

COMPANY REGISTRATION NUMBER NI005568

CHARITY REGISTRATION NUMBER NIC100753

ACTION MENTAL HEALTH

(CHARITABLE COMPANY - LIMITED BY GUARANTEE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2021

ACTION MENTAL HEALTH
(LIMITED BY GUARANTEE)

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GENERAL INFORMATION

DIRECTORS – MAIN BOARD

Mr P Fitzsimmons - Chairman
Mr W McKeown - Vice Chairman
Mr R C Mowbray - Vice Chairman (deceased 25 May 2020)
Mrs A Craigan – Treasurer
Mr H W R Kohner
Mr T A J McKeever
J L C Thompson DL
Mr E F Fee
Mr D McAuley
Mr D McKeown
Ms M F Kerr
Mr S Robinson
Mrs S Cooke (Appointed 1 April 2020)
Mr J McAdams (Appointed 1 April 2020)
Dr G Lynch (Appointed 29 April 2020)
Mrs R Kelly (Appointed 24 June 2020)

INDEPENDENT DIRECTORS

David Morrissey
Brian McDonald
Gabi Mornhinweg

SECRETARY

Mrs I Gallen

CHIEF EXECUTIVE OFFICER

Mr D Babington

REGISTERED OFFICE

AMH Central Office
27 Jubilee Road
NEWTOWNARDS BT23 4YH

AUDITOR

GMcG BELFAST
Chartered Accountants &
Statutory Auditor
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
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COMPANY REGISTRATION NUMBER

NI005568

CHARITY REGISTRATION NUMBER

NIC100753

BANKERS

Danske Bank
58 Market Street
DOWNPATRICK BT30 6LX

SOLICITORS

Tughans
Marlborough House
30 Victoria Street
BELFAST BT1 3GG

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 2021. 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) in preparing these accounts.

CONSTITUTION

Action Mental Health (AMH) is a charitable 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

On 31 March 2020 AMH and New Life Counselling (NLC) merged to form a single entity; a group structure had previously been created in April 2018 between them as charitable companies, limited by guarantee and incorporated in Northern Ireland. The purpose of creating this new single entity is to further enhance effectiveness in meeting the needs of service users, clients and communities. AMH and NLC Boards had agreed to deepen the relationship and on 20 December 2019 an agreement was signed to take effect on 31 March 2020 and it progressed even as the Covid-19 pandemic took hold and lockdown was imposed.

The AMH 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.

AMH decisions on strategy, policy and material capital expenditure are taken by the full AMH Board and it 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, Therapeutic Services Committee, Development Committee and the Board. In order to oversee the NLC service the new Therapeutic Services Committee was created comprising of ex-NLC and AMH Directors and they monitor the integration of operational activities and sharing of facilities and resources. The Chief Executive Officer of AMH directly manages the Senior Management Team who ensures targets in the annual Operational Plan are being met.

In line with corporate good practice AMH has an Audit and Risk Committee comprising of two independent and three Board members which meets at least three times a year; the Chief Executive Officer and Head of Business Support also attend, with the external auditors present when appropriate. Each year a Directors' Conference is held with all managers in attendance to assess progress.

Over the year all AMH Board and Committee meetings were conducted remotely over Zoom and the Board met 6 times; the Finance Committee also met 6 times, the Audit and Risk Committee and the Nominations and Remuneration Committee both met on 5 occasions, the Therapeutic Services Committee met 4 times and the Development Committee held 2 meetings. Throughout the year a number of audits from DfE and others provided reassurance to the Board.

ACTION MENTAL HEALTH
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REPORT OF THE DIRECTORS (Continued)

STRUCTURE, GOVERNANCE AND MANAGEMENT (Continued)

The Nominations and Remuneration Committee consider pay levels for all staff, and possible Cost of Living increases, on an annual basis and the annual accounts are available on the website; the Committee seeks approval from the full Board for any increases in staff salaries. In 2013 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 were implemented in full. The Pay Policy Statement sets out the Board's approach to salaries and is on the AMH website. 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.

In order to provide effective services AMH is involved in a number of partnerships with other charities in Northern Ireland such as the Supported Employment Services (SES) consortium, co-led by AMH and the Cedar Foundation delivering the Workable employment programme commissioned by the Department for Communities. AMH contributed to a range of other committees and partnerships such as the Mental Health Strategic Reform Board, Together for You, the Long Term Conditions Alliance Northern Ireland and the Department for Economy Investment for Growth and Jobs Programmes Monitoring Committee for EU Infrastructure Funds, with the Chief Executive Officer holding appointments on all these Committees. AMH also provides the secretariat for the All Party Group on Suicide at the Assembly.

From April until December the Board considered an opportunity to merge with another counselling charity in Belfast. The Board considered this prospect carefully and commissioned a full legal due diligence process however it was mutually agreed by the Boards that the risks of merging out-weighed the benefits especially during the Covid-19 pandemic. Both Boards agreed to remain separate entities and to work closely whenever the opportunity arose.

DIRECTORS

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

Mrs A Craigan, Ms M F Kerr, Ms S Cooke, Ms R Kelly and Messrs. E F Fee, H W R Kohner, D McAuley, T A J McKeever, W McKeown, J L C Thompson DL, P Fitzsimmons, R C Mowbray, D McKeown, S Robinson, J McAdams and Dr G Lynch all served.

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 and Committee meetings. None of the Directors had any material interest in contracts with the charity during the year.

RISK STRATEGY

Risk registers are maintained in relation to all material risks posing a threat to AMH. The registers are 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.

ACTION MENTAL HEALTH
(LIMITED BY GUARANTEE)

REPORT OF THE DIRECTORS (Continued)

RISK STRATEGY (Continued)

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. The Reserves Policy of AMH is to hold six months of planned expenditure to ensure continued financial security and to provide for contingencies. 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.

