

**COMPANY REGISTRATION NUMBER NI005568**

**CHARITY REGISTRATION NUMBER NIC100753**

**ACTION MENTAL HEALTH**

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

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 MARCH 2025**

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

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**For the Year Ended 31 March 2025**

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

**GENERAL INFORMATION**

**DIRECTORS – MAIN BOARD**

Mr D P McAuley - Chairman  
Mr W A McKeown - Vice Chairman  
Ms A Craigan - Treasurer  
Mrs S Cooke  
Mr P Corr  
Ms L Fleck  
Mrs R Kelly  
Mr H W R Kohner  
Prof G Lynch  
Mr J McAdams  
Mr D M McKeown  
Mr K McParland  
Mr J O'Brien  
Mr R Pannell  
Mr SW Robinson (resigned 5 July 2024)

**INDEPENDENT BOARD MEMBERS**

Mr D Brannigan  
Mr B McDonald  
Ms G Mornhinweg  
Mr D Morrissey

**SECRETARY**

Ms I Gallen

**CHIEF EXECUTIVE OFFICER**

Mr D Babington

**REGISTERED OFFICE**

AMH Central Office  
27 Jubilee Road  
NEWTOWNARDS BT23 4YH

**AUDITOR**

GMcG BELFAST  
Chartered Accountants &  
Statutory Auditor  
Alfred House  
19 Alfred Street  
BELFAST BT2 8EQ

**INVESTMENT BROKERS**

CCLA  
One Angel Lane  
LONDON EC4R 3AB

**COMPANY REGISTRATION NUMBER**

NI005568

**CHARITY REGISTRATION NUMBER**

NIC100753

**BANKERS**

Danske Bank  
Business Banking Centre, PO Box 183  
Donegall Square West, BELFAST BT1 6JS

**SOLICITORS**

Tughans  
The Ewart  
3 Bedford Square  
BELFAST BT2 7EP

Edwards & Co  
28 Hill Street  
BELFAST BT1 2LA

**ACTION MENTAL HEALTH**  
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**REPORT OF THE DIRECTORS**

The Directors present their report and the financial statements for the year ended 31 March 2025. The Directors have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preparing these accounts.

**CONSTITUTION**

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

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

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

Decisions on strategy, policy and material capital expenditure are taken by the full Board and it ensures the Strategic Plan guides the Executive, usually over a 3 year time span. Day to day decision making is under the supervision of the Chief Executive Officer, Mr D Babington, with regular reporting to the Board. There are 4 committees, the Finance, Audit and Risk, Nominations and Remuneration and Service Delivery and Development Committees. The Chief Executive Officer manages the Senior Management Team and together they ensure targets in the annual Operational Plan are achieved.

In line with corporate good practice there is an Audit and Risk Committee with 2 independent and 3 Board members and it meets at least 3 times a year; the Chief Executive Officer and Director of Business Support also attend, with the external auditors present when appropriate. An annual Directors' Conference is usually held in October to enable the Board and all managers to assess progress and consider the future. Due to unique challenges and pressures the Board instead held a Directors' Workshop in October, preceded by a similar one the previous February, and these provided the basis for discussion on priorities for the new 2025-2028 Strategy.

The Board met on 6 occasions, the Finance Committee 7 times, Audit and Risk Committee and Nominations and Remunerations Committees 4 times and the Service Delivery and Development Committee met 3 times. The Board and Committee meetings were conducted in a variety of ways, in person, hybrid or remotely and this has continued to facilitate attendance and engagement. In order to continue supporting Committees with delivering the estates review and wider digital transformation the Board retained the Property and Digital Transformation Sub-Committees to work closely with the Senior Management Team on plans for the future.

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

**REPORT OF THE DIRECTORS (Continued)**

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

The Nominations and Remuneration Committee consider pay levels for all staff and possible Cost of Living increases on an annual basis and seeks approval from the full Board for any increases. The Committee has commissioned various independent reviews of all staff salaries, benchmarking them against other locally based charities, sectors and National Joint Council (NJC) scales and the recommendations are taken into consideration by the Board each year. The Pay Policy Statement sets out the Board's approach to salaries and is on the website. In respect of the Chief Executive Officer and Senior Management Team the Committee has commissioned further independent advice which includes benchmarking against comparable roles in the sector. In the interests of transparency the annual accounts are available on the website

In order to provide lasting impact there is involvement in a number of partnerships with other charities in NI such as the Supported Employment Solutions (SES) consortium, co-led with the Cedar Foundation and delivering the Workable employment programme commissioned by the Department for Communities. Action Mental Health also leads the SkillSET partnership in delivering a UKSPF programme with 6 partners, which ends on 31 March 2026 and the EU funded Our Generation Peace Plus partnership of 9 partners which runs until 2027. There is also close involvement in delivering the DoH Mental Health Strategy with representation on the Mental Health Strategic Reform Board, various Workings Groups and one of the Mental Health Area Collaboratives. There is also close working with the Mental Health Collective, Mental Health Policy Group and NI Mental Health Policy Alliance and providing the secretariat for the All Party Group on Suicide at the Assembly.

**DIRECTORS**

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

Mrs A Craigan, Ms S Cooke, Ms L Fleck, Ms R Kelly, and Messrs. HWR Kohner, DP McAuley, WA McKeown, DM McKeown, J McAdams and Prof G Lynch, P Corr, K McParland, R Pannell, SW Robinson and J O'Brien all served.

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

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

**REPORT OF THE DIRECTORS (Continued)**

**DIRECTORS (continued)**

Directors' attendance at Board Meetings over the period up to 31<sup>st</sup> March 2025 is set out below; there were 6 meetings during the year.

