Scottish Association for Mental Health

SAMH Group Report and Financial Statements

Year Ended 31 March 2021

Registered No. SC082340

Strategic Report

The Trustees (who are also Directors for company purposes) are pleased to present the Strategic Report incorporating the Trustees' Report and the consolidated financial statements for the Group and Charity accounts for the year ended 31 March 2021.

Trustees (All Trustees serving during the year and up to the date of these financial statements are noted on page 25)

Chris Creegan	Chair
Shona Littlejohn	Vice-Chair
Ross McAdam	Treasurer
Catriona Headley	
Elizabeth Humphreys	
Jamie Kinlochan	
Stephen Martin	
Rev Stuart MacQuarrie	
Graeme McAlister	
Pauline Radcliffe	
Dr Alexandra Wright	

Executive

William J Watson:	Chief Executive
Patricia A Aniello:	Director of Corporate Services/Company Secretary
Joanne Anderson:	Director of Influence and Change
Graeme Henderson:	Director of Delivery and Service Development
Dr Richard Rutnagur*	Director of Strategic and Business Development

*appointed 05 April 2021

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The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Strategic Report (continued)

Objectives and Activities

As detailed in the Articles of Association, updated on the 7 October 2016, SAMH is established to raise awareness about and promote mental health and general welfare and to uphold and advance the interests of those citizens who experience mental health problems and their families and carers.

In furtherance of the above we will undertake to:

- Make representations with and on behalf of people with mental health problems to ensure that their rights as citizens are upheld.
- Explore new ways of developing help and support for those with mental health problems including those affected by poverty, stigma, discrimination, addictions, trauma, homelessness, abuse, other forms of exclusion and neurological or genetic conditions, all of which can be causes or consequences of mental health problems.
- Ensure that all services and facilities which are designed to promote inclusion create opportunities and enhance mental health and general welfare.
- Provide services and to promote and organise cooperation in the achievement of the above objects, within Scotland and further afield.
- Do all other such things as are charitable in law for the attainment of these objects.

Our vision: is of a society where people are able to live their lives fully regardless of present or past circumstances.

Our mission: is to lead by example; to be innovative, purposeful and challenging in all that we do. SAMH campaigns for rights and rights-based services, challenges stigma and discrimination and promotes inclusion. We work to raise the aspirations and expectations of people who use services, people who deliver services and society as a whole. We aim to promote mental health and wellbeing within community and corporate life.

Our values: we believe that everyone has the right to be treated with dignity, respect and equality. We believe that everyone is entitled to hope and choice and to achieve personal fulfilment.

Strategic Report (continued)

Achievements and Performance

Introduction

This has been one of the most challenging years in the history of SAMH. Despite these very difficult circumstances, we have continued to deliver meaningful impact across all our areas of responsibility and we have engaged with an increased number of people through our community services, training and information resources. This has been made possible through the incredible commitment of our staff, strong leadership and with support from our stakeholders.

The safety and wellbeing of our staff and the people we support was of paramount importance. The pandemic drove significant changes to the way in which our staff worked and engaged with the people we support. Our Coronavirus risk response and existing contingency planning arrangements enabled us to assist our support and service staff to adopt a blended model of delivery, whilst facilitating all office-based staff to work from home effectively and adhering to government guidelines and advice throughout.

As part of our business continuity planning we saw the vast majority of our services remain open with 102 staff continuing to deliver some form of face to face support, with the remaining frontline staff moving to mainly telephone and online support. We created a Covid-19 Response Group to work with managers to develop and share guidance for our services. We introduced measures to support the distribution of PPE and introduction of wider testing and vaccination programmes being rolled out by Scottish Government within care settings. We monitored a set of key indicators including service user incidents and staff sickness absence to ensure any detrimental impacts of the pandemic and ongoing restrictions could be addressed locally.

As part of our organisational response we launched a Coronavirus Digital Hub to provide information and resources to people around their mental health which saw very high levels of engagement. We were active in a Scottish Government convened Mental Health Stakeholder Group, bringing together a number of statutory and third sector representatives to work collaboratively on the national mental health response with significant influence on transition and recovery plans and public health messaging. Additionally our Distress Brief Intervention (DBI) programme was expanded into other locations in order to meet anticipated needs of increasing distress.

From May 2020, throughout the year we undertook a number of research programmes to understand the impact of the pandemic across a number of audiences including:

- Surveying our service users to understand their experiences and any changes to the support they had received during the period of the first lockdown.
- Funding a UK-wide research programme in partnership with the Samaritans and conducted by the University of Glasgow, into the impact of Covid-19 on the national population, to understand the current and longer-term mental health implications of Covid-19 particularly focussed on suicide and self-harm. Building on this research the Scottish Government agreed funding for a deeper and longer-term 52-week Scottish specific study.
- Commissioning research exploring the effect of the pandemic on people with mental health problems in Scotland, with a particular focus on the impact on their care and treatment At each of the 3 stages of the research we published the findings concluding with the publication of the final report "**Forgotten?**[1]" in late March 2021. Over 1,000 people with lived experience of mental health problems took part in the research. Key findings included:
  - People with existing mental health problems were hard hit by changes in mental health care and treatment.

[1] Forgotten? Mental Health Care and Treatment During the Coronavirus Pandemic https://www.samh.org.uk/documents/Forgotten_-_Mental_Health_Care_and_Treatment_During_the_Coronavirus_Pandemic_-_research_report.pdf

Strategic Report (continued)

- In particular the move from face to face to remote support was challenging.
- Over half of participants in our final survey felt their mental health had worsened recently, compared with the start of the pandemic.

As a consequence of the unprecedented changes and pressures upon staff from the outset, we recognised strong leadership and communication across the workforce would be required therefore a series of measures were put in place, summarised as:

- Significantly increasing our internal communications across a number of multimedia formats including frequent updates from the Chief Executive.
- Introduction of interim business continuity updates and ad-hoc sessions with Trustee Board throughout the year between routine Board meetings.
- Launched our organisation development framework 'Being our best'.
- Introduced wellbeing budgets for teams, a toolkit for managers and hosted sessions to support the wellbeing of staff teams.
- Provided two new wellbeing days per year for every staff member in addition to annual leave.
- Created monthly mental health special interest groups.
- To release pressure on staff we reduced process burdens around performance and supervision and training.
- Agreement to relax sickness absence protocols and triggers in general and in relation to Covid -19 related absences.
- Undertook staff surveys, managers surveys and focus groups regarding sustaining blended and home working and then transition from lockdowns to returning to offices/work bases.
- Introduced a considered and careful approach to furloughing staff where there were specific personal circumstances for example caring or childcare responsibilities.

Strategy Development

Having commenced a strategy development programme in 2019, work continued throughout 2020. In April 2020 Trustees took the decision to extend the strategy development timescale by 6 months to enable us to focus on the pandemic.

We adopted a robust strategy development methodology and approach which included significant exercises to review evidence, evaluation and data from our previous strategy, information captured through ongoing monitoring and specific programmes and areas of work; external environment analysis including national and local policy and competitors/collaborators; brand and audience testing; and wider stakeholder engagement to reach strategic options and appraisal before final strategy development and approval.

The external environmental analysis and audience testing saw us undertake 7,000 engagements across the year to help shape our thinking on strategic priorities including:

- Engaged Spencer DuBois to undertake a broad reaching brand exercise to gather the views of stakeholders, Trustees, staff, service users and supporters relating to for example our messaging, tone and language; our vision and our key priorities. Over 1,300 people were involved including in-depth interviews and focus groups.
- Utilised information from other research and engagement being undertaken including: work to develop our Manifesto in preparation for the Scottish Government 2021 election which engaged 1,049 responses to a public survey and two consultation events in Dundee and Glasgow and a YouGov survey to understand Workplace Wellbeing[2] which received responses from 1,100 adults.
- Engaged with around 120 staff through a series of staff forums to discuss key priorities and themes emerging from the strategy.

[2] https://www.samh.org.uk/about-us/news-and-blogs/research-finds-work-more-stressful-since-the-start-of-the-pandemic

Strategic Report (continued)

In September 2020, Executive Team concluded the analysis phase and moved towards developing strategic options and appraisal which included:

- Reviewing the various internal and external evidence, evaluation and data including audience testing.
- Consideration of macro and thematic conclusions from our previous strategy.
- Propositions for potential strategic priorities, areas of significant focus and targeted investments.
- Key assumptions and enablers.
- Proposed structure and construct moving forward.

The culmination of all of these aspects resulted in a proposal from Executive Team for the new transformative three year strategy to Trustee Board which was agreed in December 2020. The new strategy will have:

- Three Strategic Priorities: Psychological Wellbeing; Suicide Prevention and Care and Support
- Four Areas of Significant Focus: Workplace; Anti-bullying and Anti-Stigma and Discrimination; Sport and Physical Activity and Children and Young People

As part of the next phase of strategy development we have created a strategy communications plan to continue to engage with our internal and external audiences; commenced a review of our Mission, Vision and Values and put in place an Implementation and Phasing Plan identifying early activities on priorities of suicide prevention and digital.

We are working towards a 3-year implementation and delivery plan coming on stream towards the end of the calendar year 2021.

Business Plan 2021

Within our strategy and business plan priorities we recognise the value that working in partnership brings. Building on established partnerships and developing new ones, saw significant outcomes:

- Mind: we collaborated on the National Emergencies Trust (NET) response to enhance and extend our information provision and other related pandemic activities. There has also been agreement in principle to extend the partnership to include Inspire (Northern Ireland).
- Our work with Co-op: despite the pandemic, fundraising performed extremely well however necessitated an extension of activities to September 2021 in support of the £6 million target. Funding from this partnership will be used to develop a community resilience service framework, informed by extensive primary research, to commence early in 2021/22.
- Scottish Athletics: agreement was reached on 5 key priorities for a new 3-year partnership plan which will include a pilot Mental Health Framework for embedding across other Scottish Sports Governing Bodies.
- Sportscotland: following the year one success with a focus on sportscotland staff capability and Active Schools, a significant expansion of the partnership was achieved through funding which will expand the focus towards Sports Governing Bodies.
- STV: launched in World Mental Health Awareness Week this new strategic partnership has agreed a menu of priorities to be delivered over a new 3-year plan, including workplace wellbeing and discussions on editorial content and policy. We also maintained our active membership and contribution to UK ITV Mental Health Advisory Group which included delivery of the campaign "Britain Get Talking" and a number of other initiatives.
- Commonwealth Games Scotland: we have entered into an MoU with Team Scotland to build capacity and explore pre, during and post games support to athletes and wider support teams.
- Heads Together: as part of a wider partnership we are actively engaged and received funding from the National Emergencies Trust to support campaigns and research.

On behalf of SAMH's Trustee Board I want to pay tribute to our entire staff team – they really are our most valuable asset. During the last 12 months they have proved this as never before. The organisation has

Strategic Report (continued)

adapted ways of working in response to the challenges presented by the coronavirus pandemic to ensure we delivered a range of diverse services and support to people when they need it most.

Thank you also to the thousands of people who supported and raised funds for us and who have found new and imaginative ways to do so during a particularly challenging year for fundraising. Without your help and generosity we could not provide our charitable services.

SAMH has been supporting Scotland's mental health for almost 100 years; and with your help, we shall continue to do so to the best of our ability and to play our part in driving change that the country needs in the years ahead.

Some of the key numbers to illustrate the support we deliver and the reach, engagement and activities of our key stakeholders

FY2021	FY2020	Services
9,141	9,000	People supported through our community-based services.
269	199	Suicide interventions carried out by SAMH staff.
		Training resources
20,482	6,194	People accessed one-to-one, group or e-learning resources covering mental health training, awareness and suicide prevention; Tools for Living (self-management/personal development and resilience training.)
27,649	18,034	People completed our Well-being Assessment Tool.
		Surveys, Consultations, Community Events
7,803	7,763	People engaged through a range of surveys, consultations, focus groups or community events.
		Public Affairs
9	12	MSPs and MPs visited SAMH services.
20	16	Significant UK and Scottish Government consultations responded to; briefings issued and evidence provided.
		Information
5,192	4,360	Enquiries responded to from individuals requesting information, resources and help-seeking advice.
34,096	22,469	Resources accessed including downloads through our website.
76,534	30,000*	Unique visits across our Coronavirus Hub pages. (*30,000 March 2020)
		Media engagement
72,400	61,800	People engaging with us through social media
1,621	1,723	Mentions in the media including radio and television covering our work.
		Supporters and Events
17,795	13,366	Number of active supporters.
5,510	4,623	People took part in one or more fundraising activity.
56	46	Active corporate partnerships during the year.
		See me and Respect*me*
3,126	2,292	Employees trained through See Me workplace e-learning modules
13,040	4,983*	See Me materials and training resources downloaded (tracked from Sept 2020)
709*	940	Professionals, parents, carers participated in training utilising our anti-bullying resources. (*709 since July 2020 reflecting a move to online delivery)
14,910	14,037	Resources accessed including 'anti-bullying' leaflets downloaded.

Strategic Report (continued)

Our Community Services

Our community services operate in 22 local authority areas with the majority being delivered through contract. We recognise that we are supporting people at a vulnerable time in their lives, many of whom will have experienced trauma, addiction and self-harm. The level and type of support we provide will vary depending on the needs of the individual and can range from physical care, personal and domiciliary hygiene, personal finances and emotional wellbeing. Whatever service we are providing it is person-centred and based on the fundamental principles of empowerment, resilience and hope. All our services, whether care at home or housing support; specialist mental health outreach or care homes, promote choice, recovery, community integration/social inclusion; encourage independence and challenge stigma. During the year our community services supported over 9,141 (2020, 9,000) people.