PRINCIPAL RISKS AND UNCERTAINTIES

Key risks and uncertainties currently affecting AMH are set out below:

- **Impact of Covid**

The Board views the loss of trust with beneficiaries, funders or the public as a significant reputational risk and key issues of concern are;

- The ability to deliver effective services whilst responding to the Covid-19 pandemic. Throughout the year all AMH services were impacted by the lockdowns which severely inhibited delivery as staff and clients had to rapidly adjust to the new blended operational delivery model. The challenge has been to ensure client and staff safety alongside retaining the confidence of funders so that services are properly resourced.
- Ensuring a robust and effective IT infrastructure and systems to respond to the new blended service delivery as a result of Covid-19. Significant IT investment had already been planned over a three-year period and this was accelerated to support increased remote working, defend against cyber threats and ensure full compliance with GDPR regulations. Further investment to enhance the infrastructure and deliver digital transformation to support operational delivery is planned.
- The pace of NLC integration has been slower due to Covid-19 and the Board is carefully monitoring progress through an Integration Steering Group. The Board has committed extra effort and resources to ensure the process is as smooth as possible and is still firmly committed to realising the benefits.

- **Funding**

Funding to support the ESF 'Working it Out' employment and training programme may be extended a further year until April 2023, however the uncertainty of the long term future of this kind of programme makes it AMH's principal risk. A possible ESF replacement programme is unclear and AMH is working with other providers in the sector to gain clarity. AMH's overall funding this year was further complicated by a more than 25% reduction in unrestricted donations for the year but this is expected to recover as the Covid-19 pandemic recedes.

The Board 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 as required to mitigate the risks.

ACTION MENTAL HEALTH
(LIMITED BY GUARANTEE)

REPORT OF THE DIRECTORS (Continued)

OBJECTIVES AND ACTIVITIES

AMH's vision is for a society which actively values and supports people on their journey to positive mental health and the mission is to make a positive difference to people's mental health and wellbeing. The mission is delivered by living and working to our values of *Passion, Empowerment, Excellence and Respect*.

AMH is a voluntary organisation which supports people's mental health and well-being through vocational training, supported employment options, personal development, therapeutic interventions, health and well-being programmes and resilience building. AMH's Objects and activities undertaken in relation to them are below and all delivery was impacted by Covid-19 and a blended service with face to face and remote support was put in place:

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.

Training & support programmes for people recovering from mental ill-health are delivered through ESF funding by nine New Horizons services, they also provide person-centred well-being programmes to support soft skills development. The five Health and Social Care Trusts remain the primary referral source for clients and AMH support clients to move on to employment and / or more independent lives. There are also three services which cater specifically for young people and they are delivered along similar lines to the adult New Horizons services.

The NLC service provides counselling for children, young people, adults and families. A range of therapeutic modalities are offered including counselling, psychotherapy, drama therapy, music, arts and play therapies. The diversity of staff skills and the range of modalities available enhances the experience for clients as NLC matches the orientation of the client to an appropriate counsellor. Counselling is provided for a range of issues – stress, anxiety, depression, relationship breakdown, drug/ alcohol misuse, self-harming, suicidal ideation – amongst others and counselling is provided for those with hearing issues.

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 focus on employment through the New Horizons services AMH delivers the Workable Government employment programme for people with mental health issues, which is focussed on getting people into the workplace and keeping them there. The programme is delivered with 6 other charity partners as part of SES. AMH is still also the only provider of the Individual Placement Support service, in the Belfast Trust area, which focuses on placing people with mental health issues in the workplace as quickly as possible and then training them.

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.

ACTION MENTAL HEALTH
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REPORT OF THE DIRECTORS (Continued)

OBJECTIVES AND ACTIVITIES (Continued)

In line with Government policy a growing aspect of AMH's effort is building personal resilience within communities; particular priorities were young people in primary/secondary education, further education, higher education and HMP Hydebank. The MensSana project continues to deliver the PHA funded Mindset programme and the Protect Life service which delivers suicide/self-harm prevention services. Aside from funding from the Southern Trust, the PHA and corporate donors/foundations this work has also been funded through AMH's own resources.

The three Men's Sheds continue to maintain support to older men to help them learn new skills, socialise and connect. The long term conditions project, Managing the Challenge, in the Western Trust continued to provide people with the tools to self-manage their conditions; AMH Works also continued to provide employers with wellbeing and resilience building support. AMH leads an EU funded Peace 4 contract for three years with 6 other partners to deliver a cross border and cross community programme called 'Our Generation' to develop an integrated approach for building peace through emotional resilience.

AMH also runs a number of specialist projects to support clients to develop their own skills, such as the Vision project (Autistic Spectrum Disorder) in the Southern Trust, the Promote Learning Disability project in the South Eastern Trust and the everyBODY Eating Disorder project in the Southern Trust.

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

AMH operates from 14 sites and many programmes and services are also delivered in local facilities such as partner organisations' offices, health centres, sports clubs or schools.

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

The Assembly at Stormont was restored in January and AMH engaged with politicians and had meetings with the First Minister/Deputy First Minister, Health Minister and briefed the Northern Ireland Affairs Committee in October. AMH is part of the Mental Health Policy Group which is actively working to promote the work of the sector and to tackle underlying issues in it. The AMH Client Forum committed to co-production by discussing and promoting client issues and corporate partners continued to work with AMH to raise publicity around mental health issues.

More information on AMH's work and achievements during 2020/21 is in the Annual Review which is available from the Company's Registered Office and on its website.

ACTION MENTAL HEALTH
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REPORT OF THE DIRECTORS (Continued)

ACHIEVEMENTS AND PERFORMANCE (INCORPORATING STRATEGIC REPORT)

This was the second year of the AMH Board's Strategic Plan 2019-2022 and the Scorecard reflects the fact that many objectives were reached even with the challenging background of the Covid-19 pandemic. Uncertainty over funding was acute at times throughout the year and there was the added lack of clarity created by Brexit but Stormont was active and core contracts and sources of funding were retained. The figures demonstrate that even with the Covid-19 pandemic AMH has had a relatively stable year in terms of turnover and reached significant numbers of people across the region with a variety of services. Whilst some of the formal outcomes may have reduced there was a substantial increase in softer outcomes which included regular contact to reassure clients throughout this challenging period.

During the year 1,539 clients with mental health needs and/or a learning disability attended services remotely or in person provided by AMH including New Horizons, Promote and Workable. The New Horizons services provided training and employability programmes to 1,364 clients who achieved 1,504 accredited training outcomes and 98 progressed to paid employment, voluntary work, further education/training or other government programmes.

