

COMPANY REGISTRATION NUMBER NI005568

**ACTION MENTAL HEALTH**

**(CHARITABLE COMPANY - LIMITED  
BY GUARANTEE)**

**ANNUAL REPORT AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
31 MARCH 2017**

**ACTION MENTAL HEALTH**  
**(LIMITED BY GUARANTEE)**

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**For the Year Ended 31 March 2017**

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**ACTION MENTAL HEALTH**  
**(LIMITED BY GUARANTEE)**

**GENERAL INFORMATION**

**DIRECTORS – MAIN BOARD**

Mr P Fitzsimmons - Chairman  
Mr R C Mowbray - Vice Chairman  
Mr P Barr - Treasurer  
Mr H W R Kohner  
Dr S E Hillan  
Mr T A J McKeever  
Mr C B McMurray  
J L C Thompson DL  
Mr E F Fee  
Mr D McKeown  
Dr T O'Neill  
Mrs A Craigan – Appointed 8 December 2016  
Mr D McAuley – Appointed 8 December 2016  
Mr W McKeown – Appointed 8 December 2016  
Ms N Kerr – Appointed 8 December 2016

**INDEPENDENT DIRECTORS**

David Morrissey – Joined May 2017  
Brian McDonald – Joined May 2017

**SECRETARY**

Mrs I Gallen

**CHIEF EXECUTIVE OFFICER**

Mr D Babington

**REGISTERED OFFICE**

AMH Central Office  
27 Jubilee Road  
NEWTOWNARDS BT23 4YH

**BANKERS**

Danske Bank  
58 Market Street  
DOWNPATRICK BT30 6LX

**STATUTORY AUDITORS**

GMcG BELFAST  
Chartered Accountants  
Alfred House  
19 Alfred Street  
BELFAST BT2 8EQ

**INVESTMENT BROKERS**

Cunningham Coates Stockbrokers  
The Linenhall  
32-38 Linenhall Street  
BELFAST BT2 8BG

**CCLA**

Senator House, 85 Queen Victoria Street  
London EC4V 4ET

**COMPANY REGISTRATION NUMBER**

NI005568

**RECOGNISED BY HMRC AS A CHARITY  
UNDER REFERENCE NUMBER**

XN 47959

**CHARITY REGISTRATION NUMBER**

NIC100753

**SOLICITORS**

Tughans  
Marlborough House  
30 Victoria Street  
BELFAST BT1 3GG

Cleaver Fulton Rankin  
50 Bedford Street  
BELFAST BT2 7FW

Edwards & Co  
28 Hill Street  
BELFAST BT1 2LA

**ACTION MENTAL HEALTH**  
**(LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS**

The Directors present their report and the financial statements for the year ended 31 March 2017. The Directors 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).

**CONSTITUTION**

Action Mental Health (AMH) is a company limited by guarantee, registered under NI005568, governed by the Articles of Association. The company is recognised as a charity and is registered under NIC100753 and is recognised as a charity by HM Revenue & Customs under reference number XN 47959.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Board is comprised of up to 15 Directors as set out in the charity's Articles of Association. Directors may serve for a maximum of 3 terms of 4 years, save for Serving Directors who, having served 15 years, must be re-appointed on an annual basis. Directors are recruited to the Board through an open recruitment and selection process, although 4 Directors may be co-opted annually. The working of the Board is guided by the Governance Manual, which includes an induction programme for Directors, Terms of Reference for Committees and roles and responsibilities of office bearers.

Decisions on strategy, policy and material capital expenditure are taken by the full Board and the Board ensures the Strategic Plan guides the Executive over a three year time span. Day to day decision making is under the supervision of the Chief Executive Officer, Mr D Babington with regular reporting to the Finance Committee, Audit and Risk Committee, Nominations and Remuneration Committee, Development Committee and the Board. The Chief Executive Officer directly manages the Senior Management Team who ensures targets in the annual Operational Plan are being met.

In line with corporate good practice the company has an Audit and Risk Committee comprising of two independent and three Board members; the Chief Executive Officer and Head of Business Support also attend with the external auditors present when appropriate (usually three meetings a year). Each year a Directors' Conference is held to assess progress. The charity has been formally registered with the Charities Commission for Northern Ireland since February 2015.

Over the year the Board met 6 times; the Finance Committee held 5 meetings, the Audit and Risk Committee met on 3 occasions, the Nominations and Remuneration Committee 3 times and the Development Committee twice. Throughout the year a number of audits from DEL, DfE, DETI, ETI and others provided reassurance to the Board.

The Nominations and Remuneration Committee consider pay levels for all staff, and possible Cost of Living increases, on an annual basis and their approach to pay and the annual Accounts are available on the website; the Committee seeks approval from the full Board for any increases in staff salaries. In 2014 the Committee commissioned an extensive independent review of all staff salaries which benchmarked them against other locally based charities, sectors and National Joint Council (NJC) scales and the recommendations have been implemented in full. In respect of the Chief Executive the Committee commissioned a specific independent review of the salary bracket in 2016, which included benchmarking against ACEVO and NICVA guidance.

**ACTION MENTAL HEALTH**  
**(LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS (Continued)**

**STRUCTURE, GOVERNANCE AND MANAGEMENT (Continued)**

In order to provide effective services AMH works in a number of partnerships with other charities in Northern Ireland. The SES consortium, co-led by AMH and Cedar, met all targets for the Department for Communities Workable and Work Connect employment programmes. AMH contributed to a range of other partnerships such as Together for You and Long Term Conditions Alliance Northern Ireland with staff members holding appointments on Committees.

**DIRECTORS**

The Directors of the charity are its trustees for the purposes of charity law. The Directors who served the charity during the year are as noted on Page 1.

Dr S E Hillan, and Messrs. E Fee, W Kohner, T McKeever, B McMurray, R Mowbray, C Thompson, P Barr, P Fitzsimmons, D McKeown, A O'Neill all served throughout the year and Mrs A Craigan, Ms N Kerr and Messrs. D McAuley and W McKeown joined in December 2016.

A register of Directors' interests is maintained, with regular review and update, in order for the Board to be aware of any potential conflicts of interest; the issue of potential conflicts is a standing agenda item at the start of all Board meetings. None of the Directors had any material interest in contracts with the charity during the year.