The following examples illustrate the work that we do through our community services:

- SAMH Care Homes; Care at Home and Housing Support: as a consequence of the pandemic and following a risk-based approach we used a combination of virtual platforms, social media and telecommunications best suited to individuals and service-type and although we had to significantly reduce the level of face-to-face contact we continued to provide essential support including medication, practical daily living support, food and meal preparation. We embedded and rolled out the testing regime for staff and all registered Care At Home/Housing Support services have now implemented the roll out of Lateral Flow Tests. All our social care services are registered with the Care Inspectorate.
- SAMH's Cassiltoun Youth service provides flexible housing support to young people to achieve a more stable living environment and enable them to secure and maintain their own accommodation, access education, training and employment and make informed choices about their health and wellbeing. With little or no contact with family the young people felt particularly isolated during periods of lockdown and support was provided through telephone and video calls and an easy-read newsletter explaining any changes to restrictions and information about how to access other online support networks.
- Our Link Worker programmes, operating across Aberdeen and North Lanarkshire, supported (2,383 and 1,759 respectively: 2020 – 2,092 and 1,972) people to connect with their local community; overcome challenges encountered as part of their daily life and reduce pressure on primary care. During Covid restrictions the programmes delivered remote support through a combination of communication methods. The Team in Aberdeen now receives Post Diagnostic Support referrals for people (and their family/carers) who are in the early stages of a dementia diagnosis; and during the course of the year started to receive referrals from Kittybrewster Custody Suite where there is a concern regarding the mental health and wellbeing of someone taken into custody.
- MyLifeDynamic provides a range of services across Aberdeenshire that support people with mental health problems and those with autism to strengthen their self-resilience; help them achieve their recovery goals; engage in their community and access community resources through a range of 8 programmes including coaching; and our projects HearMe (listening) and Cultivate (horticultural). During the year we engaged with 613 people (2020, 850).
- Expeerience Counts is a peer led 12-week support service. Using a range of tools including 'My Recovery Action Plan' (MyRAP) the programme is delivered by our peer support workers, each with their own experience of mental illness, to support others to manage their mental health and wellbeing. During the course of the year 17 people engaged with the MyRAP groups.
- National Employment Team: Employment support is delivered through 2 specific programmes: Individual Placement and Support (IPS): currently operating in Glasgow, North Ayrshire, North Lanarkshire, Inverclyde, Forth Valley and West Dunbartonshire; IPS seeks to support people (referred through their community mental health team) to find employment. Employable is delivered in conjunction with PoppyScotland to support veterans with mental health problems to find or maintain employment, volunteering or training opportunities. Over the course of the year we have worked with 300 people achieving 62 jobs.
- Time for You: recently launched this is a new programme being delivered in partnership with Living Life to the Full and Glasgow Caledonian University. It provides instantly accessible mental health support for

Strategic Report (continued)

front line workers whose mental health has been affected during the pandemic. The programme takes a 3 tier approach providing online self-help, supported self-help and psychological support - supporting people to develop coping strategies that will better enable them to self-manage their mental health and thrive at work.

Community Engagement

- Our Let's Talk programme is about tackling stigma and discrimination which often act as barriers to seeking support and helps dispel myths and misconceptions enabling people to have more positive conversations about mental health. We used real-life experiences and 5 Ways to Wellbeing to illustrate ways that empower people to become more proactive in developing self-care. The programme has been adapted to run solely online with virtual sessions delivered through events like online Pop Ups, Drop-Ins with 1,035 people engaging during the year.
- Therapeutic Horticulture services teams channelled their creative thinking to deliver training sessions and weekly group catch-ups online, running Q&A sessions to help people with gardening questions; and distributed 'grow at home' packs to give a shared sense of working together. People were encouraged and supported to walk and talk, noticing the changes taking place with greenspaces and gardens. Despite the pandemic we welcomed 1,562 members of the public into our Redhall Walled Garden. When it was safe to do so, the team hosted 5 open days and events as part of the SMHAFF Arts Programme.

Children and Young People

We increased the resources available through our SAMH information hub; delivered online training and workshops; telephone support and introduced e-newsletters to assist people during a challenging year.

Our e-learning teacher resource 'We All Have Mental Health' was accessed by 12,510 people (2020, 4,600) of which 51.6% teaching staff; 46.1% other school staff and 2.3% non-school staff.

We engaged with over 811 children and young people, 91 parents, carers, teachers and support staff through a range of programmes:

- Our Connect projects aim to improve the mental health and wellbeing of young people (aged 10 to 18 years) to help them have a more positive school experience; manage life's challenges and build capacity among school staff to have mental health conversations with young people, while managing their own mental health and wellbeing. We delivered a series of mental health and wellbeing workshops across the 3 projects (Glasgow Connect, Edinburgh Connect and College Connect), from raising awareness to trauma training for staff. We asked participants to evaluate the sessions: 82% of college staff told us their confidence in having a conversation about mental health and wellbeing was strong/very strong; 74% of pupils said that the programme helped them to understand ways that they can manage stress and anxiety.
- Mental Health Ambassador for schools pilot: during October/November 2020, 34 pupils from Alford Academy completed the training to become Mental Health Ambassadors at their school. Evaluation at end of each of 3 sessions: 81% feedback that programme helped prepare them for their role as MHA.
- Time for Me is a 6-week life skills course that was delivered to group of secondary pupils in Edinburgh. Using the WEMWBS[3] evaluation measure we were able to understand track the wellbeing, mood and stress experienced by the young people over the duration of the course with all participants seeing improvements.

Working in partnership with others:

[3] The Wellbeing Tool uses the Warwick-Edinburgh Mental Well-being Scale (WEMWBS) which was funded by the Scottish Executive National Programme for improving mental health and well-being, commissioned by NHS Health Scotland and developed by the Universities of Warwick and Edinburgh. WEMWBS is subject to copyright and SAMH has permission to use and make available the WEMWBS.

Strategic Report (continued)

- Mind Their Gap: working with the Princes Trust we delivered 3 training courses on mental health awareness; understanding young people's mental health and staff self-care, to 39 youth workers. 90% of participants stated the training 'was useful in their work with young people'.
- Our Minds Our Future is a 5-year UK-wide project (with the Scottish Youth Parliament and Youth Access London) that aims to engage young people with mental health experience to inform and shape the development and delivery of community based MH services for YP. 15 YP involved in the Our Minds Our Future Delivery Group.

Suicide Prevention

Last year we launched our Suicide Prevention Strategy outlining 6 priority areas for our work in Scotland. During the past year we have progressed a range of aspects of our planned work, including:

- PhD Research: In 2019 we commissioned a 3-year PhD Research 'Towards an Enhanced Response to Suicide Risk in Men' in conjunction with Professor Rory O'Connor and the Suicide Prevention Behavioural Lab at the University of Glasgow. Through our work on suicide prevention we had identified men in their middle years as an 'at risk group'. The first output of this research was the publication of a systematic review of suicidal behaviour in men: A narrative synthesis of risk factors in the Social Science and Medicine Journal. The largest of its kind, the review identified a variety of risk factors regarding men and suicidal behaviour.
- Distress Brief Intervention (DBI) is a 2-tier response: level one is an instant response provided by first responders (for example Police, Ambulance, Accident and Emergency) with referral to SAMH which provides level 2: a 14-day programme that offers a compassionate and empathetic response and support to help people to identify roots of distress and work with them to develop a distress management action plan. Individuals are contacted within 24 hours of referral. SAMH is delivering 3 DBI models: DBI Borders, DBI Associate Programme in Inverclyde (launched January 2021) and DBI referrals through NHS24 in Fife, Forth Valley and Greater Glasgow and Clyde. Across the 3 models we have supported 2,876 people throughout the year (2020, 850) and in addition we have delivered information sessions to external partners to increase awareness and encourage the flow of referrals.
- North East Suicide Prevention programme was developed to increase awareness of suicide prevention throughout the North East of Scotland through increased partnership and collaboration. We lead this expanded programme along with partners including Police Scotland, NHS Grampian, Aberdeen City, Aberdeenshire and Moray Councils. Its aim is to develop a targeted approach to suicide prevention through understanding how to support people 'at risk'; increase and encourage help-seeking behaviour; remove stigma and discrimination through supporting communities to adopt social movement for social change; develop a better response for people and communities affected in the aftermath of a suicide. During the year we delivered virtual suicide prevention training to 1,122 people (including 300 teachers) and distributed 10,000 pieces of literature.
- Sams Café, is a peer-led community support drop-in project based in Fife, with access to out-of-hours support. The project is part of Fife's suicide prevention network and works closely with emergency services and provides support to people who may be experiencing suicidal thoughts and information for people worried about someone who may be at risk of suicide. In addition to delivering 400 support sessions the service hosted visits from St Andrew's University; East Fife FC communities club and Stagecoach.
- National Suicide Prevention Leadership Group (NSPLG): was established by the Scottish Government to drive forward the implementation of the government's Suicide Prevention Action "Every Life Matters". We continue to play a prominent role within the core NSPLG and lead delivery of a number of areas. Activity during this year includes:
    - Action 3: focussed on a co-ordinated approach to campaigns that would raise public awareness and create a social movement for anyone who wished to take action to prevent suicide. We completed a 'brand-work' exercise leading to the development of 'United to Prevent Suicide' with the opening campaign launched on 10 September 2020. The campaign film was viewed 1.2 million times online; featured across STV and Channel 4 and resulted in 2,000 sign-ups to the social movement. Of those who saw the campaign, 17% of people went on to have a conversation about suicide.

Strategic Report (continued)

- Action 7: relates to groups who are most at risk of suicide. During 2020-21, we concluded the first stage of this work, which engaged with people affected by suicide to understand what might help them, and began a second phase specifically focussed on the experience of veterans and people from black and minority ethnic backgrounds. We are working with academics from Glasgow Caledonian University and Poppy Scotland on the next phase of work.
- Lived Experience Panel (LEP): panel members continued to provide invaluable input across all 10 actions of the plan this year, most significantly the opening campaign of United to Prevent Suicide and the campaign film which featured the voices and words of panel members. At the invitation of the World Health Organisation (WHO), the panel submitted a statement on how to embed lived experience into a national approach to suicide prevention work.

Over the course of the year:

- 269 number of suicide interventions carried out by SAMH staff
- 362 number of staff trained in suicide prevention

Physical Activity and Sport

- Sportscotland: in October 2019 we launched our 3-year strategic partnership and despite lockdown restrictions we moved quickly to adapt the first-year delivery of our 3-year partnership focussing on enhancing a positive approach and understanding of mental health and wellbeing across the wider organisational culture and enabling Sportscotland to integrate and embed that approach across its current and future activities. During the year we:
    - Delivered a series of webinars on topics such as Wellbeing Reflective Sessions and How to Have a Mental Health Conversation, engaging with 40 sportscotland staff.
    - Produced the Learning and Development road map for Active Schools on mental health and wellbeing; delivering 550 wellbeing sessions engaging with 400 Active Schools staff across all 32 local authorities.
    - Participated in sports hour with Mental Health Minister.
    - Planning at early stage for joint campaign: 'Feel Your Personal Best' with a view to launch June 2021.
- The Changing Room: was designed and created to reduce loneliness and isolation for men in their middle years; increase social connectedness and enable them to better self-manage their own mental health and wellbeing. This year due to coronavirus pandemic Changing Room meetings were virtual and attendance at drop-in sessions was not formally recorded. During the year we:
    - Hosted virtual 'drop-in' sessions for supporters of Heart of Midlothian and Hibernian football clubs with 50 men attending (some attended every session).
    - Delivered a new 5-week online course with 5 participants focusing on 'what we can do to improve our wellbeing'; and a Team Talk Training Session for StreetSoccer involving 15 men.

  The regular social connectedness that we were able to deliver online proved crucial for a number of men who commented that the sessions gave them something to look forward to at a time when loneliness was a significant issue for them. The Changing Room team responded proactively to challenges faced by this pandemic and have continued to support vulnerable individuals facing mental health challenges.

  As part of our commitment to ongoing sustainability of the Changing Room, discussions have been underway with the existing funder and Scottish Government to develop an enhanced programme – Changing Room – Extra Time with a focus on additional support topics and pathways to other opportunities such as structured volunteering and other community supports.

- Scottish Athletics/Jogscotland: whilst activity was hampered by the pandemic, key highlights include: jog groups have been established in 31 out of 32 Local Authorities; over 1,000 Jog Leaders trained in Mental Health Awareness training; completion of JogAbility project; hosted a variety of online sessions including

Strategic Report (continued)

maternal mental health and men's mental health; Community Strides Sahelyia group wins Active Scotland Community Sport Champion award at Scottish Women in Sports Awards.

- Mental Health Charter: to-date we have 519 organisations/groups signed-up to the charter (2020, 400), including the National Agency for Sport, SportScotland, and grass-root clubs. A total of 3,697 people from across the sport and physical activity community have completed an elearning module focussing on the role physical activity plays in prevention and support to people with mental health conditions; and aims to build awareness and confidence amongst staff and volunteers and ensure our physical activity environments are more inclusive. During the year the Scottish Government Active Scotland confirmed funding for a further 3 years to support our work in this area.
- Active to Grow is a new 50-week programme created in partnership with Scottish Sports Futures that aims to improve the mental health and wellbeing of young people (aged 12 – 14 living in 4 local authority areas in Scotland) through engagement in sport and physical activity. Although unable to proceed with the start date of October 2020 due to Covid-19, we have used the time to undertake staff training and develop a series of session plans in preparation for a revised commencement date.