Directors	Attendance
Cooke, Susan	3
Corr, Paul	6
Craigan, Angela	6
Fleck, Leeanne	3
Kelly, Roisin	4
Kohner, Billy	4
Lynch, Gerry	3
McAdams, Jonathan	5
McAuley, Damian	6
McKeown, Billy	4
McKeown, Diarmuid	5
McParland, Kevin	4
O'Brien, Jonny	5
Pannell, Roger	4
Robinson, Stephen (resigned 5 July 2024)	0

**RISK STRATEGY**

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

In managing the reserves, the Board is guided by the Investment Policy and its objective is to generate a return in excess of inflation over the long term whilst generating an income which is available to support existing services and new projects. The Reserves Policy is to hold a minimum of 6 months of planned expenditure to ensure continued financial security and to provide for contingencies. Diversification of the investments is the responsibility of CCLA, an external investment provider, and at times includes the use of a cash deposit account. CCLA is required to meet with the Finance Committee once a year to discuss performance, risk and adherence to the Investment Policy's ethical criteria.

**PRINCIPAL RISKS AND UNCERTAINTIES**

The Board continues to be frustrated by the regional context within which it operates. Whilst the Programme for Government was approved in February 2025 it failed to prioritise mental health and the Mental Health Strategy will soon reach the halfway point in its 10 year plan but with less than 20% of the required funding. This backdrop has contributed to the key risks and uncertainties currently affecting AMH, which are set out below:

- **Resources**

Unsurprisingly, the risk presented by regional financial pressures was the highest ongoing concern for the Board. Funding for the Mental Health Strategy again fell well short of agreed plans and this is against a backdrop of rising demand for mental health support due to the legacy of Covid, high economic inactivity rates and the Cost of Living crisis.

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

**REPORT OF THE DIRECTORS (Continued)**

**PRINCIPAL RISKS AND UNCERTAINTIES (Continued)**

- **Resources (continued)**

Evidence of this need had been experienced in AMH services which have received direct calls for assistance from desperate clients, or people walking in, something which rarely happened several years ago.

As with the previous year, UKSPF funding failed to offset the loss of EU funding for the Recovery and Employability services and the reduced impact meant fewer clients being supported and fewer staff dealing with increasing client need. In terms of other funding, securing some of the HOPE post primary counselling contract was a positive development, and also EU Peace Plus funding, to build peace through improved mental health & emotional wellbeing for young people.

The board continued to deliver plans to increase financial sustainability and this led to the sale of 2 owned sites in L/Derry and Downpatrick with a 3<sup>rd</sup> sale in Antrim agreed but not yet sold. Alongside steps to re-shape existing delivery the use of new technology was explored to generate income and fundraise more effectively.

- **Delivery and Staffing**

Recruitment and retention was a persistent challenge throughout the year which affected the whole sector and as a result the Board was concerned about the ability to deliver agreed outcomes. Overall the high staff turnover rate inevitably caused pressures for the Business Support teams and proved to be a major distraction for them. Helpfully the new HOPE counselling contract included the TUPE of staff so experienced counsellors were readily available and the new Peace Plus Our Generation team was swiftly recruited. But the overall demanding staffing situation is likely to continue so the Board has been carefully assessing salary levels and a Staff Survey is planned and all relevant HR policies are being reviewed to ensure the organisation is responsive to staff needs.

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

**OBJECTIVES AND ACTIVITIES**

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

As a voluntary organisation Action Mental Health continues to support people's mental health and well-being across the region through vocational training, supported employment options, personal development, counselling, health and well-being programmes and resilience building. The Directors have given due regard to the Charity Commission for Northern Ireland's guidance on public benefit in respect of its objectives and activities. The Objects and activities undertaken in relation to them are below:

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

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

**REPORT OF THE DIRECTORS (Continued)**

**OBJECTIVES AND ACTIVITIES (Continued)**

Programmes to support people recovering from mental ill-health have been delivered through UKSPF and the 5 Health Trusts' funding by 8 Recovery and Employability services; referrals continue to come from a variety of sources such as Health Trusts, Jobs and Benefits Offices, Education/Training providers and self-referrals. Clients are provided with person-centred well-being programmes to support soft skills development which support clients to move on to employment and/or more independent lives. There are also 3 services which cater specifically for younger people and they are delivered along similar lines to the existing services.

The Counselling service provides interventions for children, young people, adults and families depending on need and apart from counselling may include psychotherapy, music, art and play therapies. Support is provided for a range of issues such as stress, anxiety, depression, relationship difficulties, drug/alcohol misuse, self-harming and suicidal ideation. This year saw delivery starting in post primary schools for the HOPE contract, which included support in 59 schools, special schools and EOTAS settings. Interpreters are also provided for clients for whom English is not their first language.

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

As well as the focus on employment through the Recovery and Employability services the Workable employment programme was delivered and funded by the Department for Communities for people with mental health issues, which aims to secure and sustain employment for clients. The programme was delivered with 6 other charity partners as part of the SES partnership. Action Mental Health is still also the only provider of the Individual Placement Support service based in the Belfast Health Trust area, which focuses on placing people with mental health issues in the workplace first and training them thereafter.

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

In line with the Mental Health Strategy's Theme One priorities, a growing focus has been to build personal resilience within communities including young people in primary/secondary education, further education and higher education. The Schools and Community Wellbeing Team continued to deliver programmes including the Protect Life service which delivers suicide/self harm prevention services.

The 3 Men's Sheds in Antrim, Downpatrick and Enniskillen continued to support men over 50 years of age to learn new skills, socialise and connect. The long-term conditions project is delivered by the Pain and Condition Management team in the Western Trust and continued to provide people with the tools to self-manage their conditions. After new investment and IT systems the revised Workplace Wellbeing service was re-launched in January 2025 to continue to provide employers with wellbeing and resilience building support. Specialist projects to support clients to develop their own skills continued, such as the Vision project (Autistic Spectrum Disorder) and the Eating Disorders Support Team, both in the Southern Health Trust.

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

**REPORT OF THE DIRECTORS (Continued)**

**OBJECTIVES AND ACTIVITIES (Continued)**

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

AMH operates from 13 sites and many programmes and services are also delivered in the community, in local facilities such as partner organisations' offices, theatres/cinemas, health centres, sports clubs or schools.

