2019
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	<u>1,980</u>	<u>2,040</u>

**MENTAL HEALTH NETWORK (GREATER GLASGOW)**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

**Trustees' expenses**

Trustees are reimbursed for any out of pocket expenses, principally travelling expenses, on production of a valid receipt.

**5. STAFF COSTS**

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

	2020	2019
Staff	<u>8</u>	<u>8</u>

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

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	1,606	-	1,606
<b>Charitable activities</b>			
Support Services	<u>214,860</u>	<u>-</u>	<u>214,860</u>
<b>Total</b>	216,466	-	216,466
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Support Services	<u>210,312</u>	<u>-</u>	<u>210,312</u>
<b>Total</b>	<u>210,312</u>	<u>-</u>	<u>210,312</u>
<b>NET INCOME</b>	6,154	-	6,154
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<u>17,733</u>	<u>-</u>	<u>17,733</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>23,887</u>	<u>-</u>	<u>23,887</u>

**MENTAL HEALTH NETWORK (GREATER GLASGOW)**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**7. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
At 1 April 2019 and 31 March 2020	<u>6,883</u>
<b>DEPRECIATION</b>	
At 1 April 2019	6,461
Charge for year	<u>106</u>
At 31 March 2020	<u>6,567</u>
<b>NET BOOK VALUE</b>	
At 31 March 2020	<u>316</u>
At 31 March 2019	<u>422</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020 £	2019 £
Other creditors	<u>19,605</u>	<u>1,980</u>

**9. MOVEMENT IN FUNDS**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	23,887	7,556	31,443
<b>TOTAL FUNDS</b>	<u>23,887</u>	<u>7,556</u>	<u>31,443</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	221,795	(214,239)	7,556
<b>TOTAL FUNDS</b>	<u>221,795</u>	<u>(214,239)</u>	<u>7,556</u>

**MENTAL HEALTH NETWORK (GREATER GLASGOW)**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**9. MOVEMENT IN FUNDS – continued**

**Comparatives for movement in funds**

	At 1.4.18 £	Net movement in funds £	At 31.3.19 £
<b>Unrestricted Funds</b>			
General fund	17,733	6,154	23,887
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>17,733</u>	<u>6,154</u>	<u>23,887</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	216,466	(210,312)	6,154
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>216,466</u>	<u>(210,312)</u>	<u>6,154</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.18 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	17,733	13,710	31,443
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>17,733</u>	<u>13,710</u>	<u>31,443</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	438,261	(424,551)	13,710
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>438,261</u>	<u>(424,551)</u>	<u>13,710</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2020.

**MENTAL HEALTH NETWORK (GREATER GLASGOW)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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	2020	2019
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	3,636	1,606
<b>Charitable activities</b>		
Hidden Gardens income	2,550	2,350
Other charitable income	4,109	1,010
Grants	<u>211,500</u>	<u>211,500</u>
	<u>218,159</u>	<u>214,860</u>
<b>Total incoming resources</b>	221,795	216,466
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Management</b>		
Wages & staff costs	162,577	163,821
Staff & volunteer training	1,017	43
Rent, rates & insurance	31,216	31,077
Provisions & hospitality	878	795
Light and heat	2,119	1,995
Telephone	2,521	2,913
Office, stationery and advertising	6,809	3,061
Travelling	821	597
Sundries	4,195	3,829
Depreciation of computer equipment	<u>106</u>	<u>141</u>
	212,259	208,272
<b>Governance costs</b>		
Auditors' remuneration	<u>1,980</u>	<u>2,040</u>
<b>Total resources expended</b>	214,239	210,312
	<u>                    </u>	<u>                    </u>
<b>Net income</b>	<u><u>7,556</u></u>	<u><u>6,154</u></u>

This page does not form part of the statutory financial statements