Workplace Wellbeing

The aims of Workplace are to deliver mental health and wellbeing training that meet the organisational needs of clients and to build capacity and ability within their staff to have conversations about mental health and wellbeing in the workplace. During the year we transformed our workplace offers, introducing new, quality assured courses and workplace will continue to be significant area of focus in our new strategy. Covid-19 meant we could not roll-out delivery of the suite of workplace training as initially envisaged. However we took time to adapt the training to be able to deliver it virtually whilst keeping it interactive and engaging for people and maintaining the quality of our 7 products (including the option to develop a bespoke course and development of our Introduction to Suicide Prevention course in the absence of the ability to deliver ASIST and SafeTALK). Virtual delivery exceeded our expectations with 393 sessions delivered engaging 4,350 participants and working with companies and organisations such as NHS, LAR Housing, Foundation Scotland, STV, Beiersdorf, Museums Galleries Scotland, Fosters Funeral Directors, SCVO (Community Jobs Scotland) and Real Life Options.

Information

Offering increased capacity, extended operating times and greater quality assurance, our Information Service is delivered through Connect Assist. Since its relaunch in December 2019 we have created a new identity with a dedicated landing page on our website and during 2020 we conducted our first promotional campaign of the service through social media and placed adverts on prescription bags, with 110 pharmacies across the central belt participating. Over the course of the year we responded to and supported 4,956 people (2020, 4,360) and the majority of enquiries related to anxiety, depression and stress.

***27,649** people (2020, 18,034) completed our Well-being Assessment Tool and our Information resources were accessed **34,096** (2020, 22,469) times this year.*

Since the launch in March 2020 we have had 76,534 unique visitors (30,000 in the first month) to our Coronavirus and Mental Health and Wellbeing Information web hub. Throughout the year we updated the key messages of how to protect and support your mental health while isolated; staying mentally healthy while working from home; supporting your loved ones; and a blog covering information on real-life experiences.

Influence and Change

Covering a broad spectrum of issues, we continued to pursue a progressive agenda to achieve significant and lasting outcomes for people with mental health problems or mental illness.

Strategic Report (continued)

- The 2021 Scottish Parliament election provided the opportunity to make sure mental health is a national priority. Our election campaign, Standing Up for Scotland's Mental Health, focussed on children and young people, adult psychological wellbeing support and suicide prevention. In support of our campaign, we undertook a significant engagement exercise to inform our key asks and positions, launched a tool to allow people to contact their candidates, an animation on children and young people and a toolkit for candidates to show their support on mental health. We engaged with most of the party leaders and mental health spokespeople in the run-up to the election, and held fringe meetings at party conferences where this opportunity was available. We were pleased to see many of our policy calls reflected across the political parties' manifestos, with a particularly welcome focus on increasing expenditure on mental health.
- Our campaign One Step at A Time asked Scotland to take a step towards good mental health in the run up to World Mental Health Day on 10 October, as well as encouraging people to take part in our Virtual Stomp fundraising challenge. The campaign reached well over 100,000 people with its important messages on positive mental health.

Political Engagement

- In our role as secretariat to the Scottish Parliament's Cross Party Group on Mental Health, we supported the publication of four reports as part of the Group's review of the Mental Health Strategy 2017-2027. The Group published a final report in early 2021, bringing together its recommendations to Scottish Government.
- A recent MSP survey demonstrated 96% of MSP's believed SAMH was effective at fulfilling it key role.
- Normally we invite MSPs and MPs to visit their local SAMH service over the summer recess to help build their awareness of what SAMH does in their own constituency and offer a chance for our services to raise any issues. However this year we took the decision to invite politicians to take part virtually or outdoors and in 2020-21 welcomed eight MSPs and one MP to our local services.

Policy work

- We successfully engaged with the Scottish Government and opposition MSPs to amend the Social Security Administration and Tribunal Membership (Scotland) Bill. This Bill made changes to the social security system in Scotland, and our concerns focussed on appointees, who manage other people's social security on their behalf. We wanted to prevent people being coerced into signing up to have an appointee against their interests and successfully argued that 'appointeeships' should require a witness and that use of some powers in the Act should be monitored.
- We successfully argued that the temporary changes made as part of emergency mental health legislation in light of coronavirus required more scrutiny to safeguard people's rights: this resulted in the establishment of a new group to scrutinise the use of these changes.
- We campaigned in response to the delay to the introduction of Adult Disability Payments, which will replace Personal Independence Payment in Scotland. We are worried that this will leave some people with mental health problems distressed and potentially financially worse off.

During the year the organisation was represented on/contributed to the work of:

- Mental Health Programme Board convened by the Minister for Mental Health.
- Scottish Government's Mental Health Stakeholder Group.
- National Suicide Prevention Leadership Group.
- Disability and Carers Benefits Expert Advisory Group, which advises Scottish Government on introducing new devolved social security payments.
- Scottish Government's Student Mental Health and Well Being Working Group.
- National Union of Students (NUS) Think Positive Project.
- Mental Welfare Commission's Advisory Committee.
- Centre for Mental Health and Capacity Law's Advisory Board for the Mental Health Tribunal Project.
- Scottish Government National Suicide Prevention Leadership Group.

Strategic Report (continued)

See Me and Respectme

SAMH is the lead managing partner for See Me and Respect*me*, the Scottish Government's anti-stigma and discrimination and anti-bullying programmes respectively.

See Me is funded by the Scottish Government to end mental health stigma and discrimination and during the year the government renewed its commitment by sponsoring the national programme for a further 5 years to 2026. The pandemic had a particular impact on our anti-stigma social movement (which works best when people are able to gather together) and on the ability of our volunteers to engage with the programme. However we were able to deliver activity through online and digital engagement and some of the key highlights during the year include:

- Development of a range of digital resources and tools to support more people within different settings to engage with anti stigma work: mental health inclusion resources for HSC, training for youth workers, capacity building toolkit for use with staff and pupils in secondary schools, the workplace starter pack and DIY resource; and, in partnership with Deaf Scotland, worked to encourage action to address stigma within the deaf community.
- Delivered digital 'Time to Talk' day with 4,684 campaign resources downloaded; and 110 media mentions. Scotland's First Minister, Nicola Sturgeon encouraged people to join in the campaign and talked about mental health as part of the daily Covid briefings; and Gail Porter joined our See Me Ambassador Shiona McCallum and See Me volunteers for a live stream chat on the day.
- Contributed to policy consultations and development of national guidance: the First Minister's Advisory Group on Human Rights Leadership (taskforce for women and girls); the Scottish Mental Health Law Review (economic, social and cultural rights sub-group); Scotland's Mental Health Partnership ensuring lived experience was central to the design and promotion of the manifesto.
- Engaged several large public bodies including Police Scotland and Scottish Ambulance Service enabling action to improve culture and change behaviours within the organisations.
- Extended our partnership with Feniks to grow a social movement within the Polish community to target the barriers Polish Men experience when talking and seeking help for mental health problems. Through launch of the Anti- Stigma Arts Fund we engaged six projects looking at reaching priority groups using an arts based approach to better understand the mental health stigma and discrimination experienced and how to tackle it. Mindwaves project, Chinese Community, Gypsy/Traveller Carers Project, G52 Penilee Project and a Child & Adolescent Mental Health Service (CAHMS) – NHS Dumfries & Galloway).
- Renewed our partnership with LGBT Health & Wellbeing and See Me Proud Champions and engaged in the national conversation[4] around the inequalities faced by LGBT people when accessing support for their mental health.
- Drafted our new strategy 'With Fairness in Mind 2021 – 2026'.

Respect*me* is Scotland's Anti-bullying programme, funded by the Scottish Government and managed by SAMH in partnership with LGBT Youth Scotland.

The pandemic had a significant impact on training delivery which had previously been delivered entirely face to face. Concentrated work in this area saw the training go digital via the development of a new suite of video tutorials and the launch of a regular series of online webinars that were made available throughout the year.

Respect*me* focussed on achieving revised strategic objectives that were set out last year through the repositioning exercise. These new objectives were underpinned by our refreshed aims to: reach new audiences, co-produce with key stakeholders and focus on evidencing impact and change.

Some of the key highlights of this year include:

[4] https://www.lgbthealth.org.uk/wp-content/uploads/2020/01/Conversation-on-LGBT-mental-health-Scotland-LGBT-Health-Wellbeing-REPORT.pdf

Strategic Report (continued)

- The launch of the What Made It Better campaign during Anti-Bullying Week in November which aimed to explore the approaches that helped young people deal with bullying incidents and create a platform for young people to feed into solutions. Despite the campaign being moved solely online, it successfully reached 6,369 visitors to the campaign mini-site, and saw 4,326 resources downloaded.
- Across our training provision we:
    - Developed a suite of video tutorials covering content usually provided during our face-to-face anti-bullying training for professionals. Launched in September 2020 the videos have been viewed 3,360 times.
    - Delivered a programme of webinars across the year engaging with 709 participants since July 2020.
    - Commissioned instructional design and digital learning agency eCom, to support development of 2 new online learning modules covering 'an introduction to bullying' and 'responding to bullying incidents' with a view to launching summer 2021.
- Following extensive research, a new self-assessment toolkit with guidance has been piloted with Dumfries and Galloway Council involving 6 schools in the area. The toolkit is designed to help schools and other youth organisations test the gap between anti-bullying policy and practice by gathering appropriate qualitative and quantitative data to measure impact. An independent evaluation of the toolkit and its impact will help us to demonstrate the potential and scalability of the model.
- 12 Local Authority partners have been contacted regarding policy review work; 6 have been supported in 2020/21 (East Ayrshire, Fife, Moray, Midlothian, Scottish Borders, Inverclyde)
- Racial equality and anti-racism has been a key policy priority across the last year, with Scottish Government proposing new strategic work streams to address racism affecting young people in education settings. Respect*me* is working to support these work streams, in particular the focus on racist bullying and recording racist incidents and bullying.

Equality, Diversity and Human Rights

SAMH is committed to promoting an understanding of equality, diversity and human rights throughout the organisation and strives to ensure that no one experiences discrimination in their engagement with SAMH.

We strive to be an organisation that is truly representative of all sections of society and is dedicated to ensuring the health and wellbeing of all employees and service users.

We welcome recruitment applications from anyone interested in working for SAMH, and encourage applications from people with a disability, people from an ethnic minority background or people who have experience of mental health problems, over the last year 15% of applicants to new roles have considered themselves disabled, which includes disclosure of mental health problems. We are an accredited 'Disability Confident Employer' and guarantee that applicants who declare on their application form that they have a disability, and who meet the essential criteria for the post, will be invited to attend for an interview. It is SAMH's policy wherever practicable to retain people in employment through reasonable adjustments. Our managers are trained and supported by our experienced Human Resources team to ensure compliance with legislation and best practice people management.

We are proud to be an accredited Living Wage Employer and have a clear policy of paying employees equally for the same or equivalent work. We have a robust and transparent approach to recruitment, appointing candidates based on performance and competence, regardless of any protected characteristic.

We published our 2020 Gender Pay Gap report in line with regulations. The Gender Pay Gap for 2020 was -20.91% (median) and 3.63% (mean), significantly lower than national averages.

Strategic Report (continued)

Employee Engagement

At SAMH people are our greatest ambassadors and through their dedication, skills, compassion and resilience we are proud to provide recovery focussed support and help to increasing numbers of people across Scotland. Our employment practices align to the Fair Work Convention Framework and subscribe to the belief that fair work is work that offers effective voice, opportunity, security, fulfilment and respect; that balances the rights and responsibilities of employers and workers and that can generate benefits for individuals, organisations and society.

Our Organisational and People Development Framework (Being our Best) sets out internal priorities across six themes: organisational design and resourcing, reward and recognition, workforce development, engagement and culture, enabling systems and processes, and change leadership.

As part of engagement and culture, our wellbeing framework, Our Wellbeing Matters, sets out three overall aims:

1. **Prioritise** employee wellbeing and mental health as a **strategic objective**.
2. Be **the best employer we can be** for mental health and wellbeing at work practices in Scotland.
3. Enable **happy**, **healthy** and **productive** workplaces, where we can be ourselves and **thrive** at work.

We implemented a one-year pay settlement of 2.15% following negotiation with the recognised union (Unite the Union) and we continued to hold regular positive and productive meetings with them on many staff matters including mental health and wellbeing and quarterly health and safety reviews. Additionally we extended the Scottish Government's payment of £500 to care workers to include all of our staff, all of whom worked incredibly hard during such an unprecedented time.

We remain committed to ensuring a positive culture around physical and mental health for all staff utilising a range of approaches, such as: leadership commitment and regular communications, supportive policies and practice, early intervention and support during sickness and regular supervision, confidential employee assistance programme, counselling and occupational health; and training for all staff on mental health and suicide prevention.

Supporters

As always we continue to note our sincere thanks to our donors, supporters, corporate partners and fundraisers: without whose help and generosity we could not provide our much needed charitable services. Being there for people is at the heart of everything we do. This support means we can be there for even more people when they need us.

SAMH's Ambassador Sir Chris Hoy

In this the most challenging of years our Ambassador Sir Chris Hoy was quick to lend his support to the whole SAMH team as we worked through those first weeks of the pandemic, recording a message of support for the whole staff team that featured in our early communications to staff. Sir Chris went on later in the year to meet with supporters who were taking part in the revised virtual Stomp; offering inspiration and advice for those training and on the day.