- *To provide mental health and wellbeing support to military veterans, victims and survivors, prisoners/people in the criminal justice system and minority groups e.g. Ethnic Minorities, Travellers, LGBT, Asylum seekers/refugees and other minority groups.*

A diverse range of services are delivered focussed on identified needs within communities and particular groups are identified through regular engagement. Action Mental Health policy ensures all clients, whatever their background, are treated fairly and without any discrimination and as a result there is always a diverse range of clients being supported irrespective of sex, gender reassignment, marital / civil partnership status, pregnancy or maternity, religious or similar philosophical belief, political opinion, disability, racial group, sexual orientation or age.

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

A media campaign called 'I Am Someone' enabled clients to highlight the issue of mental health and to call for more resources across the sector, in particular using every opportunity to highlight the deficit in funding for the Mental Health Strategy. Other opportunities and fundraising events were used to speak out in the media and numerous client events used to raise awareness.

Throughout the year, the Client Forum committed to co-production by discussing and promoting client issues and corporate partners continued to raise publicity around mental health issues. Staff remain part of the Mental Health Policy Group, Mental Health Collective and NI Mental Health Policy Alliance, which are working to promote the work of the sector and to tackle underlying issues in it.

More information on Action Mental Health's work and achievements during 2024/25 is in the Annual Review, which is available from the Company's Registered Office and on its website.

**ACHIEVEMENTS AND PERFORMANCE**

This was the third and final year of the Board's Strategic Plan 2022-2025 and the scorecard reflects the fact that most objectives were achieved regardless of the demanding funding backdrop. UKSPF and Health Trusts' funding made a positive difference to client outcomes and met the targets set and new Peace Plus and HOPE funding was secured. Recruitment and retention was an ongoing issue and capacity stretched but large numbers of people needing support were still reached with a variety of services.

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

**REPORT OF THE DIRECTORS (Continued)**

**ACHIEVEMENTS AND PERFORMANCE (Continued)**

During the year 1,554 clients with mental health needs attended services remotely or in person provided by the Recovery and Employability teams and Workable. The Recovery and Employability teams provided programmes to 1,446 clients who achieved 1,226 accredited training outcomes and 266 progressed to paid employment, voluntary work, further education/training or other government programmes.

Regarding resilience building programmes delivered by the Schools and Community team and Workplace wellbeing, there were 19,062 direct beneficiaries. The Pain and Condition Management team in the Western Trust area ran 22 programmes throughout the year with 179 people participating in the self-management programme; also 124 older men attended the 3 Men's Sheds and 108 clients were supported through the Workable contract.

Regarding the Counselling service, there were 23,257 counselling/group work sessions provided to 4,189 individuals and families as follows:

Adult – 11,013 sessions to 2,262 clients

Children & Young People – 12,211 sessions to 1,918 clients

Families – 33 sessions to 9 families

There was a total of 44 leavers during the period made up of voluntary reasons (40) and involuntary (4), and turnover during the period was 21% with 13 staff leaving within the first 6 months of joining. The number of staff employed as at 31 March 2025 was 203.

Investors in People (IiP) 'We invest in people' PLATINUM accreditation was in place and reaccreditation will be taking place in November 2025.

**FINANCIAL REVIEW**

Once again this has been a difficult financial year for many organisations across the V&C sector with ongoing Cost of Living pressures, uncertainty about the future of UKSPF funding and then National Insurance rises from April 2025 which will increase the cost of employing staff. Impressive outcomes were achieved although the end of the 2 years of UKSPF funding was once again cast into uncertainty with a late bidding process for only 1 subsequent year in 2025-2026, which was secured. In addition, a bid was submitted for the HOPE post primary counselling contract and funding was secured for 3 years with a possible 2 year extension as well as the 4 years of Peace Plus funding. Against this uncertain backdrop and through careful monitoring and control by the Board and senior management, Action Mental Health completed the year in a relatively stable position but still seeking long-term financial sustainability.

The UKSPF programme and the 5 Health Trusts supported the Recovery and Employability services whilst a mix of Peace Plus, Education Authority, Public Health Agency, Victims and Survivors' Service funding and various grants supported all the other counselling and wellbeing and resilience building programmes. Unrestricted income continued through corporate partnerships and there is an expectation that it will return to increased pre-pandemic levels soon.

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

**REPORT OF THE DIRECTORS (Continued)**

**RESULTS**

Unrealised losses on investments were £60,655 (2024 - unrealised gains amounted to £230,070).

The overall net movement on funds for the year was a surplus of £1,124,944 (2024 – deficit £333,006). The surplus for the year includes a gain of £1,127,907 arising from the disposal of two properties during the period.

The charity spends all restricted monies that it receives and makes good any deficit on restricted funds from its general unrestricted reserves.

The closing balance on unrestricted reserves at 31 March 2025 was £7,071,250 (2024 - £5,946,306). No restricted reserves were held.

**RESERVES POLICY**

Due to the uncertain nature of AMH's funding, it is the Board's policy to maintain a designated risk reserve equal to six months' budgeted expenditure (see note 26). The level of free reserves at the year-end (excluding designated reserves) was £1,597,036 (2024 - £1,085,235).

**INVESTMENT POLICY AND PERFORMANCE**

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

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

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

The Finance Committee are content that overall investment performance was acceptable and in line with investment objectives. Performance is assessed by benchmarking against accepted industry comparators and by using two separate investment advisors.

**FUTURE PLANS**

Due to funding constraints and uncertainty surrounding future funding sources, a review of service delivery has been conducted. As a result of this review the Directors have put plans in place that are included in the new strategy for 2025-2028. The Directors acknowledge the uncertainty and challenges of recent years but remain committed to the fundamental objective of supporting people's mental health and well-being across the region.