Regarding resilience building programmes delivered by AMH MensSana and AMH Works, there were 20,861 direct beneficiaries. AMH everyBODY, the eating disorder information and support service in the SHSCT area, provided 856 one to one support sessions and 1,111 support calls/emails and training/awareness sessions. AMH also continued to run the Long Term Conditions Alliance (NI) project 'Managing the Challenge' in the Western Trust area and 12 programmes were successfully provided throughout the year with 91 people participating in the self-management programme; also 83 older men attended the 3 Men's Sheds and 117 clients were supported through the Workable contract.

Regarding the New Life Counselling service, the majority of sessions were remotely delivered and there were 12,776 counselling sessions provided to 2,714 individuals and families in 20/21 as follows:

- Adult – 9,666 sessions to 1,945 clients
- Children & Young People – 2,778 sessions to 669 clients
- Families – 332 sessions to 100 families
- 28 group work sessions for children and young people

The NLC volunteer team consists of 15 qualified counsellors and over the last year they have delivered 700 counselling sessions (5% of overall delivery). Many of the volunteers have extensive training and are very experienced but they also have ongoing support and training available to them. The contribution made to the organisation by our volunteers was immense and greatly appreciated; many of the volunteer counsellors progress to become casual staff or employees if job vacancies arise.

AMH saw staff turnover in the year 2020-21 of 15%; 2.27% was due to end of contract, retirement, moving to further education or personal/other reasons. The Equality Commission audit of 6 February 2021 records AMH staffing complement of 216 employees: 48 males and 168 females.

ACTION MENTAL HEALTH
(LIMITED BY GUARANTEE)

REPORT OF THE DIRECTORS (Continued)

ACHIEVEMENTS AND PERFORMANCE (INCORPORATING STRATEGIC REPORT)
(Continued)

Craigavon and Fermanagh New Horizons retained 100% compliance on their Customer Service Excellence (CSE) health checks again this year. AMH currently holds Investors in People (IIP) Health and Wellbeing Award and the new Generation 6 (IIP) Gold award. The Gen 6 IIP Gold award will be due for reassessment later in 2021.

The majority of the objectives in the strategic plan were achieved even against the challenging backdrop of Covid-19 and the continued support of unrestricted fundraising through corporate partnerships and donations helped to deliver AMH programmes in schools.

FINANCIAL REVIEW

Given the challenges presented by the ongoing Covid-19 pandemic AMH has had a good year ending it in a stable financial position. As in previous years the charity continues to underwrite a number of unfunded programmes; whilst AMH remains committed to these initiatives such as supporting school age children and young people efforts continue to ensure they are sustainably funded by statutory bodies. In the case of the Men's Sheds there is a drive to develop their own more self-sufficient future.

ESF funding continued to support the recovery services whilst a range of PHA, VSS, Health and Social Care Trust funding and other grants supported all the other programmes. Unrestricted income continues through corporate partnerships and although it reduced this year due to the Covid-19 pandemic, this will be a continuing theme in coming years.

RESULTS

The charity had total incoming resources of £7,248,048 (2020 - £7,391,989) for the year ended 31 March 2021 and the principal sources of this funding are as disclosed in note 3 of the financial statements.

Unrealised gains on investments were £694,355 (2020 – £108,973 loss).

The overall net movement on unrestricted funds for the year was a surplus of £641,714 (2020 - £131,083 deficit). 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 2021 was £7,084,496 (2020 - £6,442,782). The closing balance on restricted reserves was £4,559 (2020 - £4,559).

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 £1,658,819 (2020 - £2,150,931).

ACTION MENTAL HEALTH
(LIMITED BY GUARANTEE)

REPORT OF THE DIRECTORS (Continued)

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 group services and new projects whilst a diversified spread of investments is maintained.

Reports on performance are provided to the Board at each meeting and Directors 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. Performance is assessed by benchmarking against accepted industry comparators and by using two separate investment advisors.

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

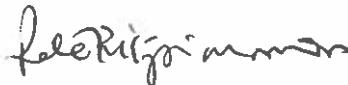
In so far as the Directors, who held office at the date of approval of the financial statements, are aware:

- 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



Mrs A Craigan
Director and Honorary Treasurer

Date: 30 June 2021

Registered in Northern Ireland
No. NI005568

Charity Registration No: NIC100753

ACTION MENTAL HEALTH
(LIMITED BY GUARANTEE)

INDEPENDENT AUDITOR'S REPORT
TO THE DIRECTORS OF ACTION MENTAL HEALTH

OPINION

We have audited the financial accounts of Action Mental Health (the 'charitable company') for the year ended 31 March 2021 which comprise the statement of financial activities, summary income and expenditure account, balance sheet, statement of cash flows and the related notes, 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 FRS 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 2021, and of the charitable company's 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.

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 charitable company 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

In auditing the financial statements, we have concluded that the Directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

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ACTION MENTAL HEALTH
(LIMITED BY GUARANTEE)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE DIRECTORS OF ACTION MENTAL HEALTH

OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information.

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.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

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

- the information given in the Directors' Report, which includes the trustees' report prepared for the purposes of charity law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 require 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.

RESPONSIBILITIES OF DIRECTORS

As explained more fully in the directors' responsibilities statement on page 9, the directors 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 directors 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 directors are responsible for assessing the charitable company'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 directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.



ACTION MENTAL HEALTH
(LIMITED BY GUARANTEE)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE DIRECTORS OF ACTION MENTAL HEALTH

AUDITOR'S 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 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 accounts.

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. This description forms part of our auditor's report.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

EXTENT TO WHICH THE AUDIT WAS CONSIDERED CAPABLE OF DETECTING IRREGULARITIES, INCLUDING FRAUD

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulations, we considered the following:

- The nature of the charitable company's activities and control environment;
- Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- Any matters we identified having obtained and reviewed the charitable company's documentation of their policies and procedures relating to:
 - Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the charitable company for fraud and identified the greatest potential for fraud in unauthorised use of funds and revenue recognition such as fictitious or duplicate funding applications. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

ACTION MENTAL HEALTH
(LIMITED BY GUARANTEE)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE DIRECTORS OF ACTION MENTAL HEALTH

EXTENT TO WHICH THE AUDIT WAS CONSIDERED CAPABLE OF DETECTING
IRREGULARITIES, INCLUDING FRAUD (Continued)

We also obtained an understanding of the legal and regulatory frameworks that the charitable company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2006, and local tax legislation. In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charitable company's ability to operate or to avoid a material penalty.

AUDIT RESPONSE TO RISKS IDENTIFIED

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reviewing and testing the operation of controls;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.