Fundraising

We are extremely grateful to all of our funding partners for their on-going support for our work. Here are a number of highlights:

Strategic Report (continued)

- In partnership with Mind and Inspire we continued to work with our biggest corporate partnership to date, The Co-operative. Through challenging circumstances staff and their communities have thoroughly engaged with the mental health cause, raising an incredible £685,000 in Scotland this year. Funds raised will support a new community resilience programme which gets underway later in 2021.
- We expected corporate fundraising activity to drop particularly in sectors hardest hit by restrictions, however, partners adjusted their fundraising activity towards virtual challenges and used the opportunity to lend their support as it gave people a sense of relief and boosted morale. One example of this is Whyte and Mackay who raised £93,000 through an "Around the World" challenge. Staff could walk, run, cycle, canoe to accumulate miles that would take them around the world, they ended up clocking up enough distance to travel the world 3 times.
- A significant donation of £640,000 was received from BP as part of their commitment to mental health across the UK, with partner Mind receiving funds also. This incredible gift is being used to fund the expansion of our Information Service, a crucial service during the last year. It has also allowed us to develop our brand new Time for You Service aimed at mental health support for frontline staff who worked throughout the last year in areas like supermarkets and public transport.
- Foundation Scotland provided financial support this year to the development of our new "Time for You" service for frontline staff; and support to provide workplace training to some of the 1300 organisations it has funded since the pandemic began.
- The Association of British Insurers has agreed to provide £150,000 over 2021/23 to support our Information Service. This will support an additional SAMH call handler and a series of digital content to complement publications on anxiety and stress for those who prefer visual aids.
- Baillie Gifford has agreed to donate £60,000 over 2 years along with 32 laptops for service staff to use; a vital resource as the use of technology became critical to our service delivery.

The cancellation of mass participation events did not deter people from supporting SAMH and in the last year we saw an increase in supporters (5,510 in 2021; 4,623 in 2020) organising their own fundraising activity, taking part in events virtually or simply sending a donation to the cause. Our heartfelt thanks to everyone who did something extraordinary for Scotland's mental health this year.

- Stomp 2020 was rolled out as a virtual event which saw 621 participants take part, between them raising an impressive £65,000.
- We upgraded our donation page on the website in July 2020. Among other improvements, this provides a better donation experience for donors and captures more information to help us provide the best supporter journey for every supporter.
- In summer 2020, we launched a new initiative to capture supporters experiences of raising funds for SAMH. 4 short surveys took place over the course of the year to help us continuously improve supporter experience.
- A Christmas appeal in December 2020 raised just over £14,000.

Strategic Report (continued)

Section 172(1) Statement - Companies Act 2006
This statement sets out how the Directors of the SAMH have applied and complied with Section 172(1) of the Companies Act 2006 in accordance with The Companies (Miscellaneous Reporting) Regulations 2018. The Directors of SAMH, as those of all UK companies, must act in accordance with a set of general duties set out in section 172 of the Companies Act 2006 (the Act). The Directors consider, both individually and together, that they have acted in the way, in good faith, that would be most likely to promote the success of the charity for the benefit of its members as a whole (having regard to the stakeholders and matters set out in s172(1)(a-f) of the Act) in the decisions taken during the year ended 31 March 2021.

SAMH identifies its key stakeholders as its staff and volunteers, service users, supporters and members of the wider public in Scotland, and commissioning bodies and funders. The interests of these stakeholder groups are ensured through an accountable decision making structure, and through consultation and engagement with each stakeholder group.

Decision Making
SAMH's intention is to behave responsibly and maintain a reputation for high standards of business conduct and good governance. The organisation is structured to ensure accountable decision making for the benefit of internal and external stakeholders. As detailed under "*Structure Government and Management*" (page 25), the charity is governed by an elected Board of Trustees, who oversee organisational leadership by the Chief Executive and Executive Team.

SAMH's Executive Directors ("the Executive") have delegated authority from the Trustees for key areas of decision making, documented in the 'Reserved Matters for Trustee Board'. The Executive Directors have responsibility for operational decision making, and report quarterly to the Board of Trustees.

Staff and volunteers
SAMH staff and volunteers are at the heart of the work of the charity. In particular the unprecedented changes and pressures upon staff of this year have strengthened our commitment to protect their wellbeing and create opportunities for their engagement in key decision making processes (see page 16).

A series of wellbeing initiatives have been launched this year, including an organisational development framework 'Being our best', supported by team wellbeing budgets and two wellbeing days for every member of staff each year (see p16).

Regular communication with staff has increased in the year with the use of multimedia formats, providing updates on organisational developments. Staff forums have engaged with staff on the key priorities and themes emerging from the new strategy. Staff surveys, managers' surveys and focus groups have been conducted regarding transitioning from homeworking to a return to the office and hybrid models of working.

Service Users
The people we support may be at a particularly vulnerable time in their lives. Our services are person-centred and promote choice, recovery, social inclusion, and independence (see pages 8-9). A survey of service users was conducted in mid-2020 to understand the impact of lockdown restrictions on Service Users, and to gather input on any changes to services they had experienced both from SAMH and external providers.

Impact on the wider public
In addition to our services, SAMH plays an important role in the wider Scottish community as described throughout our strategic report. We have engaged in a number of initiatives to support the mental health of the people of Scotland in 2020-21, including expanding our Information Service and online resources, launching a Coronavirus Digital Hub to provide information and resources to people around their mental health, and funding a research programme into the impact of Covid-19 on the national population. Our Let's Talk, See Me and Respect Me programmes aim to tackle stigma and discrimination about mental health and bullying. 2020-21 has also seen the progression of our Suicide Prevention Strategy through increased

Strategic Report (continued)

partnership working, expanding the Distress Brief Intervention models, and engagement in the National Suicide Prevention Leadership Group (NSPLG).

Funders and commissioning bodies
The work of SAMH is funded by a combination of commissioning bodies, funders, donors, supporters and corporate partners.

Regular engagement with our service commissioners and funders ensures contracts are delivered according to specifications. During the Covid-19 pandemic we increased communications to ensure they were informed of any changes to service delivery, or impact on programme deliverables.

Whilst the Covid-19 restrictions meant many fundraising events could not continue as planned, we made a number of changes to help our supporters with organising their own fundraising activity including updating our donation page and planning a virtual Stomp 2020. In summer 2020 we launched a new initiative to capture supporters' experiences of raising funds for SAMH. Four short surveys took place over the course of the year to help us continuously improve supporter experience (see page 17).

Business Conduct
SAMH aims to maintain a reputation for high standards of business conduct. We strive to pay suppliers regularly and on time, using electronic payments where possible (page 21). Our investment policy is to invest in a number of ethical based funds with the aim of maximising capital growth (page 21).

The need to act fairly as between members of the charitable company
The board of trustees meets regularly and is collectively responsible for ensuring that the charitable Company's operations are aligned to our internal values and to focus on the short and long term strategically important decisions and activities of the company, including considering how the charitable Company will act fairly with all key stakeholders, as described above.

Climate

This is the first year that the charity has become eligible to report under the Streamlined Energy and Carbon Reporting Framework. As the charity was not anticipating this management do not have all the information to hand but will collate to report next year should it still be eligible.

SAMH acknowledges its environmental responsibilities and the environmental impact of its business operations and confirm compliance with phase 1 and 2 of the Energy Saving Opportunity Scheme (ESOS). SAMH is committed to continuously improving its sustainability to reduce its impact on the environment and recognises green activities as integral and fundamental to its core vision and values.

The phase 2 ESOS report identified potential annual energy consumption savings of 8.59%. Actions taken as a result include replacing the boiler in Brunswick House, installing smart meters in all offices, and replacing emergency lighting with more efficient LEDs.

Over the past 12 months travel has reduced substantially due to covid travel restrictions; by introducing a hybrid working model we aim to achieve a permanent reduction in work related travel.

Strategic Report (continued)

Financial Review and Results for the Year

In turning attention to financial matters of the organisation the Trustees believe that the results for the SAMH Group reflect the continued strong financial performance of the organisation whilst continuing to invest in mental health promotion, campaigning and services for people.

Key financial results:

Group income at £18,057,389 (2020 £19,321,163) has decreased by 6.5% on the previous year. The group surplus for the year is £1,746,806 (2020 £1,174,992). The result comprises increases in unrestricted funds of £1,927,106 and decreases in restricted funds of £180,300. Notes 15 and 16, pages 49-53 provide further information on restricted and unrestricted funds respectively.

At £16,807,700 (2020 £17,855,458) expenditure has decreased by 5.9%.
Fundraised income in total in the year was £2,862,490 (2020 £3,211,440); £2,308,099 from Donations and Legacies (2020 £2,066,152) and £554,310 (2020 £1,145,288) from Trusts and Foundations within income from Charitable Activities in the SOFA. Donations have increased by 8.6% and Legacies received in the year amounted to £44,720 (2020 £130,120).

In June 2019 the organisation purchased the 3 remaining floors of Hayweight House in Edinburgh an investment of £2,914,069. Of the 6 floors, one floor is occupied by the organisation, it continues to be classified as a tangible asset and will be depreciated over the remaining useful life. Due to the changes in FRS102, effective from 1 January 2019, the 5 floors not used directly in the business have been classified as Investment Property for accounting purposes. The investment property will be valued regularly and recognised but unrealised gains or losses declared in the SOFA each year. Unrealised gains will be held in the designated Revaluation Reserve. At 31 March 2021 the building was valued at £5,150,000 with the 5 investments floors valued at £4,150,000, the same as 31 March 2020.

There is a gain on the investment portfolios managed by Barclays and Brewin Dolphin of £273,371 and £239,068 respectively. These gains relate to markets recovering after the significant fall in global markets in the final quarter of 2019/20 due to the coronavirus pandemic. Of the combined £512,439, £497,117 is unrealised.

Recognising cash held at £9,227,044 (2020 £4,931,938), Trustees took the decision on 27 May 2021 to move £5 million to financial investments. In addition £1,000,000 (2020 £2,007,070) is invested in maturing fixed-term deposits with Bank of Scotland.

Restricted reserves of £857,462 include £721,014 which are restricted by the funder for a specified purpose and will be spent in future years. The remaining £136,448 was received for the purchase of capital equipment; depreciation on these assets will be charged to this fund in accordance with the policy.

Further to the emergence of Covid-19 in March 2020, an extensive review has been undertaken to ensure that the organisation will remain a going concern for at least one year from the date of signing (Note 1 pages 37 - 40).

Reserves policy

The Trustees understand the importance of balancing the requirements of the organisation's operations against holding funds in reserve. In recognition of this they have an established policy whereby they consider it appropriate to hold funds in free general reserves. Last year, in response to the pandemic, Trustees agreed to increase the number of weeks operating costs from 16 to 21 weeks minimum. At the current level of expenditure we have 22 weeks (2020 21 weeks) free reserves which is in line with the policy. (Note 1 pages 39-42).

Strategic Report (continued)

Additional information on each of the reserve funds can be found in the notes to the financial statements (Notes 15 and 16, pages 49 - 53).

Principal funding sources

As in prior years the principal funding source for the organisation is the provision of social care contracts with local authorities at £10.7 million (2020 £11.5 million); with £7.2 million (2020 £7.8 million) coming from other sources. (Further information on funding sources is detailed in Note 3, page 42 and Note 15, pages 49 - 51).

Supplier payment policy

The organisation works hard to ensure supplier payments are made regularly and on time. Many payments are made by direct debit or standing order, with the remainder being paid by BACS or cheque. Suppliers are encouraged to submit details to allow electronic payment to be made.

BACS payments are made fortnightly. The average time taken to pay suppliers is 35 days after the date of the invoice (2020 31 days).

Investment policy

In accordance with the Articles of Association, the Trustees have the power to invest in such stocks, shares, investments and property as they see fit. Our policy is to invest in a number of ethical based funds with the aim of maximising capital growth. SAMH has engaged Barclays Investment Solutions Ltd and Brewin Dolphin to manage the investment funds.

As outlined under Key Financial Results, the valuation of our portfolio on 31 March 2021 was £2,372,174 (2020 £1,859,735), an increase of £512,439 on last year's reported valuation. The cost of managing the portfolio was £10,635 (2020 £5,254).

Strategic Report (continued)

Principal risks and uncertainties

The Trustees identify the major risks to which the group is exposed and establish controls and actions to mitigate them. Risk assessments and risk registers are in place and subject to regular review and monitoring by the Executive Team, Audit and Risk Committee and Trustee Board.

In relation to coronavirus in particular SAMH introduced a specific risk management response and updated its risk register accordingly. In addition to regular meetings at Trustee and Executive level the organisation established a Coronavirus Planning Group and there was an additional meeting of Trustee Board (16 April 2020) to specifically consider the organisation's response to the coronavirus pandemic and financial and fundraising impact assessments.

Trustee Board is satisfied that the major risks have been identified and processes for addressing these have been put in place.