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

**REPORT OF THE DIRECTORS (Continued)**

**DIRECTORS' RESPONSIBILITIES STATEMENT**

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

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

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

**STATEMENT OF DISCLOSURE OF INFORMATION TO AUDITOR**

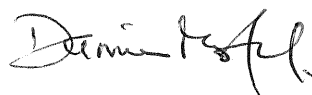
In so far as the Directors, who held office at the date of approval of the financial statements, are aware:

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

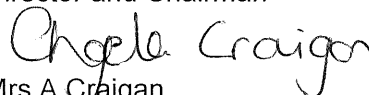
In approving the Report of the Directors the Directors also approve the Strategic Report.

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

On behalf of the Board of Directors



Mr D P McAuley  
Director and Chairman



Mrs A Craigan  
Director and Honorary Treasurer

Date: 26 June 2025

Registered in Northern Ireland  
No. NI005568

Charity Registration No: NIC100753

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

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

**OPINION**

We have audited the financial accounts of Action Mental Health (the 'charitable company') for the year ended 31 March 2025 which comprise the statement of financial activities, summary income and expenditure account, balance sheet, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025, and of the charitable company's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**BASIS FOR OPINION**

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

**CONCLUSIONS RELATING TO GOING CONCERN**

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

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

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

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

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

**OTHER INFORMATION**

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

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

**OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006**

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

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

**MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

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

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

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

**RESPONSIBILITIES OF DIRECTORS**

As explained more fully in the directors' responsibilities statement on page 10, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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



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

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

**AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS**

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

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

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

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

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

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

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

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



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

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

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

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

**AUDIT RESPONSE TO RISKS IDENTIFIED**

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

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

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

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



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

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

**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. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Gillian Johnston ACA (Senior Statutory Auditor)**  
**For and on behalf of GMcG BELFAST**

**Chartered Accountants**  
**Statutory Auditor**

**Alfred House**  
**19 Alfred Street**  
**Belfast**  
**BT2 8EQ**

**Date: 31 July 2025**

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

**STATEMENT OF FINANCIAL ACTIVITIES**  
**For the Year Ended 31 March 2025**

	Notes	Restricted Funds £	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOME AND ENDOWMENTS FROM:					
<b>Charitable activities:</b>					
Grants & contracted funding:	3				
- Rehabilitation programmes		4,026,123	-	4,026,123	4,095,012
- Welfare and education		841,739	81,439	923,178	854,995
- Therapeutic services		1,648,386	-	1,648,386	1,094,470
Other employment income	4	210,902	-	210,902	234,385
Contribution from trading activities:	4				
- Rehabilitation programmes		-	13,065	13,065	25,688
<b>Donations and legacies</b>	5	7,000	297,712	304,712	264,123
<b>Gain on disposal of assets</b>	6	-	1,127,907	1,127,907	-
<b>Other activities</b>	7	-	180,920	180,920	124,374
<b>Investments</b>	8	-	105,562	105,562	31,143
<b>TOTAL INCOME AND ENDOWMENT</b>		<u>6,734,150</u>	<u>1,806,605</u>	<u>8,540,755</u>	<u>6,724,190</u>
EXPENDITURE ON:					
<b>Charitable Activities</b>					
- Rehabilitation programmes	9	3,885,201	-	3,885,201	4,311,484
- Rehabilitation exceptional costs		-	-	-	267,763
- Employment services		245,934	-	245,934	233,805
- Welfare and education		1,098,583	132,676	1,231,259	1,093,664
- Therapeutic services		1,795,667	-	1,795,667	1,357,243
<b>Raising funds</b>	10	-	169,031	169,031	118,934
<b>Other</b>	12	-	28,064	28,064	36,097
<b>TOTAL EXPENDITURE</b>		<u>(7,025,385)</u>	<u>(329,771)</u>	<u>(7,355,156)</u>	<u>(7,418,990)</u>
<b>NET (EXPENDITURE)/INCOME BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>		(291,235)	1,476,834	1,185,599	(694,800)
<b>NET (LOSSES)/GAINS ON INVESTMENTS</b>					
Realised gain on investments		-	-	-	131,724
Unrealised (loss)/gain on investments		-	(60,655)	(60,655)	230,070
<b>NET (EXPENDITURE)/INCOME BEFORE TRANSFERS</b>		<u>(291,235)</u>	<u>1,416,179</u>	<u>1,124,944</u>	<u>(333,006)</u>

The Statement of Financial Activities continues on page 17.

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

**STATEMENT OF FINANCIAL ACTIVITIES (Continued)**  
**For the Year Ended 31 March 2025**

	Notes	Restricted Funds £	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
NET (EXPENDITURE)/INCOME BEFORE TRANSFERS		(291,235)	1,416,179	1,124,944	(333,006)
TRANSFER BETWEEN FUNDS	16	<u>291,235</u>	<u>(291,235)</u>	—	—
NET MOVEMENTS IN FUNDS		<u>—</u>	<u>1,124,944</u>	<u>1,124,944</u>	<u>(333,006)</u>
		£	£	£	£
RECONCILIATION OF FUNDS:					
<b>Funds at 1 April 2024</b>		<u>—</u>	<u>5,946,306</u>	<u>5,946,306</u>	<u>6,279,312</u>
<b>Funds at 31 March 2025</b>		<u>—</u>	<u>7,071,250</u>	<u>7,071,250</u>	<u>5,946,306</u>

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

All of the above amounts relate to continuing activities.

The notes on pages 22 to 38 form part of these financial statements.

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

**SUMMARY INCOME AND EXPENDITURE ACCOUNT**  
**For the Year Ended 31 March 2025**

	Notes	2025 £	2024 £
<b>INCOME</b>			
Charitable activities		6,821,654	6,250,460
Donations		304,712	264,123
Other activities		180,920	178,464
Investments		105,562	31,143
Gain on disposal of fixed assets		1,127,907	-
Realised gains on investments		-	131,724
Unrealised gain on investments		<u>-</u>	<u>230,070</u>
<b>Gross income</b>		<u>8,540,755</u>	<u>7,085,984</u>
<b>EXPENDITURE</b>			
Charitable activities		7,158,061	6,991,768
Charitable activities – exceptional costs		-	267,763
Raising funds		169,031	118,861
Other expenditure		28,064	40,598
Unrealised losses on investments		<u>60,655</u>	<u>-</u>
<b>Total expenditure</b>		<u>7,415,811</u>	<u>7,418,990</u>
<b>NET INCOME /(EXPENDITURE) FOR THE YEAR</b>	1	<u>1,124,944</u>	<u>(333,006)</u>

Income and expenditure relates to continuing activities.