**RISK STRATEGY**

A risk register is maintained in relation to all material risks posing a financial threat to the charity. This register is reviewed regularly by the Audit and Risk Committee and at Board meetings to ensure systems and procedures are established to mitigate those risks identified and to minimise any potential impact on the charity.

In managing the Reserves the Board is guided by their Investment Policy and its objective is to generate a return in excess of inflation over the long term whilst generating an income which could be available to support existing services and new projects. A diversified spread of investments is maintained and the two investment providers are required to meet with the Finance Committee once a year to discuss performance, risk and adherence to the Investment Policy's ethical criteria.

**ACTION MENTAL HEALTH**  
**(LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS (Continued)**

**PRINCIPAL RISKS AND UNCERTAINTIES**

This year has been a transitional period as a number of projects came to an end but the Board resolved to underwrite some of them with AMH funds until more sustainable funding could be secured. The principal risk was the uncertainty created by Brexit and the implications for the future of European Social Fund funding although a new 4 year funding round from 2018 to 2022 is planned to go ahead. There was also political upheaval at the Assembly in Stormont and uncertainty in the public sector with new Departments being formed and the health sector undergoing restructuring. In the light of all these uncertainties the Directors reviewed the Strategic Plan at their annual conference and resolved to confront these challenges by agreeing to restructure and combine all AMH resilience building and early intervention projects together, provide resources for a new fundraising manager and approve a new counselling service.

Other key risks and uncertainties affecting the charity are set out below:

- **Reputational**

The major reputational risk for the charity is a loss of trust with beneficiaries, funders or the public. As the charity is heavily dependent on IT for delivering services any damage to systems could have significant implications. Cyber security has become a very real threat and various attacks have been countered successfully and increased investment has been allocated to defend against these threats.

- **Funding**

As AMH depends on the European Social Fund for a significant proportion of funding the uncertainty raised by the Brexit vote in June 2016 indicates a key risk.

- **Legal and governance**

The major legal and governance risks for the charity are, to act in a breach of trust, acting outside of regulatory or other good governance requirements and conflicts of interest.

The charity recognises the above risks and uncertainties and operates so as to minimise the threat posed to the charity by adhering to the highest procedures and standards and working closely with independent experts to mitigate the risks.

**OBJECTIVES AND ACTIVITIES**

AMH is a voluntary organisation which supports people's mental health and well-being through vocational training, supported employment options, personal development, health and well-being programmes and resilience building. AMH's Objects and activities undertaken in relation to them are:

*To provide assistance for persons affected by mental ill health, learning disability, substance abuse and/or other disabilities including without limitation vocational rehabilitation and training, personal development and guidance and other support services with a view to maintaining and improving the wellbeing of such persons to assist their return to fitness for purposeful activity.*

**ACTION MENTAL HEALTH**  
**(LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS (Continued)**

**OBJECTIVES AND ACTIVITIES (Continued)**

AMH has continued to provide training & support programmes for people recovering from mental ill-health through regional New Horizons services and the provision of person-centred well-being programmes to support soft skills development. The Health and Social Care Trusts are the primary referral source for clients to AMH and they can then progress to some form of work or a more sustainable independent life. Each client has a personal action plan tailored to their own aspirations and abilities which they review and evaluate on their recovery journey in conjunction with staff.

*To assist such persons whether or not they have completed training programmes on the Company's premises to secure employment in jobs appropriate to their capabilities and to provide, if required, follow-up guidance and support.*

As well as the New Horizons services AMH has delivered Workable and Work Connect Government employment programmes for people with mental health issues, which are focussed on getting people into the workplace and keeping them there; these two programmes are delivered with 6 other charity partners as part of Supported Employment Solutions. AMH is also the only provider of the Individual Placement Support service to assist people to enter the workplace more rapidly.

*To carry on for the benefit of such persons activities in which the skills of such persons can be developed, which activities shall be carried on wholly or largely by means of the efforts of such persons.*

Alongside the core New Horizons services a key focus and growing area of work is building personal resilience and the MensSana project continues to expand by promoting awareness of mental health issues with young people and adults through the Mindset project and the Protect Life service which delivers suicide/self harm prevention services. These projects and contracts are funded by the Southern Trust, the PHA and corporate donors/Foundations and some work, such as in HMP Hydebank has been partly self-funded by AMH. The three Men's Sheds were also funded by the Big Lottery and AMH and they continue to provide supports to older men enabling them to share skills, socialise and connect with their wider community. The long term conditions project Managing the Challenge in the Western Trust also focusses on older people and provides them with the tools to self manage their conditions. AMH Works, which provides specialist advice and support to employers about workplace mental health issues, has also been in demand and is forecast to expand given the recognition by employers now that this is a critical issue to enable organisations to thrive.

*To provide outreach services in support of people recovering from mental ill health and/or other disabilities.*

AMH has 12 sites from which services are delivered although many programmes are run in community facilities such as health centres, sports clubs or schools which are closer to the target audience. This year new regular outreach services were launched in Dungannon and Armagh with the support of the Southern Trust.

*To promote awareness of the issues of mental health and other related issues to the public at large.*

**ACTION MENTAL HEALTH**  
**(LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS (Continued)**

**OBJECTIVES AND ACTIVITIES (Continued)**

The very active AMH Client Forum has spoken out at events and meetings and continues to provide advice and input to management as to how AMH services are run. A growing number of corporate partners have supported events and publicity around mental health issues and the organisation has expanded its reach through social media and new staff resources have been committed to this area.

Apart from the MensSana project AMH also runs alcohol addiction projects, the Vision project (Autistic Spectrum Disorder) in the Southern Trust area and the Promote Learning Disability project in the South Eastern Trust area and a new service was introduced through the merger with the Adapt Eating Disorder project in the Southern Trust. These projects create an awareness of related issues with the public and provide signposting to a range of specialised supports.

More information on AMH's work and achievements during 2016/17 is in the Annual Review which is available from the Company's Registered Office and on its website.

**STRATEGIC REPORT**

**ACHIEVEMENTS AND PERFORMANCE**

This was the first year of the Board's Strategic Plan 2016-2019 and the Scorecard demonstrated that the majority of objectives have been reached. Although funding pressures were not as acute as the previous year there was significant uncertainty created by Brexit given that AMH is one of the larger recipients of ESF funding in NI. The figures show that AMH had its best year ever in terms of turnover and reached more people across the region with services. For the first time AMH was subject to an Education & Training Inspectorate inspection and they identified the strength of AMH as providing a "tailored range of individual care, guidance & support that develops well the participants' capability to understand, protect their mental health and well-being".