ACTION MENTAL HEALTH
(LIMITED BY GUARANTEE)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE DIRECTORS OF ACTION MENTAL HEALTH

USE OF OUR REPORT

This report is made solely to the charitable company's directors, as a body, in accordance with the terms of our engagement. 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.

Gillian Johnston ACA (Senior Statutory Auditor)

For and on behalf of:
GMcG BELFAST
Chartered Accountants & Statutory Auditor
Alfred House
19 Alfred Street
Belfast
BT2 8EQ

Date: 30 JUNE 2021

ACTION MENTAL HEALTH
(LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
For the Year Ended 31 March 2021

	Notes	Restricted Funds £	Unrestricted Funds £	Total Funds 2021 £	As restated Total Funds 2020 £
INCOME AND ENDOWMENTS FROM:					
Charitable activities:					
Grants & contracted funding:	3				
- Rehabilitation programmes		4,638,861	-	4,638,861	4,645,608
- Employment services		121,472	-	121,472	125,263
- Welfare and education		576,256	105,338	681,594	471,483
- Therapeutic services		1,063,227	-	1,063,227	1,058,560
Other employment income	4	255,565	-	255,565	309,365
Contribution from trading activities:	4				
- Rehabilitation programmes		-	-	-	35,480
Donations and legacies	5	57,753	257,923	315,676	550,558
Other activities	6	-	148,368	148,368	160,809
Investments	7	-	23,285	23,285	34,863
TOTAL INCOME AND ENDOWMENT		<u>6,713,134</u>	<u>534,914</u>	<u>7,248,048</u>	<u>7,391,989</u>
EXPENDITURE ON:					
Charitable Activities					
- Rehabilitation programmes	8	4,785,643	-	4,785,643	4,937,503
- Employment services		183,608	-	183,608	281,232
- Welfare and education		979,855	101,845	1,081,700	850,829
- Therapeutic services		1,134,332	-	1,134,332	1,084,202
Raising funds	9	-	153,016	153,016	166,806
Other	11	-	41,221	41,221	87,058
TOTAL EXPENDITURE		<u>7,083,438</u>	<u>296,082</u>	<u>7,379,520</u>	<u>7,407,630</u>
NET (EXPENDITURE)/INCOME BEFORE OTHER RECOGNISED GAINS AND LOSSES		(370,304)	238,832	(131,472)	(15,641)
NET GAINS/(LOSSES) ON INVESTMENTS					
Realised gain/(loss) on investments		-	78,831	78,831	(6,469)
Unrealised gain/(loss) on investments		-	694,355	694,355	(108,973)
NET (EXPENDITURE)/INCOME BEFORE TRANSFERS		<u>(370,304)</u>	<u>1,012,018</u>	<u>641,714</u>	<u>(131,083)</u>

The Statement of Financial Activities continues on page 17.

ACTION MENTAL HEALTH
(LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES (Continued)
For the Year Ended 31 March 2021

	Notes	Restricted Funds £	Unrestricted Funds £	Total Funds 2021 £	<i>As restated</i> Total Funds 2020 £
NET (EXPENDITURE)/INCOME BEFORE TRANSFERS		(370,304)	1,012,018	641,714	(131,083)
TRANSFER BETWEEN FUNDS	15	<u>370,304</u>	<u>(370,304)</u>	—	—
NET MOVEMENTS IN FUNDS		<u>—</u>	<u>641,714</u>	<u>641,714</u>	<u>(131,083)</u>
		£	£	£	£
RECONCILIATION OF FUNDS:					
Funds at 1 April 2020		<u>4,559</u>	<u>6,442,782</u>	<u>6,447,341</u>	<u>6,578,424</u>
Funds at 31 March 2021		<u>4,559</u>	<u>7,084,496</u>	<u>7,089,055</u>	<u>6,447,341</u>

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

All of the above amounts relate to continuing activities.

The notes on pages 22 to 40 form part of these financial statements.

ACTION MENTAL HEALTH
(LIMITED BY GUARANTEE)

SUMMARY INCOME AND EXPENDITURE ACCOUNT
For the Year Ended 31 March 2021

	Notes	2021 £	<i>As restated</i> 2020 £
INCOME			
Charitable activities		6,760,719	6,645,759
Donations		315,676	550,558
Other activities		148,368	160,809
Investments		23,285	34,863
Realised gains on investments		78,831	-
Unrealised gain on investments		<u>694,355</u>	<u>-</u>
		<u>8,021,234</u>	<u>7,391,989</u>
EXPENDITURE			
Charitable activities		7,185,283	7,153,766
Raising funds		153,016	166,806
Other		41,221	87,058
Realised loss on investments		-	6,469
Unrealised loss on investments		<u>-</u>	<u>108,973</u>
		<u>7,379,520</u>	<u>7,523,072</u>
NET INCOME/(EXPENDITURE) FOR THE YEAR	1	<u>641,714</u>	<u>(131,083)</u>

Income and expenditure relates to continuing activities.

NOTE TO THE SUMMARY INCOME AND EXPENDITURE ACCOUNT
For the Year Ended 31 March 2021

1. ANALYSIS OF NET (EXPENDITURE)/INCOME:

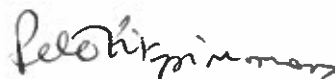
	2021 £	<i>As restated</i> 2020 £
Net expenditure for the year excluding gains on investment portfolio held	(52,641)	(22,110)
Unrealised gain/(loss) on investment portfolio held	<u>694,355</u>	<u>(108,973)</u>
	<u>641,714</u>	<u>(131,083)</u>

ACTION MENTAL HEALTH
(LIMITED BY GUARANTEE)

BALANCE SHEET
At 31 March 2021

	Notes	2021 £	As restated 2020 £
FIXED ASSETS			
Tangible assets	16	2,089,996	2,256,682
Investments	17	<u>4,302,014</u>	<u>3,063,436</u>
		<u>6,392,010</u>	<u>5,320,118</u>
CURRENT ASSETS			
Stocks	18	9,919	19,697
Debtors	19	1,087,261	657,682
Cash at bank and in hand		<u>711,315</u>	<u>1,132,594</u>
		1,808,495	1,809,973
CREDITORS: Amounts falling due within one year	20	<u>(1,111,450)</u>	<u>(682,750)</u>
NET CURRENT ASSETS		<u>697,045</u>	<u>1,127,223</u>
NET ASSETS		<u>7,089,055</u>	<u>6,447,341</u>
CAPITAL AND RESERVES			
Unrestricted funds:			
General fund	24	1,658,819	2,150,931
Revaluation reserve	23	1,237,496	542,898
Designated funds	24	4,188,181	3,748,953
Restricted funds	25	<u>4,559</u>	<u>4,559</u>
		<u>7,089,055</u>	<u>6,447,341</u>

The financial statements were approved and authorised for issue by the Board of Directors on ~~30 June 2021~~ and were signed on its behalf by:


Mr P Fitzsimmons
Director and Chairman


Mrs A Craigan
Director and Honorary Treasurer

Company Registration Number – NI005568

The notes on pages 22 to 40 form part of these financial statements.