**NOTE TO THE SUMMARY INCOME AND EXPENDITURE ACCOUNT**  
**For the Year Ended 31 March 2025**

**1. ANALYSIS OF NET EXPENDITURE:**

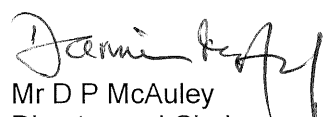
	2025 £	2024 £
Net expenditure for the year excluding gains/losses on investment portfolio held	1,185,599	(563,076)
Unrealised (loss)/gain on investment portfolio held	<u>(60,655)</u>	<u>230,070</u>
	<u>1,124,944</u>	<u>(333,006)</u>


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

**BALANCE SHEET**  
**At 31 March 2025**

	Notes	2025 £	2024 £
<b>FIXED ASSETS</b>			
Tangible assets	17	1,133,926	1,712,150
Investment property	18	420,576	-
Investments	19	<u>5,247,589</u>	<u>4,417,630</u>
		<u>6,802,091</u>	<u>6,129,780</u>
<b>CURRENT ASSETS</b>			
Stocks	20	19,549	17,065
Debtors	21	862,478	571,080
Cash at bank and in hand		<u>669,703</u>	<u>68,007</u>
		1,551,730	656,152
<b>CREDITORS: Amounts falling due within one year</b>	22	<u>(1,282,571)</u>	<u>(839,626)</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>269,159</u>	<u>(183,474)</u>
<b>NET ASSETS</b>		<u>7,071,250</u>	<u>5,946,306</u>
<b>CAPITAL AND RESERVES</b>			
Unrestricted funds:			
General fund	26	2,341,002	1,085,235
Revaluation reserve	25	810,536	871,191
Designated funds	26	<u>3,919,712</u>	<u>3,989,880</u>
		<u>7,071,250</u>	<u>5,946,306</u>

The financial statements were approved and authorised for issue by the Board of Directors on 26/06/2025 and were signed on its behalf by:

  
 Mr D P McAuley  
 Director and Chairman

  
 Mrs A Craigan  
 Director and Honorary Treasurer

Company Registration Number – NI005568

The notes on pages 22 to 38 form part of these financial statements.

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

**STATEMENT OF CASH FLOWS**  
**For the Year Ended 31 March 2025**

	Notes	2025 £	2024 £
<b>NET CASH FROM OPERATING ACTIVITIES</b>	1	<u>177,130</u>	<u>52,211</u>
Interest received		105,562	23,100
Dividends received		-	8,042
Purchase of tangible fixed assets		(37,703)	-
Purchase of fixed asset investments		(1,500,000)	(11,777)
Receipts from sale of tangible fixed assets		1,247,321	-
Receipts from sale of fixed asset investments		-	2,817,360
Decrease in cash held in investment portfolio		<u>609,386</u>	<u>2,426,875</u>
<b>NET CASH FROM INVESTING ACTIVITIES</b>		<u>424,566</u>	<u>409,850</u>
<b>INCREASE IN CASH AND CASH EQUIVALENTS</b>		<u>601,696</u>	<u>462,061</u>
<b>CASH AT 1 APRIL 2024</b>		<u>68,007</u>	<u>(394,054)</u>
<b>CASH AT 31 MARCH 2025</b>		<u>669,703</u>	<u>68,007</u>
<b>CASH CONSISTS OF:</b>			
Cash at bank and on hand		<u>669,703</u>	<u>68,007</u>
<b>CASH EQUIVALENTS</b>			£
<b>INVESTMENTS HELD ON DEPOSIT AT 1 APRIL 2024</b>			<u>2,434,532</u>
Outflow from transfers on investment portfolios			<u>(609,386)</u>
<b>INVESTMENTS HELD ON DEPOSIT AT 31 MARCH 2025</b>			<u>1,825,146</u>

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

**NOTES TO THE STATEMENT OF CASH FLOWS**  
**For the Year Ended 31 March 2025**

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

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Net expenditure before other recognised gains and losses	1,185,599	(694,800)
Interest received	(105,562)	(23,100)
Dividends received	-	(8,042)
Depreciation and amortisation	75,937	122,710
Increase in stocks	(2,484)	(1,349)
(Increase)/decrease in debtors	(291,398)	772,314
Increase/(decrease) in creditors	<u>442,945</u>	<u>(115,522)</u>
Net cash from operating activities	<u>177,130</u>	<u>52,211</u>

**2. ANALYSIS OF CHANGES IN NET (DEBT)/FUNDS**

	<b>At 1 April 2024</b>	<b>Cashflows</b>	<b>At 31 March 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cash at bank	<u>68,007</u>	<u>601,696</u>	<u>669,703</u>
Investments on deposit	<u>2,434,532</u>	<u>(609,386)</u>	<u>1,825,146</u>
Net funds at 31 March 2025	<u>2,502,539</u>	<u>(7,690)</u>	<u>2,494,849</u>

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended 31 March 2025**

**1. ACCOUNTING POLICIES**

- (a) Action Mental Health (AMH) is a private company limited by guarantee and registered in Northern Ireland. The registered office of AMH is at AMH Central Office, 27 Jubilee Road, Newtownards.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Companies Act 2006, Charity Law and UK Generally Accepted Practice.