Principal Risk	Primary Mitigation
In response to Coronavirus: key risks identified and actions	
Organisation is not able to operate effectively during the Coronavirus pandemic. Staff become infected with Coronavirus (Covid-19) and wellbeing suffers when continuing to work in face to face services or Coronavirus (Covid-19) outbreak in Care Home. Failure to meet duty of care to service users or people who engage with us. Reputational risk from providing inaccurate or inappropriate information in relation to Coronavirus (Covid-19).	The organisation adapted quickly in responding to the Coronavirus outbreak. Our main priority was to ensure the safety and wellbeing of our staff and the people we support. We developed a risk register response to Coronavirus identifying major risks (as noted) taking decisive action and putting in place appropriate measures. We initiated our business continuity planning (ensuring critical functions were delivered effectively); established a Coronavirus Planning Group; adopted the use of telephone and digital technology, where appropriate, to ensure we continued to deliver support to people; maintained delivery of face-to-face support where necessary, for example, in our care home and care at home services ensuring updated infection control procedures implemented following updated guidance from Health Protection Scotland and social distancing and self-isolation requirements observed for staff and service users; facilitated the majority of our staff to work from home; and we set-up a new information Coronavirus hub on our website. We undertook assessments in areas of Finance, Fundraising, HR and Service Users to identify and address specific issues/concerns; determine impact and put in place mitigating actions. Risk assessments for all service users reviewed and updated in light of Coronavirus. Conducted primary research into impact of coronavirus on care and treatment for people with mental health problems. Kept government guidelines under review to allow the organisation to make appropriate adjustments.

Strategic Report (continued)

Principal Risk	Primary Mitigation
Organisation	
Organisation is not aligned or able to respond to significant change in the external environment.	Regular meetings of Trustees and Executive Team ensuring Trustees have oversight of risks. Continued to assess and adjust the risk register response plan in relation to Coronavirus. All scheduled meetings of Trustee Board and Audit and Risk Committee post 31 March 2020 were held using digital platform.
Finance	
Significant loss of income (e.g. through a loss of contracts, changes to commissioning and funding frameworks and loss of voluntary income).	Systems for strategic financial planning, budgeting and financial performance monitoring in place. The reserves and cash management policies protect the organisation against impact of loss of income in the short-term and affording a reasonable period of time to implement mitigation strategies. During the Coronavirus emergency finance and fundraising impact assessments were reviewed at regular intervals. Communicated with supporters; explored new fundraising opportunities. Scottish Government and CoSLA issued joint guidance communication to all local authorities stressing importance of maintaining current social care contracts. Prepared Going Concern Status and Assessment for the period to September 2021 which was 'stress-tested' by External Auditor; approved by Audit and Risk Committee June 2020.
People	
Failure to meet duty of care to staff/service users.	The organisation's employment practices are in-line with Scottish Government Fair Work Framework; with a wide-range of policies and procedures in place covering practice. Staff have an enhanced benefits package and the organisation undertakes regular monitoring of HR statistics (benchmarked against industry standards). The organisation produces annual SAMH People and Gender Pay Gap Reports. We recognise the specific risks facing our staff during the coronavirus pandemic, and implemented tailored mitigation strategies. In FY2021 the majority of staff were facilitated to work from home, and were provided with resources to do so effectively. Wellbeing assessments of staff mental and physical health were conducted. Where face to face support was required, SAMH provided enhanced infection control procedures, regular testing and access to vaccination. The organisation has an established range of policies and procedures in place for the safeguarding of service users. In response to coronavirus risk, face to face support with service users was reduced to an essential basis, with increased use of telephone and digital support. In care homes and supported accommodation, enhanced infection control procedures were implemented. All services completed a Covid-19 risk assessment. PPE used in line with government guidance. Launched Wellbeing framework in September 2020: introduced wellbeing days; ran webinars/produced toolkits including the introduction of a wellbeing to support initiatives. Complied with mandatory reporting requirements for coronavirus in line with NHS/Health and Social Care Partnership.
Safeguarding and Regulatory	
Harm from significant breach in regulation (e.g. data protection,	The organisation has a Safeguarding Framework in place with Named Leads Children and Young People, Adults; Organisational Lead for Duty of Candour; and has a Data Protection Officer, Complaints Officer and Internal Audit Team. Law at Work is SAMH's

Strategic Report (continued)

Principal Risk	Primary Mitigation
safeguarding, Health and Safety)	competent person for Health and Safety and appropriate H&S policies and risk management framework is in place. Health and Safety incidents were recorded on a centralised system, with escalation to management and follow-up action taken where required. Regular monitoring of thematic issues and trends undertaken. Regular meetings and review of health and safety arrangements were undertaken by Internal Management of Health and Safety Group, and Health and Safety Partnership (involving Union Representatives). A schedule of annual property safety audits conducted by LAW was postponed in FY2021 due to restrictions on non-essential visitors to care homes. This position was reviewed regularly. LAW conducted reviews of all Covid-19 risk assessments and provided advice to management on meeting changing regulations and guidance. Coronavirus 'return to work' risk assessments for BH and HH completed by Law and will be reviewed/updated as required. Decision taken not to open up offices.
Cyber Security	
We do not have sufficient measures in place to guard against cyber-attacks.	Head of Information Systems gave a detailed presentation to Audit and Risk Committee on 4 February 2021 – agreed to include Cyber-Security as a Principal Risk. External provider ensures expert network security. All centrally held data is backed-up to multiple other locations on a daily basis. SAMH servers are stored in a secure data centre; additional disaster reliance is in place by a secondary data centre. Electronic equipment provided and set-up by IT before issue - so appropriate anti-malware installed. Policies in place. Staff only have access to data appropriate to their role within the organisation. Control measures are in place to prevent inappropriate access to data. Access to systems is removed when staff change position or leave SAMH. Data is protected by software and hardware firewalls.

Strategic Report (continued)

Structure, governance and management

SAMH is a company limited by guarantee registered in Scotland No SC082340, governed by its Articles of Association, and has obtained permission from the Registrar of Companies to omit the word 'limited' from the company name. The Association has been recognised by the Office of Scottish Charity Regulator (OSCR) as a Scottish charity, number SC 008897.

Trustee Board

The Trustees of the charity, who are also Directors for company purposes, are appointed to the Board through a nomination process as detailed in the Articles of Association. The maximum number of Trustees is 14 (minimum 9) with the opportunity for a further 2 co-options. Trustees may serve a maximum of 2 terms (a term being 3 years). During the course of the financial year to 31 March 2021, Trustee Board held 4 general meetings; 4 planning sessions and an Annual General Meeting. All meetings were held virtually. Trustees received updates between meetings specifically on the organisation's response to the coronavirus pandemic and financial and fundraising impact assessments.

The 'Reserved Matters for Trustee Board' identifies areas of responsibility and authority that Trustee Board will retain and levels of authority that can be delegated to the Chief Executive and Executive Directors. The Reserved Matters are structured into 5 key areas:

- Corporate Governance
- Strategy and Management
- Financial Reporting and Controls
- Internal Controls and Risk Management
- Financial and Contractual Authority

SAMH had no incidents during the year which triggered its Duty of Candour.

Trustee recruitment and development
The Articles of Association allow Trustees to serve two 3-year terms. At the Annual General Meeting in 2019, 3 Trustees retired from Trustee Board having served-out their two terms. Following a robust recruitment process, 4 individuals were elected to Trustee Board.

An induction programme was put in place to enable new Trustees to acquire a greater working knowledge and understanding of the organisation. Trustees participated in a development and events programme and all Trustees proactively participated in an annual development meeting with the Chair.

Outlined below are all those who, having been elected and approved at an Annual General Meeting of the Association, served in the year ended 31 March 2020 and up until the signing of these financial statements:

Chris Creegan
Anthony Dick[2]
Catriona Headley[1]
Elizabeth Humphreys[1]
Professor Bob Hunter[2]
Jamie Kinlochan[3]
Shona Littlejohn[1]
Stephen Martin[1]
Graeme McAlister
Rev Stuart MacQuarrie
Ross McAdam[1,3]
Pauline Radcliffe[3]
Dr Alexandra Wright

[1] Member of SAMH's Audit and Risk Committee
[2] Retired September 2020
[3] Elected September 2021

There have been no resignations or appointments from the date of the financial statements.

Strategic Report (continued)

Sub-Committees

There are 2 sub-committees of the Trustee Board: each sub-committee operates in accordance with its terms of reference and reports directly to the Trustee Board.

Chair's Sub-Group
It is the responsibility of the Chair's Sub-Group to provide a governance response to Executive Team in exceptional circumstances or emergency situations; and to review the performance of the Chief Executive and Executive Team.

Audit and Risk Committee
This Committee was set-up to review the effectiveness of risk management and internal control systems, and to ensure the organisation complies with financial reporting requirements, Charity and Company Law and other legislation and regulatory requirements. During the course of the year Trustee Board received and approved the annual report setting-out the work of Audit and Risk Committee and Internal Audit, demonstrating that the Committee had effectively carried out its duties and obligations in line with its Terms of Reference.

Audit and Risk Committee engaged with the statutory auditors; considered the Letter of Representation and Auditor's Report; reviewed and submitted the Annual Report and Financial Statements to Trustee Board with recommendation for approval.

During the latter part of FY2022 we will commence a review of our governance.

Management

Under the governance of the Trustee Board and leadership of the Chief Executive Officer and Executive Team, the organisation is structured to support the delivery of its objectives. The Chair and Chief Executive meet on a monthly basis to review key developments. Key management personnel during the year: Chief Executive, Director of Corporate Services, Executive Director of Delivery and Strategic Development, Director of External Affairs.

In accordance with the organisation's process the Chief Executive and Executive Directors undergo an annual appraisal, conducted by the Chair and Chief Executive respectively. The Chair's Sub-Group review the overall performance of the Executive Team annually and report to the Trustee Board. The remuneration of the Chief Executive is set by the Trustee Board and reviewed periodically. The salaries for Executive Team and Senior Management Team are set in accordance with SAMH's standard remuneration process.

The roles and responsibilities of the Chief Executive and Director of Corporate Services/Company Secretary encompass SAMH and its subsidiary companies. In addition the Chief Executive and the Director of Corporate Services/Company Secretary are Directors of SAMH Services (Scotland) Limited and Mental Health Scotland Limited (dormant).

Strategic Report (continued)

Investments

The charity has investments in wholly owned subsidiary companies: SAMH Services (Scotland) Limited, Mental Health Scotland Limited (dormant) and AMHA (dormant). SAMH is the ultimate and direct parent of all 3 entities.

Plans for future periods

We undertook extensive stakeholder engagement to inform our future work and we are currently finalising our new 3-year strategy that has strategic priorities linked to: Psychological Wellbeing, Suicide Prevention and Care and Support; and significant areas of focus: Workplace, Anti-stigma and Discrimination (Anti-bullying), Sport and Physical Activity and Children and Young People.

Over this next period we will be progressing work on our implementation plan (including annual business plans) that will set-out our overall ambition statements and outcomes we expect to achieve over the course of the 3 years. We will identifying areas that require targeted investment and developing our change management and enabling strategies to support delivery. We expect to communicate our new 3-year organisational strategy later this year.

To ensure the wellbeing of our staff and people we support, we will be focussed on transitioning our people back to physical offices and workspaces safely and smoothly within guidelines, applying learnings and insights from last year. We are continuing to invest in our Organisational Development plan and workforce wellbeing and development to enable us to drive forward the delivery of our strategic plans.

Strategic Report (continued)

Going concern assessment

The Financial Statements have been prepared on a going concern basis. The results for the year show a surplus of £1,746,806 for the Group, an increase of £571,814 from 2020/21 largely related to the unrealised gain on investments of £497,117.

The impact of the emergence of Covid-19 in early 2020 to date has not had a significant impact on the operating activities of SAMH. The Charity's key operations remain ongoing, its underlying services remain required and most of its contracts are with local authorities, which regardless of financial challenges have a statutory duty to provide their services. There have been no changes to existing contracts on this basis, and no impact on the forecast cash flow of the Charity through to the period up to 12 months from the approval of these financial statements. At each meeting of the Board, Trustees receive updated financial impact assessments and cash flow forecasts to provide assurance that SAMH continues to meet and exceed prudent going concern criteria.

Coronavirus remains an item on the corporate risk register, which is reviewed quarterly by the SAMH Executive and Audit and Risk Committee and twice annually by the Trustee Board. Operationally we have a quarterly Internal Management of Health & Safety Group attended by Law at Work, the SAMH Competent Person and a Coronavirus Response and Support Working Group which meets monthly.

The organisation continues to engage with its commissioners, funders, corporate partners, supporters and donors. We will update finance and fundraising impact assessments on an ongoing basis taking appropriate action as required whilst continuing to explore new and developing funding opportunities.

Taking a prudent approach management has revised financial plans and cash flow forecast for the period to 30 September 2022 covering at least 12 months from the approval of the financial statements. We prepared a detailed fundraising impact assessment and stress-tested all aspects of income and cash to ensure the organisation would have adequate cash reserves through a plausible worst case scenario.
Key assumptions applied through to the end of the going concern period, included:

- Surpluses on activities historically obtained would not be achieved going forward.
- No further ad hoc donations would be received that had not already been receipted in the year.
- All payments received on account held as creditors at 31 March 2021 would have to repaid.
- Restricted reserves would be utilised or repaid only for the purposes for which they were intended.

The outcome of this exercise demonstrated that, in the event of the plausible worst-case scenario conditions outlined above through to the end of the going concern period, the organisation would still hold £5.261 million unrestricted reserves in the form of cash or liquid investments. This is before applying identified mitigating actions to reduce losses as they may occur through to September 2022.

Mitigating actions available to the organisation include utilising the contingency amount of £0.270 million included within the cash flow forecast for the period. The charity would also seek to undertake a cost savings exercise focusing on costs which are not directly related to the delivery of contracts and are more discretionary in nature, however, the potential level of savings have not been quantified at this stage.