ACTION MENTAL HEALTH
(LIMITED BY GUARANTEE)

STATEMENT OF CASH FLOWS
For the Year Ended 31 March 2021

	Notes	2021 £	<i>As restated</i> 2020 £
NET CASH PROVIDED BY OPERATING ACTIVITIES	1	<u>75,054</u>	<u>445,689</u>
Interest received		776	468
Dividends received		22,509	34,395
Purchase of tangible fixed assets		(54,226)	(89,771)
Purchase of fixed asset investments		(967,177)	(86,076)
Receipts from sale of fixed asset investments		393,886	152,391
Decrease/(increase) in cash held in investment portfolio		<u>107,899</u>	<u>(92,002)</u>
NET CASH USED IN INVESTING ACTIVITIES		<u>(496,333)</u>	<u>(80,595)</u>
(DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS		<u>(421,279)</u>	<u>365,094</u>
CASH AND CASH EQUIVALENTS AT 1 APRIL 2020		<u>1,132,594</u>	<u>767,500</u>
CASH AND CASH EQUIVALENTS AT 31 MARCH 2021		<u>711,315</u>	<u>1,132,594</u>
CASH AND CASH EQUIVALENTS CONSISTS OF:			
Cash at bank and on hand		<u>711,315</u>	<u>1,132,594</u>

ACTION MENTAL HEALTH
(LIMITED BY GUARANTEE)

NOTES TO THE STATEMENT OF CASH FLOWS
For the Year Ended 31 March 2021

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

	2021	<i>As restated</i> 2020
	£	£
Net expenditure before other recognised gains and losses	(131,472)	(15,641)
Interest received	(776)	(468)
Dividends received	(22,509)	(34,395)
Depreciation and amortisation	220,913	232,648
Decrease/(increase) in stocks	9,778	(7,964)
(Increase)/ decrease in debtors	(429,579)	219,829
Increase in creditors	<u>428,699</u>	<u>51,680</u>
Net cash provided by operating activities	<u>75,054</u>	<u>445,689</u>

2. ANALYSIS OF CHANGES IN NET DEBT

The charity had no debt at the beginning or end of the year.

ACTION MENTAL HEALTH
(LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31 March 2021

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.

These financial statements are prepared for Action Mental Health as an individual entity only. Action Mental Health is the parent undertaking of New Life Counselling Service, a company limited by guarantee. On 1 April 2020 a group reorganisation took place resulting in all activities, assets and liabilities of New Life Counselling Service transferring to Action Mental Health. Merger accounting has been adopted to reflect this group reorganisation in accordance with accounting standards and company law with comparative amounts restated. Consolidated accounts have not been presented on the grounds that the subsidiary undertaking has been dormant during the period.

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, and are recorded to the nearest £.

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 £711,315 and a significant investment portfolio at the balance sheet date, with funding agreements also in place for the immediate future. With respect to the reporting period 2021/22 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.

ACTION MENTAL HEALTH
(LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the Year Ended 31 March 2021

1. ACCOUNTING POLICIES (Continued)

(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.

(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.

Fundraising 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% and 2%
Plant and machinery	20% and 16.66%
Fixtures, fittings, tools and other equipment	20% and 33.33%

ACTION MENTAL HEALTH
(LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the Year Ended 31 March 2021

1. ACCOUNTING POLICIES (Continued)

- (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.
- (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, excluding subsidiary undertakings, 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.

ACTION MENTAL HEALTH
(LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the Year Ended 31 March 2021

1. ACCOUNTING POLICIES (Continued)

(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.

(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 2021

3. GRANTS AND CONTRACTED FUNDING

	Restricted Funds £	Unrestricted Funds £	Total Funds 2021 £	<i>As restated</i> Total Funds 2020 £
Amounts received and receivable				
<i>Rehabilitation programmes</i>				
Contracted funding				
Health & Social Care Trusts:				
Northern	266,906	-	266,906	266,955
Southern	350,950	-	350,950	370,171
Belfast	271,771	-	271,771	271,771
South Eastern	1,012,430	-	1,012,430	1,012,430
Western	426,187	-	426,187	422,750
Grants –				
European Social Fund	2,099,556	-	2,099,556	2,169,872
Local Health & Soc. Care Groups	54,284	-	54,284	61,120
Clear Project DOH	19,295	-	19,295	8,000
Core grant	79,660	-	79,660	63,728
PHA Distribution fund	20,000	-	20,000	-
University of Ulster ChatPal	7,839	-	7,839	-
ANDBC Arts	500	-	500	2,700
VSS Environmental grant	2,789	-	2,789	-
TrustHouse	2,500	-	2,500	-
Sundry grants	2,650	-	2,650	500
Covid related grants	<u>20,735</u>	<u>-</u>	<u>20,735</u>	<u>-</u>
	4,638,052	-	4,638,052	4,649,997
Amounts deferred b/forward	<u>50,579</u>	<u>-</u>	<u>50,579</u>	<u>46,190</u>
	4,688,631	-	4,688,631	4,696,187
Amounts deferred c/forward	<u>(49,770)</u>	<u>-</u>	<u>(49,770)</u>	<u>(50,579)</u>
Funding utilised	<u><u>4,638,861</u></u>	<u>-</u>	<u><u>4,638,861</u></u>	<u><u>4,645,608</u></u>

ACTION MENTAL HEALTH
(LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the Year Ended 31 March 2021