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

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended 31 March 2025**

**1. ACCOUNTING POLICIES (Continued)**

(f) Support costs allocation

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

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

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

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

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

Land	None
Buildings	4% and 2%
Plant and machinery	20% and 16.66%
Fixtures, fittings, tools & other equipment	20% and 33.33%

(j) Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, or in the case of property transferred from land and buildings at its fair value at the date of transfer with any change in value being reported through other comprehensive income. Subsequently it is measured at fair value at each reporting date. Changes in fair value are recognised in the Statement of Financial Activities.

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

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

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended 31 March 2025**

**1. ACCOUNTING POLICIES (Continued)**

- (l) Stocks are stated at the lower of cost and net realisable value. Cost is determined on a first in first out basis. Net realisable value is the price at which the stock can be realised in the normal course of business. Provision is made for obsolescent, slow moving and defective stocks.
- (m) Employee benefits
- When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.
- The charity operates a defined contribution pension scheme, the assets of which are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable to the scheme in the accounting period.
- (n) Investments, excluding subsidiary undertakings, are stated on the balance sheet at fair value and all movements, including realised and unrealised gains and losses, are shown in the Statement of Financial Activities. Fair value reflects the published market value of investments held. Realised gains and losses are the aggregate of the difference between sales proceeds and opening fair value (or on addition if purchased during the year). Unrealised gains and losses represent the movement in market value during the year.
- (o) As a registered charity, Action Mental Health is not liable to either Income Tax or Corporation Tax.
- (p) Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.
- (q) Rentals payable and receivable under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.
- (r) Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

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

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended 31 March 2025**

**1. ACCOUNTING POLICIES (Continued)**

(s) Judgements and key sources of estimation uncertainty

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

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

Investment property - At each reporting date investment property is remeasured to fair value. The Directors assess fair value in the light of the commercial property market in Northern Ireland and consider property yields and transactions in similar properties. Assessing the fair value of investment property involves some judgement and estimation uncertainty the extent of which can depend on the level of transactions in the property market of similar properties.

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

(t) Financial instruments

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

**2. MEMBERS LIABILITY**

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

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

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended 31 March 2025**

**3. GRANTS AND CONTRACTED FUNDING**

	<b>Restricted Funds £</b>	<b>Unrestricted Funds £</b>	<b>Total Funds 2025 £</b>	<b>Total Funds 2024 £</b>
<b>Amounts received and receivable</b>				
<i>Rehabilitation programmes</i>				
<b>Contracted funding</b>				
Health & Social Care Trusts:				
Northern	325,898	-	325,898	280,426
Southern	394,411	-	394,411	363,608
Belfast	311,635	-	311,635	295,871
South Eastern	856,433	-	856,433	1,089,281
Western	485,465	-	485,465	465,115
<b>Grants</b>				
UKSPF	1,532,696	-	1,532,696	1,490,738
PHA	78,810	-	78,810	73,600
CLEAR Project	13,107	-	13,107	6,365
DoH Core grant	31,804	-	31,804	31,804
PHA Distribution fund	-	-	-	1,051
ChatPal	-	-	-	(13,015)
Arts Council	6,000	-	6,000	-
BCPP grant	-	-	-	2,400
Sundry grants	181	-	181	11,148
Mentir	(24,494)	-	(24,494)	-
A & O Sherman	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>-</u>
	4,021,946	-	4,021,946	4,098,392
Amounts deferred b/forward	81,971	-	81,971	51,807
Amounts deferred c/forward	<u>(77,794)</u>	<u>-</u>	<u>(77,794)</u>	<u>(55,187)</u>
<b>Funding utilised</b>	<u><u>4,026,123</u></u>	<u><u>-</u></u>	<u><u>4,026,123</u></u>	<u><u>4,095,012</u></u>

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

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended 31 March 2025**

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

	<b>Restricted Funds £</b>	<b>Unrestricted Funds £</b>	<b>Total Funds 2025 £</b>	<b>Total Funds 2024 £</b>
<i>Welfare and Education Services</i>				
<b>Grants –</b>				
Southern H&SC Trust	61,439	-	61,439	56,522
Western H&SC Trust	62,754	-	62,754	61,075
SEUPB – Peace IV/Plus	772,589	-	772,589	211,125
PHA	135,284	-	135,284	113,592
AMH Works	-	69,934	69,967	124,449
Dept. of Justice	-	-	-	2,160
Dept. for Communities	13,064	-	13,064	48,478
Mindful Carers				
- Community Fund	25,301	-	25,301	36,378
Yew Project				
- Community Fund	-	-	-	8,580
Private Trust	100,000	-	100,000	100,000
MNDA	-	-	-	7,102
ANBC	4,465	-	4,465	2,140
Sundry	-	-	-	(270)
ACNI – Lottery	115,889	-	115,889	115,720
Col	4,641	-	4,641	-
RTE Appeal	4,470	-	4,470	-
FODC	1,495	-	1,495	-
Schools Program	<u>5,813</u>	<u>-</u>	<u>5,813</u>	<u>-</u>
	1,307,206	69,934	1,377,138	887,051
Amounts deferred b/forward	77,239	34,730	111,969	79,913
Amounts deferred c/forward	<u>(542,704)</u>	<u>(23,225)</u>	<u>(565,929)</u>	<u>(111,969)</u>
<b>Funding utilised</b>	<u><u>841,741</u></u>	<u><u>81,439</u></u>	<u><u>923,178</u></u>	<u><u>854,995</u></u>