During the year 2,034 clients with mental health needs and/or a learning disability attended services provided by AMH including New Horizons, Promote, Workable and Work Connect.

The New Horizons services provided training and employability programmes to 1,749 clients. Clients achieved 3,539 accredited training outcomes and 186 progressed to paid employment, voluntary work, further training or other government programmes.

AMH also continues to run the Long Term Conditions Alliance (NI) project 'Managing the Challenge' in the Western Trust area and 25 programmes were successfully provided throughout the year with 217 people participating in the self-management programme. Our MensSana, Mindset, and Protect Life programmes offered a range of mental health promotion and suicide and self-harm interventions across Northern Ireland; there were 18,637 direct beneficiaries. 159 older men have attended the 3 Men's Sheds this year.

In terms of Government Employment Programmes, the SES consortium delivered Work Connect and Workable (NI) across the region: through the Workable contract AMH supported 222 clients in 2016/17. AMH Works, our training consultancy, continued to provide well-being training for companies.



**ACTION MENTAL HEALTH**  
**(LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS (Continued)**

**ACHIEVEMENTS AND PERFORMANCE (Continued)**

In terms of the estate, refurbishment work is progressing in Fermanagh and further work is planned for Ards; six sites had PV panels installed and 4 new boilers were installed.

AMH saw staff voluntary turnover in the year 2016-17 of 10.88% with 2.42% of voluntary leavers having been on fixed term contracts and seeking alternative employment. The Equality Commission audit of 6 February 2017 records AMH staffing complement of 163 employees: 47 males and 116 females.

Craigavon and Fermanagh New Horizons retained 100% compliance on their Customer Service Excellence (CSE) health checks again this year. AMH was reaccredited with the new Generation 6 Investors in People (IIP) Gold.

The Board has planned further Employer Forums starting with Belfast in summer 2017.

Most of the objectives in the strategic plan were achieved and there was the notable success of meeting ESF outcomes, and in some cases over-achieving ESF outcomes, given the turmoil with the programme. Growth of fundraising and events has also been a positive development as well and will be capitalised on in coming years. The aim to establish further Employer Forums to support employment programmes did not progress due to other commitments and difficulties in finding appropriate members. Also effort to develop AMH Works further was distracted with the wider funding issues and will be rectified with more resources in the coming year.

**FINANCIAL REVIEW**

Given this was a transitional year with a number of projects closing AMH has emerged at the end of the year in a relatively positive and stable financial position. The Board continues to underwrite a number of these projects as they work toward a more sustainable future.

The ESF funding continued to support the recovery services whilst a range of PHA, Big Lottery and Trust funding supported all the other programmes. Unrestricted income is planned to grow further through corporate partnerships and a strategic approach to active fundraising.

**RESULTS**

The charity had total incoming resources of £6,069,717 (2016 - £6,154,222) for the year ended 31 March 2017 and the principal sources of this funding are as disclosed in note 3 of the financial statements.

Unrealised gains on investments were £318,105 (2016 - loss £55,936).

The overall net movement on unrestricted funds for the year was a surplus of £425,625 (2016 - £405,583). The charity spends all restricted monies that it receives and makes good any deficit on restricted funds from its general unrestricted reserves.

The closing balance on unrestricted reserves at 31 March 2017 was £5,671,723 (2016 - £5,246,098).

**ACTION MENTAL HEALTH**  
**(LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS (Continued)**

**RESERVES POLICY**

Due to the uncertain nature of AMH's funding, it is the Board's policy to maintain a designated risk reserve equal to six months' budgeted expenditure (see note 24). The level of free reserves at the year-end (excluding designated reserves) was £1,358,972 (2016 - £1,406,643).

**INVESTMENT POLICY AND PERFORMANCE**

The Finance Committee, a Board sub-committee, oversees, monitors and advises the Board on investment decisions and they are guided by the Investment Policy.

In managing the Reserves of AMH and hence its investments, the Board's objective is to generate a return in excess of inflation over the long term whilst generating an income and capital growth which could be available to support existing services and new projects whilst a diversified spread of investments is maintained.

Reports on performance are provided to the Board and Directors who understand they are ultimately responsible for the overall management of the investments.

The Finance Committee are content that overall investment performance was acceptable and in line with investment objectives.

**DIRECTORS' RESPONSIBILITIES STATEMENT**

The Directors (who are also trustees of Action Mental Health for the purposes of Charity Law), are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments 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 charitable company will continue in business.

The Directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**ACTION MENTAL HEALTH**  
**(LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS (Continued)**

**STATEMENT OF DISCLOSURE OF INFORMATION TO AUDITOR**

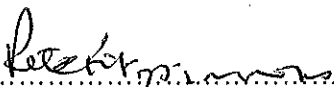
In so far as the Directors, who held office at the date of approval of the financial statements, are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

In approving the Report of the Directors the Directors also approve the Strategic Report.

Registered office:  
AMH Central Office  
27 Jubilee Road  
NEWTOWNARDS  
BT23 4YH

On behalf of the Board of Directors

  
.....  
Mr P Fitzsimmons  
Director and Chairman

Date: 29 June 2017

Accepted as a charity by HM Revenue & Customs  
under Reference No: XN 47959

Registered in Northern Ireland  
No. NI005568

Charity Registration No: NIC100753

**ACTION MENTAL HEALTH**  
**(LIMITED BY GUARANTEE)**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS**  
**OF ACTION MENTAL HEALTH**

We have audited the financial statements of Action Mental Health for the year ended 31 March 2017 on pages 12 to 34 which have been prepared on the basis of the accounting policies set out on pages 18 to 21. 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) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of Directors and Auditors**

As explained more fully in the Directors' Responsibilities Statement set out on page 8, the Directors (who are also the Trustees of the charitable company for the purposes of charity law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

**Scope of the audit of the Financial Statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by Directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Directors to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

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**ACTION MENTAL HEALTH**  
**(LIMITED BY GUARANTEE)**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS**  
**OF ACTION MENTAL HEALTH (Continued)**

**Opinion on financial statements**

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 2017 and of its incoming resources and application of resources, including its income and expenditure, 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.

**Opinion on other matters prescribed by the Companies Act 2006**

In our opinion based on the work undertaken in the course of the audit:

- the information given in the Report of the Directors including the Strategic Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and the Report of the Directors have been prepared in accordance with applicable legal requirements.