In addition, the organisation would have the further option of securing additional credit and loans against properties with an estimated value of £6.900 million. The Trustees therefore believe that, whilst recognising the uncertainty around the developing and volatile situation surrounding the impact of Covid-19, the financial outlook through to at least 12 months from the approval of these financial statements is manageable as outlined above. Accordingly, these financial statements are prepared on a going concern basis, and there are no material uncertainties in respect of SAMH's ability to continue as a going concern. The financial statements do not include any adjustments relating to the recoverability and classification of recorded asset amounts or to the amounts and classification of liabilities that might be necessary should the Charity not continue as a going concern.

Strategic Report (continued)

Disclosure of information to auditor

So far as each person who was a director at the date of approving this report is aware, there is no relevant audit information, being information needed by the auditor in connection with preparing its report, of which the auditor is unaware. Having made enquiries of fellow Trustees, each director has taken all the steps that he/she is obliged to take as a director in order to make himself/herself aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditor

A resolution to re-appoint Ernst & Young LLP as the company's auditor will be put to the forthcoming Annual General Meeting.

In their capacity as Directors of SAMH, Trustees approve the above Strategic Report incorporating the Trustees' Report.

Chris Creegan

Chair

27 August 2021

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Charity and company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

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

The responsibilities of the non-executive directors and the executive directors have been reviewed and stated in documentation which includes job descriptions for board members and office bearers. It is the responsibility of the non-executive directors to agree the strategic direction and corporate objectives of the organisation and to monitor overall performance against the corporate plan as well as ensuring that sufficient controls exist to safeguard the Association's assets. The executive directors attend the board of management, are responsible for implementing strategy, deploying resources in order to meet corporate objectives, and for reporting organisational performance to the board.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF SCOTTISH ASSOCIATION FOR MENTAL HEALTH

Opinion

We have audited the financial statements of Scottish Association for Mental Health ("the charitable company") and its subsidiaries ("the group") for the year ended 31 March 2021 which comprise the Charity Statement of Financial Activities (incorporating the income and expenditure account), the Consolidated Statement of Financial Activities, the Charity and Consolidated Statement of Financial Position, the Charity and Consolidated Statement of Cash Flows and the related notes 1 to 23, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting standard applicable in the UK and Republic of Ireland".
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 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;
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

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 below. 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 trustees' 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 charitable company's ability to continue as a going concern for a period of 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report. However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the trustee's ability to continue as a going concern.

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 trustees are responsible for the other information contained in the annual report.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in this report, we do not express any form of assurance conclusion thereon.

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 themselves. If, based on the work we have performed, we conclude that there is a material misstatement of the other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matter 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 trustees' report, which includes the directors' report and the strategic report prepared for the purpose of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have identified no material misstatements in the [strategic report or the] directors' report included within the trustees' report.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) regulations 2006 requires us to report to you if, in our opinion:

- adequate and proper 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. or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 30 the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the 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 management either intends to liquidate the charitable company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect irregularities, including fraud. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and management.

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and determined that the most significant are the reporting requirements to the Office of the Scottish Charity Regulator ("OSCR") and reporting under the Companies Act 2006.
- We understood how the charitable company is complying with those frameworks by obtaining an understanding of the charitable company's procedures to ensure compliance and understanding the controls in place for management to detect breaches in laws and regulations. We also considered the oversight of those charged with governance (i.e. considering the potential for override of controls or other inappropriate influence over the financial reporting process, such as efforts by management to manage earnings in order to influence the perceptions of stakeholders as to the entity's performance and profitability), and the culture of honesty and ethical behaviour and whether a strong emphasis is placed on fraud prevention, which may reduce opportunities for fraud to take place, and fraud deterrence, which could persuade individuals not to commit fraud because of the likelihood of detection and punishment.
- We assessed the susceptibility of the charitable company's financial statements to material misstatement, including how fraud might occur by making enquiries of those charged with governance and management and considering the potential for override of controls or other inappropriate influence over the financial reporting process. We tested manual journal entries and performed procedures on significant estimates and judgements.
- Based on this understanding we designed our audit procedures to identify noncompliance with such laws and regulations. Our procedures involved confirming if management are aware of any breaches in laws or regulations or fraudulent activity, inspecting any correspondence between the charitable company and OSCR, reading the minutes of the Board, testing manual journal entries and undertaking the FRS 102 disclosure checklist to ensure relevant requirements are met.

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees 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, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Ernst & Young LLP

Stephen Reid (Senior statutory auditor)

for and on behalf of Ernst & Young LLP, Statutory Auditor

Glasgow

Date: 27 August 2021

Charity Statement of Financial Activity

(incorporating income and expenditure account)

at 31 March 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income and Endowments:					
Donations and Legacies		2,320,484	111,865	2,432,349	2,251,165
From Charitable Activities		1,845,430	13,533,877	15,379,307	16,794,585
Investments		120,084	-	120,084	184,293
Total incoming resources	3	4,285,998	13,645,742	17,931,740	19,230,043
Expenditure on:					
Raising Funds		726,517	-	726,517	765,132
Charitable activities:	8	2,064,772	13,826,042	15,890,814	16,842,486
Other Resources Expended		44,550	-	44,550	95,956
Total resources expended		2,835,839	13,826,042	16,661,881	17,703,574
Net Gains/(Losses) on Investments	7	497,117	-	497,117	(290,713)
Net income/(Expenditure)	6	1,947,276	(180,300)	1,766,976	1,235,756
Reconciliation of funds					
Total funds brought forward		10,081,561	1,037,762	11,119,323	9,883,567
Total funds carried forward		12,028,837	857,462	12,886,299	11,119,323

Consolidated Statement of Financial Activity

(incorporating income and expenditure account)

at 31 March 2021

	Notes	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
		£	£	£	£
Income and Endowments:					
Donations and Legacies		2,196,234	111,865	2,308,099	2,066,152
From charitable activities:		2,095,329	13,533,877	15,629,206	17,070,718
Investments		120,084	-	120,084	184,293
Total incoming resources	3	4,411,647	13,645,742	18,057,389	19,321,163
Expenditure on:					
Raising Funds		726,517	-	726,517	765,132
Charitable activities:	8	2,210,591	13,826,042	16,036,633	16,994,370
Other Resources Expended		44,550	-	44,550	95,956
Total resources expended		2,981,658	13,826,042	16,807,700	17,855,458
Net Gains/(Losses) on Investments	7	497,117	-	497,117	(290,713)
Net Income/(Expenditure)	6	1,927,106	(180,300)	1,746,806	1,174,992
Reconciliation of funds					
Total funds brought forward		10,205,810	1,037,762	11,243,572	10,068,580
Total funds carried forward		12,132,916	857,462	12,990,378	11,243,572

Statement of Financial Position

at 31 March 2021

	Notes	Consolidated 2021 £	Consolidated 2020 £	Charity 2021 £	Charity 2020 £
Fixed assets					
Tangible assets	9	2,361,118	2,476,610	2,361,118	2,476,610
Investment Property	9	4,150,000	4,150,000	4,150,000	4,150,000
Investments	10	2,372,174	1,859,735	2,372,174	1,859,735
		8,883,292	8,486,345	8,883,292	8,486,345
Current assets					
Debtors	11	1,634,134	1,633,066	1,214,108	1,294,621
Short term investments	12	1,000,000	2,007,070	1,000,000	2,007,070
Cash at bank and in hand		9,227,044	4,931,938	9,227,025	4,931,379
		11,861,178	8,572,074	11,441,133	8,233,070
Creditors: amounts falling due within one year	13	6,668,229	4,460,136	6,352,264	4,245,382
Net current assets		5,192,949	4,111,938	5,088,869	3,987,688
Total assets less current liabilities		14,076,241	12,598,283	13,972,161	12,474,033
Provisions for liabilities and charges	14	1,085,862	1,354,710	1,085,862	1,354,710
Net assets		12,990,379	11,243,573	12,886,299	11,119,323
Total Funds					
Restricted funds	15	857,462	1,037,762	857,462	1,037,762
Unrestricted funds	16	12,132,916	10,205,810	12,028,837	10,081,561
Equity		1	1	-	-
		12,990,379	11,243,573	12,886,299	11,119,323

Chris Creegan

Chair

27 August 2021

Ross McAdam

Treasurer

27 August 2021

Statement of Cash Flows and Consolidated Statement of Cash Flows

for the year ended 31 March 2021

	Notes	Consolidated 2021 £	Consolidated 2020 £	Charity 2021 £	Charity 2020 £
Net cash inflow from Operating Activities	6(b)	3,325,244	1,042,108	3,325,784	1,206,656
Returns on Investments and Servicing of Finance	20(a)	45,224	62,060	45,224	62,060
Capital Expenditure	20(a)	(82,432)	(2,990,822)	(82,432)	(2,990,822)
Short Term Investment	20(a)	1,007,070	992,930	1,007,070	992,930
Increase / (Decrease) in Cash		4,295,106	(893,724)	4,295,646	(729,176)

Reconciliation of net cash flow to movement in net funds (note 17)

	Consolidated 2021 £	Consolidated 2020 £	Charity 2021 £	Charity 2020 £
(Decrease) / Increase in cash in the period	4,295,106	(893,724)	4,295,646	(729,176)
Cash outflow from change in debt	-	-	-	-
Change in net funds	4,295,106	(893,724)	4,295,646	(729,176)
Net funds at 1 April	4,931,938	5,825,662	4,931,379	5,660,555
Net funds at 31 March	9,227,044	4,931,938	9,227,025	4,931,379

Notes to the Financial Statements for Charity and Group

for the year ended 31 March 2021

1. Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

As allowed by paragraph 3(3) of Schedule 4 to the 2006 Companies Act, the trustees have, due to the special nature of the company's business, adapted the prescribed format for the profit and loss account.

Going Concern

The Financial Statements have been prepared on a going concern basis. The results for the year show a surplus of £1,746,806 for the Group, representing an increase of £571,814 from 2019/20 of which £497,117 represents the unrealised gain on quoted investments.

On 31 March 2021 SAMH had cash funds of £9.227 million and £1 million short-term investment with the Bank of Scotland (matured in July 2021), £2.372 million investment funds and a general reserve of £7.3 million.

On the 27 May the Trustee Board took the decision to increase financial investment funds by £5 million.

On 31 July 2021 SAMH had cash funds of £4.369 million, investment funds of £7.540 million and a general reserve of £7.6 million.

Taking a prudent approach, management has revised financial plans and cashflow forecasts for the period to 30 September 2022, covering at least 12 months from the approval of the financial statements. We have prepared detailed fundraising impact assessments and stress-tested all aspects of income and cash to ensure the organisation would have adequate cash reserves through a plausible worst case scenario.

Key assumptions applied through to the end of the going concern period, included:

- Surpluses on activities historically obtained would not be achieved going forward.
- Contracts due to be retendered will not be retained.
- No further ad hoc donations would be received that had not already been receipted in the year.
- All payments received on account held as creditors at 31 March 2021 would have to repaid.
- Restricted reserves would be utilised or repaid only for the purposes for which they were intended.

The outcome of this exercise demonstrated that, in the event of the plausible worst-case scenario conditions outlined above, through to the end of the going concern period the organisation would still hold £5.261 million unrestricted reserves in the form of cash or liquid investments. This is before applying any identified mitigating actions to reduce losses as they may occur through to September 2022.

Notes to the Financial Statements for Charity and Group (continued)

for the year ended 31 March 2021

1. Accounting policies (continued)

Mitigating actions available to the organisation include utilising the contingency amount of £0.270 million included within the cash flow forecast for the period providing. The charity would also seek to undertake a cost savings exercise focusing on costs which are not directly related to the delivery of contracts and are more discretionary in nature, however, the potential level of savings have not been quantified at this stage.

In addition, the organisation would have the further option of securing additional credit and loans against properties with an estimated value of £6.9 million. Based on the above the Trustees are confident that the financial outlook through to at least 12 months from the approval of these financial statements is manageable. Accordingly, these financial statements are prepared on a going concern basis.

Financial Instruments
The Group 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 amortised cost using the effective interest method.

Intercompany balances relate to recharge of services between SAMH and its trading subsidiary SAMH Services. These are accounted for in line with all trade debtors and creditors as noted above and balances are settled through payment on a routine basis / net off of liabilities between the entities.

Investments
Quoted investments are included in the financial statements at market value. The investments are revalued to market value immediately before disposal and at 31 March 2021. Any unrealised gains or losses arising from the revaluation are recognised at this point.

Investment Property
Investment property is held to earn rental income, for capital appreciation or both. These are carried at their fair values, based on annual market valuations as determined by independent valuers. Any surplus or deficit on revaluation is recognised in the income statement.

Repairs and renewals
Furniture and equipment purchased for services are accounted for as revenue expenditure.

Leasing commitments
Rentals payable under operating leases are charged to the income and expenditure account on a straight line basis over the lease term.

Pensions
The company operates a defined contribution pension scheme (Group Personal Pension) and contributions payable are charged to the income and expenditure account in the year incurred.

Depreciation
Fixed assets are initially recorded at cost. Investment Property is not depreciated. Assets in the course of construction are not depreciated until the asset is fully completed and ready for use.