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

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended 31 March 2025**

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

	Restricted Funds £	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
<b>Therapeutic Services</b>				
DfC Neighbourhood Renewal	108,797	-	108,797	68,872
VSS	65,398	-	65,398	73,928
BH&SCT	168,086	-	168,086	165,018
SEH&SCT	188,560	-	188,560	197,113
PHA	489,526	-	489,526	388,252
Schools Programme	1,750	-	1,750	29,045
MNDA	-	-	-	20,700
Community Foundation	-	-	-	25,299
Yew Project				
- Community Fund	38,595	-	38,595	152,475
Saturday Hospital Fund				
- Community Fund	10,230	-	10,230	10,000
Mencap	-	-	-	2,691
Education Authority	558,500	-	558,500	-
MS Society	-	-	-	-
BCC Revenue	-	-	-	-
Urban Villages	-	-	-	-
Other	<u>4,105</u>	<u>-</u>	<u>4,105</u>	<u>199</u>
	1,633,547	-	1,633,547	1,133,592
Amounts deferred b/forward	156,343	-	156,343	117,221
Amounts deferred c/forward	<u>(141,504)</u>	<u>-</u>	<u>(141,504)</u>	<u>(156,343)</u>
<b>Funding utilised</b>	<u>1,648,386</u>	<u>-</u>	<u>1,648,386</u>	<u>1,094,470</u>
<b>Total grants and contracted funding utilised</b>	<u>6,516,248</u>	<u>81,439</u>	<u>6,597,687</u>	<u>6,044,447</u>

In the prior year income from grants and contract funding was attributable to restricted funds with the exception of £89,719 which was unrestricted.

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

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended 31 March 2025**

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

	Restricted Funds £	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Other Employment income	<u>201,902</u>	<u>-</u>	<u>201,902</u>	<u>234,385</u>
Contribution from trading activities:				
- Rehabilitation programmes	<u>-</u>	<u>13,065</u>	<u>-</u>	<u>25,688</u>

In the prior year £234,385 was attributable to restricted funds and £25,688 was attributable to unrestricted funds.

**5. DONATIONS AND LEGACIES**

	Restricted Funds £	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
General				
- Community	-	103,354	103,354	83,455
- Corporate	-	40,854	40,854	47,362
- Individual	-	22,556	22,556	40,019
- Schools	-	4,493	4,493	9,895
- Other	7,000	36,674	43,674	49,885
Hendersons	-	14,085	14,085	37,507
All State	-	45,697	45,697	-
NTNI	-	20,000	20,000	-
I Craig	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
	<u>7,000</u>	<u>297,713</u>	<u>304,713</u>	<u>264,123</u>

Amounts included as general above represent all donations received of less than £10,000.

In the prior year all income from donations and legacies was attributable to unrestricted funds with the exception of £4,000 which was attributable to restricted funds.

**6. GAIN ON DISPOSAL OF ASSETS**

During the year, two owned properties in L/Derry and Downpatrick were sold, realising a surplus of £1,127,907.

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

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended 31 March 2025**

**7. OTHER ACTIVITIES**

	<b>Restricted Funds £</b>	<b>Unrestricted Funds £</b>	<b>Total Funds 2025 £</b>	<b>Total Funds 2024 £</b>
Administration fees	-	36,351	36,351	35,941
Rents and room hire	-	76,852	76,852	44,963
External training fees	-	21,580	21,580	11,544
Sundry income	-	11,529	11,529	16,614
Client contribution	-	4,641	4,641	4,392
Other counselling fees	-	18,920	18,920	-
ROC income	<u>-</u>	<u>11,047</u>	<u>11,047</u>	<u>10,920</u>
	<u>-</u>	<u>180,920</u>	<u>180,920</u>	<u>124,374</u>

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

**8. INVESTMENTS**

	<b>Restricted Funds £</b>	<b>Unrestricted Funds £</b>	<b>Total Funds 2025 £</b>	<b>Total Funds 2024 £</b>
Interest	-	105,562	105,562	23,100
Dividends	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,043</u>
	<u>-</u>	<u>105,562</u>	<u>105,562</u>	<u>31,143</u>

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

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

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended 31 March 2025**

**9. EXPENDITURE ON CHARITABLE ACTIVITIES**

**Summary by activity**

	<b>Direct Costs £</b>	<b>Support Costs £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Rehabilitation programmes	3,239,827	645,374	3,885,201	4,311,484
Rehabilitation exceptional costs	-	-	-	267,763
Employment services	205,082	40,852	245,934	233,805
Welfare and education services	1,026,734	204,526	1,231,260	1,093,664
Therapeutic services	<u>1,497,387</u>	<u>298,280</u>	<u>1,795,667</u>	<u>1,357,243</u>
	<u>5,969,030</u>	<u>1,189,032</u>	<u>7,158,062</u>	<u>7,263,959</u>

In the current year £132,676 expenditure on charitable activities was attributable to unrestricted funds (2024 - £132,343). All other expenditure on charitable activities was attributable to restricted funds in both years.

In the prior year, as a result of AMH restructuring its service provision, a voluntary redundancy process was undertaken resulting redundancy costs of £267,763 which were included as exceptional costs in connection with rehabilitation programmes.

**10. RAISING FUNDS**

**Summary by activity**

	<b>Direct Costs £</b>	<b>Support Costs £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Fundraising and awareness costs	<u>140,953</u>	<u>28,078</u>	<u>169,031</u>	<u>118,934</u>

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

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

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended 31 March 2025**

**11. SUPPORT COSTS BY CATEGORY**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Support Costs</b>		
Administration and Finance	<u>1,217,110</u>	<u>941,805</u>

Support costs are made up of the following:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Staff costs	900,189	736,935
Office costs	13,274	11,927
Premises	14,722	15,702
Other costs	<u>105,225</u>	<u>177,240</u>
	<u>1,217,110</u>	<u>941,805</u>

**12. OTHER**

	<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Investment management fees	-	-	-	3,887
Governance costs	<u>-</u>	<u>28,064</u>	<u>28,064</u>	<u>32,210</u>
	<u>-</u>	<u>28,064</u>	<u>28,064</u>	<u>36,097</u>

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

**13. GOVERNANCE COSTS**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Auditor's remuneration		
- Statutory audit	7,920	9,480
- Other assurance services	7,554	8,028
Other professional fees	10,778	3,745
Board, Committee costs	<u>1,812</u>	<u>10,957</u>
	<u>28,064</u>	<u>32,210</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended 31 March 2025**

**14. NET INCOME BEFORE TRANSFERS**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Depreciation:		
- owned tangible fixed assets	75,937	122,710
Auditor's remuneration - statutory audit	7,920	9,480
- other financial services	7,554	8,028
Gain on disposal of investments	-	131,724
(Loss)/gain on fair value movement of investments	(60,655)	230,070
Operating leases rentals	<u>159,870</u>	<u>137,564</u>

**15. STAFF COSTS**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
(a) Staff costs		
Wages and salaries	4,780,410	4,553,282
Social security costs	429,416	407,224
Agency and seconded staff	23,151	34,431
Pension costs – defined contribution schemes	249,250	238,945
Redundancy	<u>12,973</u>	<u>267,763</u>
	<u>5,495,199</u>	<u>5,501,645</u>

(b) One staff member earned between £80,000 and £90,000 (2024 – one staff member earned between £80,000 and £90,000).