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

In light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report and the Report of the Directors.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Alfred House  
19 Alfred Street  
Belfast  
BT2 8EQ

  
MR JACKIE SMITH FCA  
(Senior Statutory Auditor)  
For and on behalf of  
GM°G BELFAST  
Chartered Accountants  
& Statutory Auditor

Date: 01 September 2017

**ACTION MENTAL HEALTH**  
**(LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**For the Year Ended 31 March 2017**

	Notes	Restricted Funds £	Unrestricted Funds £	Total Funds 2017 £	Total Funds 2016 £
INCOME AND ENDOWMENTS FROM:					
<b>Charitable activities:</b>					
Grants & contracted funding:	3				
- Rehabilitation programmes		4,513,348	-	4,513,348	4,248,547
- Employment services		128,009	-	128,009	128,004
- Welfare and education		508,180	-	508,180	596,745
Other Employment income	4	501,574	-	501,574	591,569
Contribution from trading activities:	4				
- Rehabilitation programmes		-	10,851	10,851	22,149
<b>Donations and legacies</b>	5	37,000	58,428	95,428	53,149
<b>Other activities</b>	6	-	286,052	286,052	136,736
<b>Settlement of claim</b>		-	-	-	225,000
<b>Gain on disposal of tangible fixed assets</b>		-	-	-	125,825
<b>Investments</b>	7	-	<u>26,275</u>	<u>26,275</u>	<u>26,498</u>
<b>TOTAL INCOME AND ENDOWMENT</b>		<u>5,688,111</u>	<u>381,606</u>	<u>6,069,717</u>	<u>6,154,222</u>
EXPENDITURE ON:					
<b>Charitable Activities</b>					
- Rehabilitation programmes	8	4,785,084	-	4,785,084	4,476,279
- Employment services		366,295	-	366,295	386,752
- Welfare and education		726,907	-	726,907	747,443
<b>Raising funds</b>	9	-	49,050	49,050	38,419
<b>Other</b>	11	-	<u>41,541</u>	<u>41,541</u>	<u>45,222</u>
<b>TOTAL EXPENDITURE</b>		<u>5,878,286</u>	<u>90,591</u>	<u>5,968,877</u>	<u>5,694,115</u>
<b>NET (EXPENDITURE)/INCOME BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>		(190,175)	291,015	100,840	460,107
NET GAINS/(LOSSES) ON INVESTMENTS					
Realised gains on investments			6,680	6,680	1,412
Unrealised gain/(loss) on investments		-	<u>318,105</u>	<u>318,105</u>	<u>(55,936)</u>
<b>NET (EXPENDITURE)/INCOME BEFORE TRANSFERS</b>		<u>(190,175)</u>	<u>615,800</u>	<u>425,625</u>	<u>405,583</u>

The Statement of Financial Activities continues on page 13.

**ACTION MENTAL HEALTH**  
**(LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**For the Year Ended 31 March 2017 (Continued)**

	Restricted Funds £	Unrestricted Funds £	Total Funds 2017 £	Total Funds 2016 £
NET (EXPENDITURE)/INCOME BEFORE TRANSFERS	(190,175)	615,800	425,625	405,583
TRANSFER BETWEEN FUNDS	<u>190,175</u>	<u>(190,175)</u>	—	—
NET MOVEMENTS IN FUNDS	-	425,625	425,625	405,583
RECONCILIATION OF FUNDS:				
<b>Funds at 1 April 2016</b>	<u>—</u>	<u>5,246,098</u>	<u>5,246,098</u>	<u>4,840,515</u>
<b>Funds at 31 March 2017</b>	<u>—</u>	<u>5,671,723</u>	<u>5,671,723</u>	<u>5,246,098</u>

The Statement of Financial Activities includes all gains and losses in the year.

All of the above amounts relate to continuing activities.

**ACTION MENTAL HEALTH**  
**(LIMITED BY GUARANTEE)**

**SUMMARY INCOME AND EXPENDITURE ACCOUNT**  
**For the Year Ended 31 March 2017**

	Notes	2017 £	2016 £
<b>INCOME</b>			
Charitable activities		5,661,962	5,587,014
Donations		95,428	53,149
Other trading activities		286,052	136,736
Investments		26,275	26,498
Settlement of claim		-	225,000
Gains on investments		6,680	1,412
Unrealised gain on investments		318,105	-
Profit on disposal of tangible fixed assets		<u>-</u>	<u>125,825</u>
		6,394,502	6,155,634
<b>EXPENDITURE</b>			
Charitable activities		5,878,286	5,610,474
Raising funds		55,793	45,457
Loss on investments		-	55,936
Other		<u>34,798</u>	<u>38,184</u>
		5,968,877	5,750,051
<b>NET INCOME FOR THE YEAR</b>	1	<u>425,625</u>	<u>405,583</u>

Income and expenditure relates to continuing activities.

**NOTE TO THE SUMMARY INCOME AND EXPENDITURE ACCOUNT**  
**For the Year Ended 31 March 2017**

**1. ANALYSIS OF NET INCOME:**

	2017 £	2016 £
Net income for the year excluding gains on investment portfolio held	107,521	461,519
Unrealised gain/(loss) on investment portfolio held	<u>318,105</u>	<u>(55,936)</u>
	<u>425,626</u>	<u>405,583</u>





**ACTION MENTAL HEALTH**  
**(LIMITED BY GUARANTEE)**

**BALANCE SHEET**  
**At 31 March 2017**

	Notes	2017 £	2016 £
<b>FIXED ASSETS</b>			
Tangible assets	16	2,082,697	1,917,634
Investments	17	<u>2,096,132</u>	<u>1,502,007</u>
		<u>4,178,829</u>	<u>3,419,641</u>
<b>CURRENT ASSETS</b>			
Stocks	18	10,770	15,488
Debtors	19	1,188,855	1,193,838
Cash at bank and in hand		<u>1,007,469</u>	<u>1,280,749</u>
		2,207,094	2,490,075
<b>CREDITORS: Amounts falling due within one year</b>	20	<u>(714,200)</u>	<u>(663,618)</u>
<b>NET CURRENT ASSETS</b>		<u>1,492,894</u>	<u>1,826,457</u>
<b>NET ASSETS</b>		<u>5,671,723</u>	<u>5,246,098</u>
<b>CAPITAL AND RESERVES</b>			
Unrestricted funds:			
General fund	24	1,358,972	1,406,643
Revaluation reserve	23	460,162	150,379
Designated funds	24	<u>3,852,589</u>	<u>3,689,076</u>
		<u>5,671,723</u>	<u>5,246,098</u>