3. GRANTS AND CONTRACTED FUNDING (continued)

	Restricted Funds £	Unrestricted Funds £	Total Funds 2021 £	<i>As restated</i> Total Funds 2020 £
Amounts received and receivable				
<i>Employment Services</i>				
Grants				
Dept. for Communities	121,472	-	121,472	125,263
Amounts deferred b/forward	-	-	-	-
	121,472	-	121,472	125,263
Amounts deferred c/forward	-	-	-	-
Funding utilised	<u>121,472</u>	<u>-</u>	<u>121,472</u>	<u>125,263</u>
<i>Welfare and Education Services</i>				
Grants –				
Southern H&SC Trust	52,511	-	52,511	52,520
Western H&SC Trust	54,368	-	54,368	80,048
SEUPB – Peace IV	619,320	-	619,320	-
PHA	107,871	-	107,871	135,388
AMH Works	-	105,338	105,338	107,754
Department of Justice	15,430	-	15,430	23,955
DfC BRO	11,197	-	11,197	-
Comic Relief	15,000	-	15,000	-
Big Lottery – NI Families	4,890	-	4,890	13,445
Dalriadan	4,305	-	4,305	-
Enkalon	2,085	-	2,085	-
ANBC	250	-	250	2,117
FODC	1,060	-	1,060	2,200
Clear Project	-	-	-	2,660
Social Investment Fund	-	-	-	1,440
NM&DDC	-	-	-	3,661
Irish Men’s Shed	-	-	-	921
Sundry	1,300	-	1,300	2,070
	889,587	105,338	994,925	428,179
Amounts deferred b/forward	251	-	251	43,555
	889,838	105,338	995,176	471,734
Amounts deferred c/forward	<u>(313,582)</u>	<u>-</u>	<u>(313,582)</u>	<u>(251)</u>
Funding utilised	<u>576,256</u>	<u>105,338</u>	<u>681,594</u>	<u>471,483</u>

ACTION MENTAL HEALTH
(LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the Year Ended 31 March 2021

3. GRANTS AND CONTRACTED FUNDING (continued)

	Restricted Funds £	Unrestricted Funds £	Total Funds 2021 £	<i>As restated</i> Total Funds 2020 £
Therapeutic Services				
DfC Neighbourhood Renewal	105,441	-	105,441	107,080
VSS	105,063	-	105,063	101,012
BH&SCT Mental Health Hub	89,419	-	89,419	96,618
New Colin Counselling	120,805	-	120,805	92,000
SEH&SCT	55,804	-	55,804	-
PHA – HLC	209,850	-	209,850	153,418
PHA – Protect Life	180,957	-	180,957	155,092
PHA – Family Liaison Service Programme	50,175	-	50,175	48,945
PHA – East Belfast Bereavement and Suicide Support	-	-	-	33,007
BBC Children in Need	9,996	-	9,996	10,984
Big Lottery Fund ACES	57,478	-	57,478	57,636
Big Lottery Fund PNI	11,830	-	11,830	18,371
Big Lottery Fund SFNB	19,500	-	19,500	22,425
SEH&SCT Wellbeing Hub	38,691	-	38,691	37,999
NIHE	16,200	-	16,200	-
MS Society	14,527	-	14,527	-
Colin Partnership	10,478	-	10,478	-
BCC Revenue	9,000	-	9,000	13,200
Urban Villages	9,519	-	9,519	13,685
Henry Smith	-	-	-	36,000
BH&SCT Single Point Referral	-	-	-	11,499
NH&SCT Wellbeing Hub	-	-	-	3,320
Other	<u>26,474</u>	<u>-</u>	<u>26,474</u>	<u>39,813</u>
	1,141,207	-	1,141,207	1,052,104
Amounts deferred b/forward	<u>62,954</u>	<u>-</u>	<u>62,954</u>	<u>69,410</u>
	1,204,161	-	1,204,161	1,121,514
Amounts deferred c/forward	<u>(140,934)</u>	<u>-</u>	<u>(140,934)</u>	<u>(62,954)</u>
Funding utilised	<u>1,063,227</u>	<u>-</u>	<u>1,063,227</u>	<u>1,058,560</u>
Total grants and contracted funding utilised	<u>6,399,816</u>	<u>105,338</u>	<u>6,505,154</u>	<u>6,300,914</u>

In the prior year income from grants and contract funding was attributable to restricted funds with the exception of £147,567 which was unrestricted.

ACTION MENTAL HEALTH
(LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the Year Ended 31 March 2021

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

	Restricted Funds £	Unrestricted Funds £	Total Funds 2021 £	<i>As restated</i> Total Funds 2020 £
Other Employment income	255,565	-	255,565	309,365
Contribution from trading activities:				
- Rehabilitation programmes	<u> -</u>	<u> -</u>	<u> -</u>	<u> 35,480</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 2021 £	<i>As restated</i> Total Funds 2020 £
General	-	75,945	75,945	86,620
Community	-	101,005	101,005	201,889
WeightWatchers	-	29,752	29,752	-
Charles Hayward	23,000	-	23,000	23,000
SDC Trailers	-	14,549	14,549	25,665
Coca Cola	14,250	-	14,250	-
John Atcheson	10,000	-	10,000	10,000
Outreach	9,503	-	9,503	-
Schools	-	7,342	7,342	-
Gordons Chemist	-	6,742	6,742	5,184
Charitable Giving	-	5,385	5,385	3,526
Burren 2 Burren Run	-	4,880	4,880	-
Charities Trust	-	3,898	3,898	2,169
Give As You Earn	1,000	2,657	3,657	2,878
Ian Sharrat	-	3,168	3,168	-
In memory of R Mowbray	-	2,600	2,600	-
Danske Bank	-	-	-	75,446
Cash for Kids	<u> -</u>	<u> -</u>	<u> -</u>	<u> 60,000</u>
C/forward	57,753	257,923	315,676	496,377

ACTION MENTAL HEALTH
(LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the Year Ended 31 March 2021

5. DONATIONS AND LEGACIES (Continued)

	Restricted Funds £	Unrestricted Funds £	Total Funds 2021 £	<i>As restated</i> Total Funds 2020 £
B/forward	57,753	257,923	315,676	496,377
Allstate	-	-	-	7,805
CEF	-	-	-	5,172
Odyssey Trust	-	-	-	4,345
Colin Community Counselling	-	-	-	4,280
Halifax Foundation	-	-	-	3,600
NIHE	-	-	-	3,375
Automated Intelligence	-	-	-	3,371
GlaxoSmithKline Award	-	-	-	3,000
Café Nero	-	-	-	2,795
Pedometer Challenge	-	-	-	2,759
MKB Law	-	-	-	2,739
Hollywood Sports Club	-	-	-	2,460
Jigsaw	-	-	-	2,410
Colin Youth Therapy	-	-	-	2,054
George Best Airport	-	-	-	2,016
Glenlola	-	-	-	2,000
	<u>57,753</u>	<u>257,923</u>	<u>315,676</u>	<u>550,558</u>

Amounts included as general above represent all individual donations received of less than £2,000.