Depreciation is provided on tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset by equal monthly instalments over its expected useful life as follows:

Freehold property	-	over 25 to 50 years
Property refurbishment	-	over 5 to 25 years
Information and Communication Technology	-	over 3 to 10 years
Office equipment and fittings	-	over 4 years
Tools and equipment	-	over 4 to 5 years
Motor vehicles	-	over 3 years

Notes to the Financial Statements for Charity and Group (continued)

for the year ended 31 March 2021

1. Accounting policies (continued)

Fund accounting
General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with restrictions imposed by the donors or contracts.

The aims and uses of funds are set out in Notes 15 and 16 on pages 49 - 53.

Income recognition
Operating income is recognisable once all performance conditions for the receipt of the money have been satisfied. Where these performance conditions have not been met, income is deferred until the conditions that limit recognition are met. Other income, such as donations, legacies and grants, is recognised when there is legal entitlement, it is quantifiable and there is reasonable certainty of receipt.

Where restrictions are attached to the defrayment of the monies, the income is restricted. Where no such conditions exist, the income is unrestricted.

Judgements and Estimates
The preparation of the Group's charity and consolidated financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of Income, Expenditure, Assets and Liabilities. The following areas have been identified as areas where significant judgements, estimates and assumptions have been applied.

- Payments received on account for contracts and performance related grants are reviewed at year end to ensure income is recognised in accordance with FRS102 and the charity SORP. Payments received on account for contracts and performance related grants relate to amounts received for which conditions for recognition of funding remain outstanding at 31 March 2021, (Note 13)
- Deferred Income is recognised in line with the stipulated timescales and/or when performance conditions are met, (Note 13)
- Provisions are reviewed in line with the most up to date information available to management to assess future costs resulting from previous events at 31 March 2021, (Note 13)
- The investment property value is assessed on an annual basis by an independent professional. Management have reviewed the latest position including discussions with valuers, there is no indication of impairment in the value of the carrying asset, (Note 9)

Allocation of expenditure
Liabilities are recognised on an accruals basis. Where possible, expenditure has been allocated directly to functional expenditure, fundraising, policy, campaigning and information, or governance in the Statement of Financial Activities. Where this is not possible, it has been allocated on the basis of time spent by staff on each activity.

Governance costs include both direct and indirect costs that relate to the general running of the Association. Direct costs include expenditure on Trustee meetings, and Company Secretary and Executive Management time. Indirect costs include an apportionment of various Directorate Costs, mostly from within the Chief Executive and Corporate Services Directorates, covering the general and financial management of the charity respectively.

Notes to the Financial Statements for Charity and Group (continued)

for the year ended 31 March 2021

1. Accounting policies (continued)

VAT

The Charitable Company is registered as a group for VAT but we can only partially recover VAT due to the exempt nature of our activities. Expenditure, therefore, is included gross of irrecoverable VAT.

The Company is a registered charity within the meaning of the Trustee Investment and Charities (Scotland) Act 2005 and recognised as a charity by HM Revenue & Customs. Trading activities undertaken operated through its subsidiary company, SAMH Services (Scotland) Limited and attract VAT where applicable. Group VAT registration number is 190 4877 78.

2. Events after the reporting period

SAMH has entered into a legal agreement for the sale of Hayweight House subject to a number of suspensive conditions being met.

3. Income

Note 15, pages 49 - 51, provides an analysis of sources and purpose of restricted income. Unrestricted income comprises fees and contributions for centrally managed activities from contracts and grants; investment income from property rental and bank interest; training; unrestricted fundraised income and payment by results funded services.

4. Staff costs and numbers for Charity and Group

	2021	2020
	£	£
Wages and salaries	11,245,762	11,254,743
Social Security Costs	1,016,172	965,458
Other Pension Costs	256,436	246,794
	12,518,370	12,466,995

The wages and salaries costs above include redundancy and termination payments made to 3 employees totalling £44,550 (2020 £91,145).

Trustees remuneration for their service during the year was £nil (2020 £nil).
£0 (2020 £77) was reimbursed to 0 (2020 1) Trustees for travel expenses.

The number of employees whose emoluments were greater than £60,000 for the year fell in the following bands:

	2021	2020
£60,000 to £70,000	2	1
£70,000 to £80,000	1	2
£80,000 to £90,000	2	1
£90,000 to £100,000	-	-
£100,000 to £110,000	-	-
£110,000 to £120,000	1	1

A total of £21,179 (2020 £20,763) was paid by the company to group personal pension schemes in respect of the staff above.

Notes to the Financial Statements for Charity and Group (continued)

for the year ended 31 March 2021

5. Staff costs and numbers for Charity and Group (continued)

The key management personnel of the company comprised the Chief Executive, Director of Corporate Services, Executive Director of Delivery and Strategic Development and Director of External Affairs

The employee benefits for key management personnel was salaries £362,981 (2020 £352,177) and pensions £17,933 (2020 £17,609).

The average monthly number of employees in the year was 550 (2020 - 574), of which 326 (2020 – 339) were full-time, and 224 (2020 – 235) were part-time employees.

This represents approximately 428 (2020 – 444) full-time equivalent staff during the year. The split by activity is:

	2021	2020
Fundraising	13	12
Community Based Services	336	350
Employment Services	19	18
Policy, campaigning and information	25	27
Management, Administration and Support	35	37
	428	444

The Association has arrangements in place for both temporary agency staff and seconded staff. During the year, £67,584 (2020 £128,558) was paid to various agencies for the supply of temporary frontline staff required at ad-hoc times to ensure continuous service provision.

Notes to the Financial Statements for Charity and Group (continued)

for the year ended 31 March 2021

6. Surplus for the year

a) This is stated after charging:

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Depreciation	182,602	188,156	182,602	188,156
Auditor's remuneration:				
Statutory audit services	55,000	50,000	50,000	45,000
Going concern Covid 19		14,000		14,000
Operating lease rentals				
Equipment	4,436	4,596	4,436	4,596
Property	18,498	18,498	18,498	18,498

Group Auditor's remuneration includes the audit of the SAMH Services (Scotland) Limited financial statements.

b) Reconciliation of surplus for the year to net cash flow from operating activities

	Consolidated 2021 £	Consolidated 2020 £	Charity 2021 £	Charity 2020 £
Surplus for the year	1,746,806	1,174,992	1,766,976	1,235,756
(Gain)/ loss from investments	(497,117)	290,713	(497,117)	290,713
Finance Income	(45,224)	(62,060)	(45,224)	(62,060)
Depreciation	182,602	188,156	182,602	188,156
(Increase)/Decrease in debtors	(1,068)	(389,729)	80,513	(400,635)
Increase/(Decrease) in creditors	2,208,093	(947,611)	2,106,882	(832,921)
Increase/(Decrease) in provisions	(268,848)	787,647	(268,848)	787,647
Net cash inflow from operating activities	3,325,244	1,042,108	3,325,784	1,206,656

7. Revaluation of investments

	2021 £	2020 £
Gain / (Loss) on fixed asset investments	497,117	(206,644)
(Loss) on revaluation of investment property	-	(84,069)
	497,117	(290,713)

Notes to the Financial Statements for Charity and Group (continued)

for the year ended 31 March 2021

8. Analysis of Expenditure on Charitable Activities

Charity Analysis of Expenditure on Charitable Activities

	Community Based Services	Employment	Policy & Campaigns	Total 2021	Total 2020
	£	£	£	£	£
Staff Costs	9,714,721	493,050	1,539,494	11,747,265	11,965,592
Property Costs	965,039	16,508	74,844	1,056,391	1,054,990
Other Direct costs	1,207,713	188,222	1,245,481	2,641,416	3,458,712
Governance & Support	346,960	18,102	80,680	445,742	363,192
Total	12,234,433	715,882	2,940,499	15,890,814	16,842,486

Please note that the above costs are allocated on actual or activity as appropriate.

Charity Analysis of Governance and Support

	Staff Costs	Other Direct	Total 2021	Total 2020
	£	£	£	£
Governance	198,486	73,103	271,589	238,145
Support	100,051	74,102	174,153	125,047
Total	298,537	147,205	445,742	363,192

Please note the above costs are allocated on the basis of activity.

Consolidated Analysis of Expenditure on Charitable Activities

	Community Based Services	Employment	Policy & Campaigns	Total 2021	Total 2020
	£	£	£	£	£
Staff Costs	9,853,249	493,050	1,539,494	11,885,793	12,109,883
Property Costs	965,039	16,508	74,844	1,056,391	1,054,990
Other Direct costs	1,215,004	188,222	1,245,481	2,648,707	3,466,305
Governance & Support	346,960	18,102	80,680	445,742	363,192
Total	12,380,252	715,882	2,940,499	16,036,633	16,994,370

Please note that the above costs are allocated on actual or activity as appropriate.

Consolidated Analysis of Governance and Support

	Staff Costs	Other Direct	Total 2021	Total 2020
	£	£	£	£
Governance	198,486	73,103	271,589	238,145
Support	100,051	74,102	174,153	125,047
Total	298,537	147,205	445,742	363,192

Please note the above costs are allocated on the basis of activity.

Notes to the Financial Statements for Charity and Group (continued)

for the year ended 31 March 2021

9. Tangible Fixed Assets for Charity and Group

	Heritable Property £	Investment Property £	Computer Equipment £	Office Equipment £	Vehicles £	Total £
Cost or Valuation:						
At 1 April 2020	3,561,058	4,150,000	1,042,291	599,881	35,532	9,388,762
Additions	-	-	67,110	-	-	67,110
At 31 March 2021	3,561,058	4,150,000	1,109,401	599,881	35,532	9,455,872
Depreciation:						
At 1 April 2020	(1,256,608)	-	(886,741)	(596,102)	(22,701)	(2,762,152)
Charge for the year	(145,239)	-	(24,164)	(1,355)	(11,844)	(182,602)
At 31 March 2021	(1,401,847)	-	(910,905)	(597,457)	(34,545)	(2,944,754)
Net book value:						
At 31 March 2021	2,159,211	4,150,000	198,496	2,424	987	6,511,118
At 31 March 2020	2,304,450	4,150,000	155,550	3,779	12,831	6,626,610

DM Hall carried out a valuation of Hayweight House as at 31 March 2021. The heritable property element recorded a gain of £487,574, this has not been reflected in the financial statements as these are recorded at cost and depreciated over its expected useful life as set out in Note 1. The net book value of the building at 31 March 2021 is £512,426.

Notes to the Financial Statements for Charity and Group (continued)

for the year ended 31 March 2021

10. Fixed Asset Investments for Charity and Group

	2021	2020
	£	£
Balance at 1 April	1,859,735	2,066,379
Additions	169,445	274,854
Disposals	(154,123)	(274,854)
Revaluations	497,117	(206,644)
Balance at 31 March	2,372,174	1,859,735

	2021	2020
Comprising:	£	£
Investments – market value	2,372,174	1,859,735
Investments – historic cost	2,210,821	2,026,260

All investments held are made up of listed equity investments with a publicly available price and available for immediate liquidation to cash.

11. Debtors

	Group 2021	Group 2020	Charity 2021	Charity 2020
	£	£	£	£
Trade Debtors	993,924	1,416,431	461,758	1,050,560
VAT	-	-	21,960	27,426
Amounts owed by group and associated undertakings	-	-	90,180	-
Sundry Debtors	106,147	5,623	106,147	5,623
Prepayments and accrued income	534,063	211,012	534,063	211,012
	1,634,134	1,633,066	1,214,108	1,294,621

12. Short Term Investments

	Group 2021	Group 2020	Charity 2021	Charity 2020
	£	£	£	£
Fixed term deposits	1,000,000	2,007,070	1,000,000	2,007,070

All short-term deposits have a maturity date less than 12 months from the 31 March 2021.

Notes to the Financial Statements for Charity and Group (continued)

for the year ended 31 March 2021

13. Creditors: amounts falling due within one year

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
PAYE and national insurance	283,253	333,774	283,253	333,774
VAT	315,933	274,869	-	-
Deferred Income	2,896,427	1,548,646	2,896,427	1,548,646
Trade Payables	361,017	390,957	360,985	390,925
Sundry Creditors	45,466	61,242	45,466	61,242
Accruals	879,243	429,014	879,243	429,014
Amounts owed to group and associated undertakings	80	81	80	60,228
Payments received on account for contracts and performance related grants.	1,886,810	1,421,553	1,886,810	1,421,553
	6,668,229	4,460,136	6,352,264	4,245,382

Payments received on account for contracts and performance related grants relate to amounts received for which conditions for recognition of funding remain outstanding at 31 March 2021. These credit balances will be released as the conditions are met on a grant by grant basis up to three years.

Deferred income is where the donors specify that grants given to the charity must be spent in future accounting periods when the performance conditions are met. Grant conditions are expected to be met over the next 5-year period.

14. Provisions for Liabilities and Charges for Charity and Group

	2021 £	2020 £
Balance at 1 April	1,354,710	567,063
Added during the year	-	1,178,008
Released during the year	(268,848)	(390,361)
Balance at 31 March	1,085,862	1,354,710

During the year we:

- Reduced provision for future losses by £92,146.
- Reduced the sleepover provision by £176,702 to nil On the 19th March 2021 the Supreme Court ruled that in the case of Mencap v Tomlinson Blake the time a worker is required to sleep on site does not count towards minimum wage calculations.

The remaining balance of £1,085,862 is for provisions for onerous contracts. Where contracts are forecast to make losses these are estimated over the life of the contract. The estimates are revised annually and the provisions adjusted accordingly. These provisions are estimated based on the information available to management at the time of approval and include Glasgow service £1,013,003, Forth Valley service £55,275 and Inverclyde £17,584.