The financial statements were approved and authorised for issue by the Board of Directors on 29 June 2017 and were signed on its behalf by:

  
.....  
Mr P Fitzsimmons  
Director and Chairman

  
.....  
JLC Thompson  
Director

Company Registration Number – NI005568

**ACTION MENTAL HEALTH**  
**(LIMITED BY GUARANTEE)**

**STATEMENT OF CASH FLOWS**  
**For the Year Ended 31 March 2017**

	Notes	2017 £	2016 £
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	1	<u>314,488</u>	<u>570,966</u>
Interest received		184	238
Dividends		26,091	26,260
Purchase of tangible fixed assets		(344,702)	(27,970)
Purchase of fixed asset investments		(317,262)	(17,000)
Receipts from sale of fixed assets		-	155,833
Receipts from sale of fixed asset investments		65,374	9,161
Increase/(decrease) in cash in portfolio		<u>(17,453)</u>	<u>(11,382)</u>
<b>NET CASH (USED IN)/PROVIDED BY INVESTING ACTIVITIES</b>		<u>(587,768)</u>	<u>135,140</u>
<b>(DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS</b>		<u>(273,280)</u>	<u>706,106</u>
<b>CASH AND CASH EQUIVALENTS AT 1 APRIL 2016</b>		<u>1,280,749</u>	<u>574,643</u>
<b>CASH AND CASH EQUIVALENTS AT 31 MARCH 2017</b>		<u>1,007,469</u>	<u>1,280,749</u>
 <b>CASH AND CASH EQUIVALENTS CONSISTS OF:</b>			
Cash at bank and on hand		<u>1,007,469</u>	<u>1,280,749</u>

**ACTION MENTAL HEALTH**  
**(LIMITED BY GUARANTEE)**

**NOTES TO THE STATEMENT OF CASH FLOWS**  
**For the Year Ended 31 March 2017**

**1. RECONCILIATION OF NET MOVEMENT IN FUNDS  
TO NET CASHFLOW FROM OPERATING ACTIVITIES**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Net income before other recognised gains and losses	100,840	460,107
Interest received	(184)	(238)
Dividends received	(26,091)	(26,260)
Profit on disposal of fixed assets	-	(125,825)
Depreciation	183,630	189,501
Decrease/(increase) in stocks	4,718	(695)
Decrease/(increase) in debtors	5,277	429
Increase in creditors	47,925	73,947
Transfer of non cash assets	<u>(1,627)</u>	<u>-</u>
Net cash provided by operating activities	<u>314,488</u>	<u>570,966</u>

**ACTION MENTAL HEALTH**  
**(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended 31 March 2017**

**1. ACCOUNTING POLICIES**

- (a) The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Companies Act 2006, Charity Law and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared under the historical cost convention, as modified by the inclusion of fixed asset investments at market value. The financial statements are prepared in sterling, which is the functional currency of the entity.

The Directors consider that there are no material uncertainties concerning the charity's ability to continue as a going concern. The charity has cash resources of £1,007,469 at the balance sheet date and have funding agreements in place for the immediate future. With respect to the reporting period 2017/18 the most significant uncertainty that affects the carrying value of assets held by the charity is the performance of investment markets.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

- (b) Revenue grants are credited to incoming resources on the earlier of when they are received or when they are receivable, unless they relate to a specified future period, in which case they are deferred.
- (c) Donations, contracted funding, income for services provided and other income are included in full in the Statement of Financial Activities when receivable.
- (d) Income from other activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.
- (e) All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Costs are categorised under the following headings:
- Costs of raising funds includes direct costs of fundraising and investment management fees;
  - Expenditure on charitable activities includes direct costs of the rehabilitative services, the employment service and the welfare & education programme; and
  - Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

**ACTION MENTAL HEALTH**  
**(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended 31 March 2017**

**1. ACCOUNTING POLICIES (Continued)**

(f) Support costs allocation

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at the charity's main premises. Support costs are allocated on a basis consistent with the use of resources.

Fund raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

(g) Restricted funds are to be used for specified purposes by reference to the donor. Expenditure which meets the criteria is identified and allocated to the fund, either directly or by allocating a fair proportion of overheads and other costs.

(h) Unrestricted funds represent other incoming resources received or generated for charitable purposes, to be used at the charity's discretion. Designated funds comprise unrestricted funds that have been set aside by the Directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

(i) The cost of tangible fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is calculated to write off the cost of fixed assets less residual value, in equal annual instalments on the following bases:-

Land	None
Buildings	4%
Plant and machinery	20% and 16.66%
Fixtures, fittings, tools and other equipment	20% and 33.33%
Motor vehicles	25%

(j) Grants received against capital expenditure are included in full in the Statement of Financial Activities as restricted income. Once the capital expenditure has taken place and the conditions of the grant are fulfilled, they are transferred to a designated unrestricted fund which is then reduced over the useful economic life of the asset in line with depreciation.

**ACTION MENTAL HEALTH**  
**(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended 31 March 2017**

**1. ACCOUNTING POLICIES (Continued)**

(k) Stocks are stated at the lower of cost and net realisable value. Cost is determined on a first in first out basis. Net realisable value is the price at which the stock can be realised in the normal course of business. Provision is made for obsolescent, slow moving and defective stocks.

(l) Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution pension scheme, the assets of which are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable to the scheme in the accounting period.

(m) Investments are stated on the balance sheet at fair value and all movements, including realised and unrealised gains and losses, are shown in the Statement of Financial Activities. Realised gains and losses are the aggregate of the difference between sales proceeds and opening fair value (or on addition if purchased during the year). Unrealised gains and losses represent the movement in market value during the year.

(n) As a registered charity, Action Mental Health is not liable to either Income Tax or Corporation Tax.

(o) Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

(p) Rentals payable and receivable under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

(q) Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**ACTION MENTAL HEALTH**  
**(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended 31 March 2017**

**1. ACCOUNTING POLICIES (Continued)**

(r) Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for income and expenditure during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The following are the company's key sources of estimation uncertainty:

Tangible fixed assets - The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of asset and estimates of residual values. The Directors regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful lives is included in the accounting policies.