In the prior year £395,536 from donations and legacies was attributable to unrestricted funds and £155,022 attributable to restricted.

ACTION MENTAL HEALTH
(LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the Year Ended 31 March 2021

6. OTHER ACTIVITIES

	Restricted Funds £	Unrestricted Funds £	Total Funds 2021 £	<i>As restated</i> Total Funds 2020 £
Administration fees	-	50,085	50,085	56,576
Rents and room hire	-	45,767	45,767	35,668
Counselling	-	-	-	3,146
External training fees	-	9,086	9,086	9,537
Sundry income	-	5,678	5,678	13,347
Client contribution	-	685	685	10,760
Catering income	-	1,820	1,820	20,806
Insurance claims	-	-	-	1,800
ROC income	-	11,402	11,402	9,169
Job retention scheme grants	<u>-</u>	<u>23,845</u>	<u>23,845</u>	<u>-</u>
	<u>-</u>	<u>148,368</u>	<u>148,368</u>	<u>160,809</u>

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

7. INVESTMENTS

	Restricted Funds £	Unrestricted Funds £	Total Funds 2021 £	<i>As restated</i> Total Funds 2020 £
Interest	-	776	776	468
Dividends	<u>-</u>	<u>22,509</u>	<u>22,509</u>	<u>34,395</u>
	<u>-</u>	<u>23,285</u>	<u>23,285</u>	<u>34,863</u>

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

ACTION MENTAL HEALTH
(LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the Year Ended 31 March 2021

8. EXPENDITURE ON CHARITABLE ACTIVITIES

Summary by activity

	Direct Costs £	Support Costs £	Total 2021 £	<i>As restated</i> Total 2020 £
Rehabilitation programmes	4,123,472	662,171	4,785,643	4,937,503
Employment services	158,203	25,405	183,608	281,232
Welfare and education services	932,029	149,671	1,081,700	850,829
Therapeutic services	<u>977,379</u>	<u>156,953</u>	<u>1,134,332</u>	<u>1,084,202</u>
	<u>6,191,083</u>	<u>994,200</u>	<u>7,185,283</u>	<u>7,153,766</u>

In the current year £101,845 expenditure on charitable activities was attributable to unrestricted funds (2020 - £139,529). All other expenditure on charitable activities was attributable to restricted funds in both years.

9. RAISING FUNDS

Summary by activity

	Direct Costs £	Support Costs £	Total 2021 £	<i>As restated</i> Total 2020 £
Fundraising and awareness costs	<u>131,844</u>	<u>21,172</u>	<u>153,016</u>	<u>166,806</u>

In the current and prior year all expenditure on raising funds was attributable to unrestricted funds.

ACTION MENTAL HEALTH
(LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the Year Ended 31 March 2021

10. SUPPORT COSTS BY CATEGORY

	2021	<i>As restated</i> 2020
	£	£
Support Costs		
Administration and Finance	<u>1,015,372</u>	<u>1,280,758</u>

Support costs are made up of the following:

	2021	2020
	£	£
Staff costs	748,300	875,831
Office costs	23,878	31,378
Premises	9,802	15,978
Other costs	<u>233,392</u>	<u>357,571</u>
	<u>1,015,372</u>	<u>1,280,758</u>

11. OTHER

	Restricted Funds	Unrestricted Funds	Total 2021	<i>As restated</i> Total 2020
	£	£	£	£
Interest	-	-	-	333
Investment management fees	-	7,119	7,119	8,708
Governance costs	<u>-</u>	<u>34,102</u>	<u>34,102</u>	<u>78,017</u>
	<u>-</u>	<u>41,221</u>	<u>41,221</u>	<u>87,058</u>

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

12. GOVERNANCE COSTS

	2021	<i>As restated</i> 2020
	£	£
Auditor's remuneration	13,411	12,707
Other professional fees	20,547	63,739
Board, Committee costs	144	975
AGM, Annual Report costs	<u>-</u>	<u>596</u>
	<u>34,102</u>	<u>78,017</u>

ACTION MENTAL HEALTH
(LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the Year Ended 31 March 2021

13. NET INCOME BEFORE TRANSFERS

	2021	<i>As restated</i> 2020
	£	£
This is stated after charging:		
Depreciation:		
- owned tangible fixed assets	220,913	232,648
Auditor's remuneration - statutory audit	9,000	10,767
- other financial services	4,411	3,880
Gain/(loss) on disposal of investments	78,831	(6,469)
Gain/(loss) on fair value movement of investments	694,355	(108,973)
Operating leases rentals	<u>142,607</u>	<u>131,812</u>

14. STAFF COSTS

	2021	<i>As restated</i> 2020
	£	£
(a) Staff costs		
Wages and salaries	4,792,543	4,542,699
Social security costs	389,650	355,504
Agency and seconded staff	98,895	27,741
Pension costs – defined contribution schemes	<u>230,851</u>	<u>204,523</u>
	<u>5,511,939</u>	<u>5,130,467</u>
(b) One staff member earned between £70,000 and £80,000 (2020 – one in same band).		
	2021	2020
	No.	No.
(c) Average number of persons directly employed:		
Office and management	32	35
Supervision and instruction	171	169
Support staff	<u>39</u>	<u>35</u>
	<u>242</u>	<u>239</u>

ACTION MENTAL HEALTH
(LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the Year Ended 31 March 2021

14. STAFF COSTS (Continued)

- (d) Directors' and key management personnel remuneration and expenses

No fees were paid to any director for their services as Board members. No travel expenses were reimbursed to Directors in the current year (2020 – £74 to one Director). No amounts were paid directly to third parties.

The total amount of employee benefits received by key management personnel is £197,541 (2020 - £194,143). The charity considers its key management personnel to comprise the Chief Executive Officer, Head of Business Support and Head of Operations.