Notes to the Financial Statements for Charity and Group (continued)

for the year ended 31 March 2021

15. Restricted funds for Charity and Group

	Balance at 1 April 2020	Incoming Resources	Outoing Resources	Balance at 31 March 2021
	£	£	£	£
Capital Reserve	158,358	-	(21,910)	136,448
Local Authorities	-	10,654,628	(10,654,628)	-
Health Boards	-	636,941	(636,941)	-
Scottish Government				
See Me	488,030	1,046,101	(1,160,518)	373,613
Respect*me*	128,267	300,480	(282,511)	146,236
Suicide National Programme	7,418	431,797	(416,654)	22,561
Comic Relief				
P.A.C.E	19,352	-	(19,352)	-
BIG Lottery				
Our Place	17,417	51,611	(36,230)	32,798
Let's Talk	5,814	42,455	(40,792)	7,477
Movember				
The Changing Room	37,237	58,311	(85,796)	9,752
Other Funders				
Co-op Partnership Funding	-	77,958	(77,958)	-
Morgan Stanley - Glasgow Connect	-	67,751	(67,751)	-
Sport Scotland Partnership		63,412	(50,832)	12,580
Barcapel Foundation	35,307	225	(35,532)	-
Foundation Scotland (Time for You)	-	43,750	(43,750)	-
Jo Malone	20,508	32,038	(11,607)	40,939
Scottish Sports Futures (Active to Grow)	-	22,000	(19,067)	2,933
Glasgow Communities Fund – Let's Talk Glasgow N.E.		20,727	(13,579)	7,148
Community Strides	-	17,472	(17,472)	-
Edinburgh Children's Hospital Charity	-	14,594	(14,594)	-
Other	120,054	63,491	(118,568)	64,977
Total	1,037,762	13,645,742	(13,826,042)	857,462

Notes to the Financial Statements for Charity and Group (continued)

for the year ended 31 March 2021

15. Restricted funds for Charity and Group (continued)

Capital reserve

This represents grants received from funding partners for the purchase of capital equipment. Depreciation on these assets will be charged to this fund in line with the depreciation policy.

Local Authorities

This represents funding received to deliver a wide range of social care services including housing support, care at home and care homes, GP link workers, children and young peoples' services, therapeutic horticulture and employment.

Health Boards

This is funding received from Health Boards (NHS Greater Glasgow and Clyde and NHS Tayside) for our Individual Placement Support employment service and therapeutic horticulture respectively.

See Me

This represents funds received from the Scottish Government and Comic Relief for Scotland's anti-stigma and discrimination programme, See Me. Expenditure incurred will be charged against this fund.

Respectme

This represents funds received from the Scottish Government to fund Scotland's anti-bullying service, Respect*me*. Expenditure incurred will be charged to this fund.

Suicide National Programme

This funding received from the Scottish Government on behalf of the National Suicide Prevention Leadership Group (NSPLG) to provide Delivery Lead resources for two of the 10 Actions: Public Awareness and Campaigns and Action and Understanding and Engaging with At Risk Groups. We also receive resources to lead the Lived Experience Panel which brings together people with experience of suicide to influence the work of the NSPLG.

P.A.C.E.

This project is funded by Comic Relief and works with key stakeholders to influence the decision making bodies to ensure that the voices of those with lived experience are heard, and to address the multiple barriers faced by people affected by mental health issues in participating in sport and physical activity.

Big Lottery

Our Place is a community based gardening and outdoor space project. Improving and maintaining people's mental health and wellbeing through a programme of Social and Therapeutic Horticulture.
Let's Talk raises awareness of Mental Health to people in communities and third sector organisations through pop up gatherings and engagement events through talks, leaflets/ flyers promoting positive mental health and sign posting to know where to go to seek help

The Changing Room

Funded by Movember, the aim of this project is to increase social connectedness and reduce loneliness and isolation in men in their middle years. Our initial project was with Hibernian Football Club, during the year ended 31 March 2020 we obtained joint funding from Movember and Big Hearts Foundation for a Changing Room project with Heart of Midlothian Football Club.

Notes to the Financial Statements for Charity and Group (continued)

for the year ended 31 March 2021

15. Restricted funds for Charity and Group (continued)

Co-op Partnership Funding

Funded by staff fundraising in Co-op stores and funeral care business along with cause related marketing initiatives to support a new and ambitious community resilience programme. The aim is to build mentally healthy communities and target populations where the need is greatest. £723,000 held as deferred income and will be released to match expenditure in FY2022.

Morgan Stanley – Glasgow Connect

The Morgan Stanley Glasgow Office have committed to raise £160K through staff fundraising to fund the Glasgow Connect project - a pilot whole school approach project working in disadvantaged areas in Glasgow. £170,000 has been raised, £97,000 is held as deferred income and will be released to match expenditure in FY2022

Sport Scotland Partnership

This is a national sport service offering design and delivery across various learning and development activities across key stakeholders such as Active Schools

Barcapel Foundation

This funding is to focus on young people at the time of transitioning from secondary school into further education; particularly on areas where there may be additional factors i.e. areas of deprivation, high incidence of recorded mental ill health and suicide. It will aim to support young people to improve understanding of mental health and wellbeing.

Foundation Scotland

Time for You offers access to three different levels of mental health support for workers affected by the pandemic ranging from self-help resources, to access to talking therapies such as cognitive behaviour therapy. SAMH fund this service in addition to Foundation Scotland.

Jo Malone

Funding from Estee Lauder to support Redhall Walled Garden in Edinburgh.

Scottish Sports Futures

Working in partnership with Scottish Sports Futures to deliver mental health awareness and promote resilience and wellbeing through the power of sport. Participants are Young People at present aged between 11-14.

Glasgow Communities Fund

Lets Talk NE is about about delivering face to face pop up gatherings and community engagement events as a means to get people talking and increasing knowledge about mental health.

Community Strides

This is funded by the Spirit of 2012 to support people in Scotland's BME communities to be more included in their community and better equipped to support their own physical health, mental health and wellbeing through the power of physical activity.

Edinburgh Children's Hospital Charity

Edinburgh Children's Hospital Charity has funded SAMH to support the mental health and well-being of the pupils and staff in Castlebrae Secondary in Edinburgh which serves an area facing significant economic, health and social challenges. The aim is to build a mentally healthy school.

Other

Comprises small grants from a range of funders.

Notes to the Financial Statements for Charity and Group (continued)

for the year ended 31 March 2021

16. Unrestricted Funds

Charity Unrestricted funds

	Balance at 1 April 2020 £	Incoming Resources £	Outgoing Resources £	Unrealised Gains/losses £	Balance at 31 March 2021 £
Designated					
Renewal and replacement fund	307,879	44,011	(42,264)	-	309,626
Revaluation Reserve	444,998	-	-	497,117	942,115
Capital reserve	921,740	-	(65,440)	-	856,300
Investment Reserve	1,257,424	1,601,772	(108,090)	-	2,751,106
	2,932,041	1,645,783	(215,794)	497,117	4,859,147
Unrestricted					
General reserve	7,149,520	2,640,215	(2,620,045)	-	7,169,690
Total	10,081,561	4,285,998	(2,835,839)	497,117	12,028,837

Consolidated Unrestricted funds

	Balance at 1 April 2020 £	Incoming Resources £	Outgoing Resources £	Unrealised Gains/losses £	Balance at 31 March 2021 £
Designated					
Renewal and replacement fund	307,879	44,011	(42,264)	-	309,626
Revaluation Reserve	444,998	-	-	497,117	942,115
Capital reserve	921,740	-	(65,440)	-	856,300
Investment Reserve	1,257,424	1,601,772	(108,090)	-	2,751,106
	2,932,041	1,645,783	(215,794)	497,117	4,859,147
Unrestricted					
General reserve	7,273,769	2,765,864	(2,765,864)	-	7,273,769
Total	10,205,810	4,411,647	(2,981,658)	497,117	12,132,916

Renewal and replacement fund

In order to provide for replacement and refurbishment, each building based service contributes to this renewal and replacement fund. The charge is based on a pre-determined rate per property per annum less actual replacement costs incurred during the year. In cases where a service would incur a deficit as a result of the charge computed, the amount of the transfer to the renewal and replacement fund is restricted to an amount which would limit the deficit on that service to nil. This reserve is reviewed annually and anything surplus to future designated requirements would be removed to the general unrestricted reserve.

Revaluation reserve

This represents the net movements from the revaluation of the investment property element of Hayweight House and net movements of the fixed asset investments. This designated reserve is held to mitigate against fluctuations in the value of investments.

Notes to the Financial Statements for Charity and Group (continued)

for the year ended 31 March 2021

16. Unrestricted funds (continued)

Capital reserve

This represents the net book value of those tangible fixed assets not included within other funds. Depreciation on these assets will be charged to this fund in line with the depreciation policy.

Investment reserve

In August 2018, the Trustee Board revised the Reserves Policy to reflect the creation of the Investment Reserve to support future strategic priorities over the next 5 years.

General reserve

This represents the balance of funds held which have no restrictions over how they may be spent. All transfers affecting the general reserve also have an impact on other reserves and are explained in those sections.

The designation of reserves is subject to periodic review and approval by the trustees.

17. Analysis of net assets

Charity Analysis of net assets

	Restricted Funds	Designated Funds	General Reserve	Total
	£	£	£	£
Tangible assets	136,448	3,365,465	3,009,205	6,511,118
Fixed Asset Investments	-	-	2,372,174	2,372,174
Debtors	1,116,531	-	97,577	1,214,108
Short Term Investments	-	-	1,000,000	1,000,000
Cash at bank and in hand	6,812,298	-	2,414,727	9,227,025
Creditors due within 1 year	(6,121,953)	-	(230,311)	(6,352,264)
Provisions	(1,085,862)	-	-	(1,085,862)
	857,462	3,365,465	8,663,372	12,886,299

Consolidated Analysis of net assets

	Restricted Funds	Designated Funds	General Reserve	Total
	£	£	£	£
Tangible assets	136,448	3,365,465	3,009,205	6,511,118
Fixed Asset Investments	-	-	2,372,174	2,372,174
Debtors	1,116,531	-	517,603	1,634,134
Short Term Investments	-	-	1,000,000	1,000,000
Cash at bank and in hand	6,812,298	-	2,414,746	9,227,044
Creditors due within 1 year	(6,121,953)	-	-546,276	(6,668,229)
Provisions	(1,085,862)	-	-	(1,085,862)
	857,462	3,365,465	8,767,452	12,990,379

Notes to the Financial Statements for Charity and Group (continued)

for the year ended 31 March 2021

17. Analysis of net assets (continued)

The designated funds are expected to be moved to unrestricted reserves over a period ranging between one year and fifty years in line with the depreciation of the assets or use for other purposes for which the funds have been designated. In the opinion of the Trustees, the assets of each fund are sufficient to meet the future liabilities of each fund.

18. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. Included in the consolidated financial statements is SAMH Services (Scotland) Limited (SSSL). The trading company provides an amount of corporation tax which through gift aid will be paid to SAMH from the distributable profits of SSSL.

UK Corporation tax rate is 19 per cent (2020: 19 per cent).

19. Financial commitments for Charity and Group

The annual commitment under non-cancellable operating leases was as follows:

	2021 £	2020 £
Leases expiring:		
Within one year – property	14,787	14,787
Within two to five years - property	4,161	4,161
	18,948	18,948

20. Notes to the Consolidated statement of cash flows

a) Gross cash flows:

	2021 £	2020 £
Returns on investments and servicing of finance:		
Interest received	45,224	62,060
	45,224	62,060
Capital expenditure:		
Payments to acquire tangible fixed assets	(67,110)	(2,990,822)
Payments to acquire fixed asset investments	(15,322)	-
Receipts from sales of investments	1,007,070	-
	924,638	(2,990,822)

b) Analysis of changes in net funds:

	At 1 April 2020 £	Cash flows £	Other changes £	At 31 March 2021 £
Cash at bank and in hand	4,931,938	4,295,106	-	9,227,044
	4,931,938	4,295,106	-	9,227,044

Notes to the Financial Statements for Charity and Group (continued)

for the year ended 31 March 2021

21. Related Party Transactions

SAMH supplies services to SAMH Services (Scotland) Limited. These transactions are on an 'arms-length' basis and costs charged to SAMH Services (Scotland) Limited are calculated on the basis of activity. During the year these amounted to £4,985,242 (2020 £5,522,669). At 31 March 2021, SAMH Services (Scotland) Limited owed SAMH £90,180, At 31 March 2020 SAMH owed SAMH Service (Scotland) Limited £60,147.

22. Pension commitments

The parent company operates two defined contribution pension schemes (Group Personal Pension Scheme). The assets of the scheme are held separately from those of the company in independently administered funds.

The pension cost charge represents contributions payable by the company to the funds and amounted to £83,045 (2020 £87,368) and £173,531 (2020 £159,426).

23. Group of Consolidated Companies

The results of SAMH Services (Scotland) Limited Registration number SC464846 are consolidated in the group financial statements.

Mental Health Scotland Ltd Registration No. SC613946 was established during the year. For the year ended 31 March 2021 Mental Health Scotland was entitled to exemption from audit under section 480 of the Companies Act relating to dormant companies and therefore has not been integrated into the Group financial statements.

For the year ended 31 March 2021 Angus Mental Health Association (AMHA) Registration No. SC220760, Charity Number SC022544 was entitled to exemption from audit under section 480 of the Companies Act relating to dormant companies. AMHA has not been integrated into the Group financial statements as their influence on the Group's net assets, financial position and results is not material.