Debtors - short term debtors are measured at transaction price, less any impairment. Impairment of such debtors involves some estimation uncertainty.

(s) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate calculated using the effective interest method.

**2. MEMBERS LIABILITY**

The charity is a company limited by guarantee. Every member undertakes to contribute such amounts, not exceeding £10, to the charity's assets if it should be wound up whilst being a member, or within one year of ceasing to be a member.

**ACTION MENTAL HEALTH**  
**(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**FOR THE YEAR ENDED 31 MARCH 2017**

**3. GRANTS AND CONTRACTED FUNDING**

	Restricted Funds £	Unrestricted Funds £	Total Funds 2017 £	Total Funds 2016 £
<b>Amounts received and receivable</b>				
<i>Rehabilitation programmes</i>				
<b>Contracted funding –</b>				
Health & Social Care Trusts:				
Northern	243,835	-	243,835	232,152
Southern	377,418	-	377,418	357,901
Belfast	239,552	-	239,552	231,284
South Eastern	981,497	-	981,497	1,041,511
Western	386,849	-	386,849	374,891
<b>Grants –</b>				
European Social Fund	1,996,548	-	1,996,548	1,871,810
Local Health & Soc. Care Groups	59,478	-	59,478	25,683
Community Dev. & Health Network	-	-	-	7,449
Impact of Alcohol Grants	83,241	-	83,241	106,105
The Arts Council of Northern Ireland	1,000	-	1,000	1,000
Big Lottery Fund – Lifecycle Grant	8,692	-	8,692	-
Baillie Thomas	-	-	-	10,000
Public Health Agency	501	-	501	-
DHSSPS Core Grant	63,913	-	63,913	85,260
John Atcheson	-	-	-	22,000
Downpatrick Borough Council	-	-	-	1,345
Clear Project	10,136	-	10,136	9,705
Sundry grants	4,809	-	4,809	116
Healthy Me grants	700	-	700	25,639
Amounts deferred b/forward	<u>211,367</u>	-	<u>211,367</u>	<u>56,063</u>
	4,669,536	-	4,669,536	4,459,914
Amounts deferred c/forward	<u>(156,188)</u>	-	<u>(156,188)</u>	<u>(211,367)</u>
<b>Funding utilised</b>	<u>4,513,348</u>	-	<u>4,513,348</u>	<u>4,248,547</u>



**ACTION MENTAL HEALTH**  
**(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended 31 March 2017**

**3. GRANTS AND CONTRACTED FUNDING (continued)**

	Restricted Funds £	Unrestricted Funds £	Total Funds 2017 £	Total Funds 2016 £
<b>Amounts received and receivable</b>				
<i>Employment Services</i>				
<b>Grants –</b>				
Dept. for Communities	128,009	-	128,009	128,004
Amounts deferred b/forward	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	128,009	-	128,009	128,004
Amounts deferred c/forward	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Funding utilised</b>	<u>128,009</u>	<u>-</u>	<u>128,009</u>	<u>128,004</u>
<i>Welfare and Education Services</i>				
<b>Grants –</b>				
Southern H&SC Trust	43,853	-	43,853	-
Western H&SC Trust	49,350	-	49,350	47,000
PHA	143,382	-	143,382	108,763
NIHE	3,119	-	3,119	-
Big Lottery – Men's Shed	79,077	-	79,077	130,056
Big Lottery – Together for You	133,583	-	133,583	281,046
Interreg ERDF Funding	-	-	-	5,297
Big Lottery – Arts & Older People	5,565	-	5,565	-
Big Lottery – NI Families	12,269	-	12,269	5,393
NI Prison Service	7,560	-	7,560	-
Ulster Garden Villages	11,668	-	11,668	20,000
Sundry	2,867	-	2,867	-
Amounts deferred b/forward	<u>23,744</u>	<u>-</u>	<u>23,744</u>	<u>22,934</u>
	516,037	-	516,037	620,489
Amounts deferred c/forward	<u>(7,857)</u>	<u>-</u>	<u>(7,857)</u>	<u>(23,744)</u>
<b>Funding utilised</b>	<u>508,180</u>	<u>-</u>	<u>508,180</u>	<u>596,745</u>
<b>Total grants and contracted funding utilised</b>	<u>5,149,537</u>	<u>-</u>	<u>5,149,537</u>	<u>4,973,296</u>

In the prior year all income from grants and contract funding was attributable to restricted funds.

**ACTION MENTAL HEALTH**  
**(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**FOR THE YEAR ENDED 31 MARCH 2017**

**4. OTHER EMPLOYMENT INCOME & CONTRIBUTION  
FROM TRADING ACTIVITIES FROM REHABILITATION PROGRAMMES**

	Restricted Funds £	Unrestricted Funds £	Total Funds 2017 £	Total Funds 2016 £
Other Employment income	501,574	-	501,574	591,569
Contribution from trading activities:				
- Rehabilitation programmes	<u>-</u>	<u>10,851</u>	<u>10,851</u>	<u>22,149</u>

In the prior year all income from employment was attributable to restricted funds whilst the contribution from trading of rehabilitation programmes was attributable to unrestricted funds.

**5. DONATIONS AND LEGACIES**

	Restricted Funds £	Unrestricted Funds £	Total Funds 2017 £	Total Funds 2016 £
Event income	-	8,151	8,151	5,520
General	-	42,992	42,992	31,286
Donaghmore Construction	-	2,113	2,113	-
C Smith	-	2,055	2,055	-
R McClements	-	1,617	1,617	-
Wilson Nesbitt	-	1,500	1,500	-
John Atcheson	12,000	-	12,000	-
Clothworkers	25,000	-	25,000	-
R.Breen	-	-	-	6,152
Dance Kraze	-	-	-	4,729
J Golligher	-	-	-	2,976
F McGrady	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,486</u>
	<u>37,000</u>	<u>58,428</u>	<u>95,428</u>	<u>53,149</u>

In the prior year all income from donations and legacies was attributable to unrestricted funds.