15. TRANSFERS BETWEEN FUNDS

An amount of £370,304 (2020 - £396,503) 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.

16. TANGIBLE FIXED ASSETS

	Land and buildings (long leasehold) £	Plant and machinery £	Fixtures, fittings, tools & other equipment £	Total £
Cost:				
At 1 April 2020 <i>(as restated)</i>	6,290,626	350,334	30,916	6,671,876
Additions	-	2,979	51,247	54,226
Disposals	<u>-</u>	<u>(3,233)</u>	<u>(287)</u>	<u>(3,520)</u>
At 31 March 2021	<u>6,290,626</u>	<u>350,080</u>	<u>81,876</u>	<u>6,722,582</u>
Depreciation:				
At 1 April 2020 <i>(as restated)</i>	4,118,534	272,488	24,172	4,415,194
Charges for the year	160,465	47,979	12,468	220,912
Eliminated on disposals	<u>-</u>	<u>(3,233)</u>	<u>(287)</u>	<u>(3,520)</u>
At 31 March 2021	<u>4,278,999</u>	<u>317,234</u>	<u>36,353</u>	<u>4,632,586</u>
Net book value:				
At 31 March 2021	<u>2,011,627</u>	<u>32,846</u>	<u>45,523</u>	<u>2,089,996</u>
At 31 March 2020 <i>(as restated)</i>	<u>2,172,092</u>	<u>77,846</u>	<u>6,744</u>	<u>2,256,682</u>

Included in long leasehold land and buildings is land costing £86,330 (2020 - £86,330). Land is not depreciated.

ACTION MENTAL HEALTH
(LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the Year Ended 31 March 2021

17. FIXED ASSET INVESTMENTS

	Quoted Investments £
As at 1 April 2020	3,063,436
Additions, at cost	967,177
Realised gain on disposals	78,831
Disposals, at valuation	(393,886)
(Decrease) in cash holding	(107,899)
Unrealised gain on revaluation	<u>694,355</u>
At 31 March 2021, at market value	<u>4,302,014</u>
At 31 March 2021, at historical cost	<u>3,064,518</u>

The charity's investments are managed on a discretionary basis by two independent investment brokers. Included in investments are cash balances of £3,246 (2020 - £111,145) held as part of the investment portfolio.

Subsidiary

On 1 April 2018 New Life Counselling Service became a subsidiary undertaking of Action Mental Health. New Life Counselling Service is a charitable company limited by guarantee. No consideration was paid by Action Mental Health in respect of this arrangement. On 1 April 2020 a group reorganisation took place resulting in all activities, assets and liabilities of New Life Counselling Service transferring to Action Mental Health. Merger accounting has been adopted to reflect this group reorganisation in accordance with accounting standards and company law with comparative amounts restated.

18. STOCKS

	2021 £	<i>As restated</i> 2020 £
Raw materials and consumables	<u>9,919</u>	<u>19,697</u>

19. DEBTORS

	2021 £	<i>As restated</i> 2020 £
Trade debtors	230,361	138,803
Grants due - ESF	317,730	351,162
Grants due - Other	448,104	135,518
Prepayments and accrued income	86,640	32,020
Other debtors	<u>4,426</u>	<u>179</u>
	<u>1,087,261</u>	<u>657,682</u>

ACTION MENTAL HEALTH
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NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the Year Ended 31 March 2021

20. CREDITORS: Amounts falling due within one year

	2021	<i>As restated</i>
	£	2020
		£
Trade creditors	244,016	265,471
Other taxation and social security	130,278	72,774
Deferred income	524,261	134,986
Accruals and other creditors	<u>212,895</u>	<u>209,519</u>
	<u>1,111,450</u>	<u>682,750</u>

21. DEFERRED INCOME

	Under 1	Over 1	Total
	year	year	£
	£	£	
At 1 April 2020 (<i>as restated</i>)	134,986	-	134,986
Amounts released to income	(134,986)	-	(134,986)
Amounts deferred from income	<u>524,261</u>	<u>-</u>	<u>524,261</u>
At 31 March 2021	<u>524,261</u>	<u>-</u>	<u>524,261</u>

22. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	Total
	Funds	Funds	Funds
	£	£	£
Tangible fixed assets	2,089,996	-	2,089,996
Investments	4,302,014	-	4,302,014
Net current assets	<u>692,486</u>	<u>4,559</u>	<u>697,045</u>
	<u>7,084,496</u>	<u>4,599</u>	<u>7,089,055</u>

ACTION MENTAL HEALTH
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NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the Year Ended 31 March 2021

23. REVALUATION RESERVE

	£
At 1 April 2020	542,898
Net transfer from general fund	<u>694,598</u>
At 31 March 2021	<u>1,237,496</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 £
Unrestricted				
At 1 April 2020 <i>(as restated)</i>	2,150,931	589,506	3,159,447	5,899,884
Surplus for the year	641,714			641,714
Transfer to/from general fund	(530,313)	-	530,313	-
Net transfer to revaluation res.	(694,598)			(694,598)
Addition to capital grants	-			-
Amortisation of capital grants	<u>91,085</u>	<u>(91,085)</u>	<u>-</u>	<u>-</u>
At 31 March 2021	<u>1,658,819</u>	<u>498,421</u>	<u>3,689,760</u>	<u>5,847,000</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 of budgeted operational expenditure which the Board feel is prudent to set aside in line with the charity's risk and reserve policies.

25. RESTRICTED FUNDS

This represents funds held at the Balance Sheet that were transferred from the subsidiary, New Life Counselling Service, in respect of specified counselling and therapeutic services.

ACTION MENTAL HEALTH
(LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the Year Ended 31 March 2021

26. TAXATION

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

27. 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.

28. CONDUIT FUNDING

AMH 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:

	Youth Action
	£
Debtor	8,519
Creditor	<u>8,519</u>

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

29. 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 £230,851 (2020 - £204,523).

30. RELATED PARTY TRANSACTIONS

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

ACTION MENTAL HEALTH
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NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the Year Ended 31 March 2021

30. OPERATING LEASE COMMITMENTS

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

	2021	<i>As restated</i> 2020
	£	£
Not later than one year	155,333	90,239
Later than one and not later than five years	80,000	79,682
Later than five years	<u>190,000</u>	<u>-</u>