**ACTION MENTAL HEALTH**  
**(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**FOR THE YEAR ENDED 31 MARCH 2017**

**6. OTHER ACTIVITIES**

	Restricted Funds £	Unrestricted Funds £	Total Funds 2017 £	Total Funds 2016 £
Administration fees	-	52,198	52,198	46,365
Rents and room hire	-	20,122	20,122	16,117
Counselling	-	910	910	1,400
External training fees	-	31,369	31,369	19,182
Sundry income	-	18,488	18,488	20,748
Client contribution	-	3,144	3,144	3,040
Catering income	-	26,845	26,845	29,884
Recoupment of professional costs	-	56,610	56,610	-
Transfer of Adapt	-	76,366	76,366	-
	<u>-</u>	<u>286,052</u>	<u>286,052</u>	<u>136,736</u>

In the prior year all income from other trading activities funding was attributable to unrestricted funds.

**7. INVESTMENTS**

	Restricted Funds £	Unrestricted Funds £	Total Funds 2017 £	Total Funds 2016 £
Interest	-	184	184	238
Dividends	-	26,091	26,091	26,260
	<u>-</u>	<u>26,275</u>	<u>26,275</u>	<u>26,498</u>

In the prior year all income from investments was attributable to unrestricted funds.

**8. EXPENDITURE ON CHARITABLE ACTIVITIES**

**Summary by activity**

	Direct Costs £	Support Costs £	Total 2017 £	Total 2016 £
Rehabilitation programmes	4,215,116	569,968	4,785,084	4,476,279
Employment services	322,664	43,631	366,295	386,752
Welfare and education services	<u>640,323</u>	<u>86,584</u>	<u>726,907</u>	<u>747,443</u>
	<u>5,178,103</u>	<u>700,183</u>	<u>5,878,286</u>	<u>5,610,474</u>

**ACTION MENTAL HEALTH**  
**(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**FOR THE YEAR ENDED 31 MARCH 2017**

**9. RAISING FUNDS**

Summary by activity

	Direct Costs £	Support Costs £	Total 2017 £	Total 2016 £
Fundraising costs	<u>43,207</u>	<u>5,843</u>	<u>49,050</u>	<u>38,419</u>

**10. SUPPORT COSTS BY CATEGORY**

	2017 £	2016 £
<b>Support Costs</b>		
Administration and Finance	<u>706,026</u>	<u>655,594</u>

Support costs are made up of the following:

	2017 £	2016 £
Staff costs	532,970	522,589
Office costs	21,934	25,391
Premises	9,472	4,632
Other costs	<u>141,650</u>	<u>102,982</u>
	<u>706,026</u>	<u>655,594</u>

**11. OTHER**

	Restricted Funds £	Unrestricted Funds £	Total 2017 £	Total 2016 £
Investment management fees	-	6,743	6,743	7,038
Governance costs	<u>-</u>	<u>34,798</u>	<u>34,798</u>	<u>38,184</u>
	<u>-</u>	<u>41,541</u>	<u>41,541</u>	<u>45,222</u>

In the prior year all other expenditure was attributable to unrestricted funds.

**ACTION MENTAL HEALTH**  
**(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended 31 March 2017**

**12. GOVERNANCE COSTS**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Auditor's remuneration	9,896	13,065
Other professional fees	22,186	22,004
Board, Committee costs	2,591	2,535
AGM, Annual Report costs	<u>125</u>	<u>580</u>
	<u><b>34,798</b></u>	<u><b>38,184</b></u>

**13. NET (OUTGOING)/INCOMING RESOURCES  
BEFORE TRANSFERS**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Depreciation:		
- owned tangible fixed assets	183,630	189,501
Auditor's remuneration - statutory audit	8,790	8,625
- other financial services	1,106	4,440
Gain on disposal of investments	6,680	1,412
Profit/(loss) on fair value movement of investments	318,105	(55,936)
Operating leases rentals	<u>129,615</u>	<u>125,615</u>

**14. STAFF COSTS**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
(a) Staff costs		
Wages and salaries	3,413,585	3,311,576
Social security costs	284,957	274,515
Agency and seconded staff	93,438	38,177
Pension costs – defined contribution schemes	153,521	143,274
Redundancy	<u>886</u>	<u>30,950</u>
	<u><b>3,946,387</b></u>	<u><b>3,798,492</b></u>

(b) One staff member earned between £60,000 and £70,000 (2016 – one in same band).

**ACTION MENTAL HEALTH**  
**(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended 31 March 2017**

**14. STAFF COSTS (Continued)**

	<b>2017</b>	<b>2016</b>
	<b>No.</b>	<b>No.</b>
(c) Average number of persons directly employed		
Office and management	22	22
Supervision and instruction	112	109
Support staff	<u>28</u>	<u>30</u>
	<u>162</u>	<u>161</u>
(d) Directors' and key management personnel remuneration and expenses		

No fees were paid to any director for their services as Board members. During the year travel expenses amounting to £313 were reimbursed to Directors (2016 – 0). No amounts were paid directly to third parties.

The total amount of employee benefits received by key management personnel is £182,610 (2016 - £174,590). The charity considers its key management personnel comprise the Chief Executive Officer, Head of Business Support and Head of Operations.

**15. TRANSFERS BETWEEN FUNDS**

An amount of £190,175 (2016 - £45,609) was transferred from unrestricted funds to restricted funds as a contribution from general funds which the Directors wish to apply towards the shortfall between restricted funds received and expended in the year.

**ACTION MENTAL HEALTH**  
**(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended 31 March 2017**

**16. TANGIBLE FIXED ASSETS**

	Land and buildings (long leasehold) £	Plant and machinery £	Motor vehicles £	Fixtures, fittings, tools & other equipment £	Total £
<b>Cost:</b>					
At 1 April 2016	5,248,840	172,945	38,849	3,553	5,464,187
Transfers in	-	-	-	7,897	7,897
Additions	248,210	96,492	-	-	344,702
Disposals	<u>-</u>	<u>(11,566)</u>	<u>-</u>	<u>-</u>	<u>(11,566)</u>
At 31 March 2017	<u>5,497,050</u>	<u>257,871</u>	<u>38,849</u>	<u>11,450</u>	<u>5,805,220</u>
<b>Depreciation:</b>					
At 1 April 2016	3,356,058	148,093	38,849	3,553	3,546,553
On transfers	-	-	-	3,906	3,906
Charges for the year	176,200	7,430	-	-	183,630
Eliminated on disposals	<u>-</u>	<u>(11,566)</u>	<u>-</u>	<u>-</u>	<u>(11,566)</u>
At 31 March 2016	<u>3,532,258</u>	<u>143,957</u>	<u>38,849</u>	<u>7,459</u>	<u>3,722,523</u>
<b>Net book value:</b>					
At 31 March 2017	<u>1,964,792</u>	<u>113,914</u>	<u>-</u>	<u>3,991</u>	<u>2,082,697</u>
At 31 March 2016	<u>1,892,782</u>	<u>24,852</u>	<u>-</u>	<u>-</u>	<u>1,917,634</u>

Included in long leasehold land and buildings is land costing £86,330 (2016 - £86,330).  
Land is not depreciated.

No fixed assets are subject to hire purchase or finance contracts.

**ACTION MENTAL HEALTH**  
**(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended 31 March 2017**

**17. FIXED ASSET INVESTMENTS**

	<b>Quoted Investments £</b>
As at 1 April 2016	1,502,007
Additions, at cost	316,347
Realised gain on disposal	6,680
Disposals, at valuation	(65,374)
Accumulations	914
Increase in cash holding	17,453
Unrealised gain on revaluation	<u>318,105</u>
At 31 March 2017, at market value	<u>2,096,132</u>
At 31 March 2017, at historical cost	<u>1,635,970</u>

The charity's investments are managed on a discretionary basis by two independent investment brokers. None of the investments individually exceeded 5% of the total portfolio at the year end. Included in investments are cash balances of £34,644 (2016 - £17,167) held as part of the investment portfolio.

**18. STOCKS**

	<b>2017 £</b>	<b>2016 £</b>
Raw materials and consumables	<u>10,770</u>	<u>15,488</u>

**19. DEBTORS**

	<b>2017 £</b>	<b>2016 £</b>
Trade debtors	258,270	177,778
Grants due - ESF	835,808	734,164
Grants due - Other	76,829	32,893
Settlement income	-	225,000
Prepayments and accrued income	15,490	24,003
Other debtors	<u>2,458</u>	<u>-</u>
	<u>1,188,855</u>	<u>1,193,838</u>



**ACTION MENTAL HEALTH**  
**(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**FOR THE YEAR ENDED 31 MARCH 2017**

**20. CREDITORS: Amounts falling due within one year**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Trade creditors	195,678	199,432
Other taxation and social security	73,532	75,111
Deferred income	227,264	259,709
Accruals and other creditors	<u>217,726</u>	<u>129,366</u>
	<u>714,200</u>	<u>663,618</u>

**21. DEFERRED INCOME**

	<b>Under 1 year £</b>	<b>Over 1 year £</b>	<b>Total £</b>
At 1 April 2016	259,709	-	259,709
Additions during the year	227,264	-	227,264
Amounts released to income	<u>(259,709)</u>	<u>-</u>	<u>(259,709)</u>
At 31 March 2017	<u>227,264</u>	<u>-</u>	<u>227,264</u>

**22. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Restricted Funds £</b>	<b>Unrestricted Funds £</b>	<b>Total Funds £</b>
Tangible fixed assets	-	2,082,697	2,082,697
Investments	-	2,096,132	2,096,132
Net current assets	<u>-</u>	<u>1,492,894</u>	<u>1,492,894</u>
	<u>-</u>	<u>5,671,723</u>	<u>5,671,723</u>

**ACTION MENTAL HEALTH**  
**(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended 31 March 2017**

**23. REVALUATION RESERVE**

	£
At 1 April 2016	150,379
Net transfer from general fund	<u>309,783</u>
At 31 March 2017	<u>460,162</u>

This represents the unrealised gains accumulated on the revaluation of fixed asset investments.

**24. OTHER UNRESTRICTED FUNDS**

	General Fund £	Designated Capital Utilised Fund £	Designated Risk Reserve Fund £	Total £
<b>Unrestricted</b>				
At 1 April 2016	1,406,643	888,590	2,800,486	5,095,719
Net incoming resources for the year	425,625	-	-	425,625
Transfer from general fund	(183,952)	-	183,952	-
Transfer to revaluation reserve	(309,783)	-	-	(309,783)
Transfer from capital grants	99,439	(99,439)	-	-
Addition to capital grants	<u>(79,000)</u>	<u>79,000</u>	-	-
At 31 March 2017	<u>1,358,972</u>	<u>868,151</u>	<u>2,984,438</u>	<u>5,211,561</u>

**Capital utilised fund:**

This represents grants and donations originally received for restricted capital purposes. Having been fully utilised for those purposes they become unrestricted funds and are released to the General Fund at the same rates that depreciation is charged on the assets to which they relate.

**Risk reserve fund:**

The risk reserve fund represents an amount equivalent to six months budgeted operational expenditure which the Board feel is prudent to set aside in line with the charity's risk and reserve policies.

**ACTION MENTAL HEALTH**  
**(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended 31 March 2017**

**25. TAXATION**

The company has been accepted by HM Revenue & Customs as a charity (reference no. XN 47959).

**26. CONTINGENT ASSETS AND LIABILITIES**

A portion of grants received may become repayable if the charity fails to comply with the terms of the relevant letters of offer.

**27. CONDUIT FUNDING**

AMH also acts as lead partner in the Northern and Southern regions within the Supported Employment Solutions (SES) consortium. SES is contracted to deliver the DEL Work Connect and Workable NI programmes across Northern Ireland. The SES partnership includes AMH, Cedar, Mencap, Orchardville, NOW, RNIB and Action on Hearing Loss. No conduit funds were held at 31 March 2017 in respect of SES.

AMH also acts as lead partner for Youth Action on the ESF, Working It Out project.

At the balance sheet date AMH held the following balances in respect of the above:

	<b>Youth Action</b>
	<b>£</b>
Debtors	8,713
Cash at bank	-
Creditors	<u>(8,713)</u>

In accordance with SORP (FRS 102) these balances have not been included in the Balance Sheet.

**ACTION MENTAL HEALTH**  
**(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended 31 March 2017**

**28. PENSIONS AND OTHER POST-RETIREMENT BENEFITS**

The charity operates a defined contribution pension plan for its employees.  
The amount recognised as an expense in the period was £153,521 (2016 - £143,274).

**29. RELATED PARTY TRANSACTIONS**

No transactions with related parties were undertaken such as are required to be disclosed.

**30. OPERATING LEASE COMMITMENTS**

Total future minimum lease payments under non-cancellable operating leases are as follows:

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Not later than one year	43,589	37,492
Later than one and not later than five years	292,574	24,178
Later than five years	<u>-</u>	<u>237,830</u>