	<b>2025</b>	<b>2024</b>
	<b>No.</b>	<b>No.</b>
(c) Average number of persons directly employed:		
Office and management	27	28
Supervision and instruction	137	146
Support staff	<u>30</u>	<u>30</u>
	<u>194</u>	<u>204</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended 31 March 2025**

**15. STAFF COSTS (Continued)**

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

No fees were paid to any director for their services as Board members. No travel expenses were reimbursed to Directors in the current year (2024 – £Nil). No amounts were paid directly to third parties.

The total amount of employee benefits received by key management personnel is £244,174 (2024 - £229,401). The charity considers its key management personnel to comprise the Chief Executive Officer, Director of Business Support and Director of Operations.

**16. TRANSFERS BETWEEN FUNDS**

An amount of £291,235 (2024 - £938,045) was transferred from unrestricted funds to restricted funds as a contribution from general funds which the Directors wish to apply towards the shortfall between restricted funds received and expended in the year.

**17. TANGIBLE FIXED ASSETS**

	<b>Land &amp; buildings (long leasehold)</b>	<b>Plant &amp; machinery</b>	<b>Fixtures, fittings, tools &amp; other equipment</b>	<b>Total</b>
	£	£	£	£
<b>Cost:</b>				
At 1 April 2024	6,322,722	359,381	75,418	6,757,521
Additions	-	2,953	34,750	37,703
Disposals	<u>(2,502,539)</u>	<u>(119,923)</u>	<u>(22,732)</u>	<u>(2,645,194)</u>
At 31 March 2025	<u>3,820,183</u>	<u>242,411</u>	<u>87,436</u>	<u>4,150,030</u>
<b>Depreciation:</b>				
At 1 April 2024	4,625,818	345,267	74,286	5,045,371
Charges for the year	64,604	4,679	6,654	75,937
Disposals	<u>(1,962,549)</u>	<u>(119,923)</u>	<u>(22,732)</u>	<u>(2,105,204)</u>
At 31 March 2025	<u>2,727,873</u>	<u>230,023</u>	<u>58,208</u>	<u>3,016,104</u>
<b>Net book value:</b>				
At 31 March 2025	<u>1,092,310</u>	<u>12,388</u>	<u>29,228</u>	<u>1,133,926</u>
At 31 March 2024	<u>1,696,904</u>	<u>14,114</u>	<u>1,132</u>	<u>1,712,150</u>

Included in long leasehold land and buildings is land costing £87,250. Land is not depreciated.

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

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended 31 March 2025**

**18. INVESTMENT PROPERTY**

	£
As at 1 April 2024	-
Transferred from land and buildings	<u>420,576</u>
At 31 March 2025	<u>420,576</u>

The fair value of the investment property has been arrived at by the directors at 31 March 2025. In assessing fair value, the Directors have considered the opinion of an independent property agent, taking account of yields obtained on similar properties in the local property market.

The historic cost of investment property is £1,178,242, with an aggregate accumulated depreciation charge of £801,541 resulting in a carrying amount under historic cost of £376,701.

**19. FIXED ASSET INVESTMENTS**

	<b>Quoted Investments £</b>
As at 1 April 2024	4,417,630
Additions, at cost	800,000
Investment income retained	90,614
Unrealised (loss)/gain on revaluation	<u>(60,655)</u>
At 31 March 2025, at market value	<u>5,247,589</u>
At 31 March 2025, at historical cost	<u>4,437,053</u>

The charity's investments are managed by an independent investment manager. Included in investments are cash deposit balances of £1,825,146 (2024 - £2,434,532) held as part of the investment portfolio.

**20. STOCKS**

	<b>2025 £</b>	<b>2024 £</b>
Raw materials and consumables	<u>19,549</u>	<u>17,065</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended 31 March 2025**

**21. DEBTORS**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade debtors	369,870	211,571
Grants due – PeacePlus	306,708	-
Grants due - UKSPF	14,472	79,056
Grants due - Peace IV	-	53,042
Grants due - Other	-	31,087
Prepayments and accrued income	156,316	194,527
Other debtors	<u>15,112</u>	<u>1,797</u>
	<u><b>862,478</b></u>	<u><b>571,080</b></u>

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

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	212,688	202,873
Other taxation and social security	100,906	95,463
Deferred income	789,116	331,914
Accruals and other creditors	<u>179,861</u>	<u>209,376</u>
	<u><b>1,282,571</b></u>	<u><b>839,626</b></u>

**23. DEFERRED INCOME**

	<b>Under 1</b>	<b>Over 1</b>	<b>Total</b>
	<b>year</b>	<b>year</b>	<b>£</b>
	<b>£</b>	<b>£</b>	
At 1 April 2024	331,914	-	331,914
Amounts released to income	(331,914)	-	(331,914)
Amounts deferred from income	<u>789,116</u>	<u>-</u>	<u>789,116</u>
At 31 March 2025	<u><b>789,116</b></u>	<u><b>-</b></u>	<u><b>789,116</b></u>

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

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>Funds</b>	<b>Funds</b>	<b>Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	1,133,926	-	1,133,926
Investments and investment property	5,668,165	-	5,668,165
Net current assets	<u><b>269,159</b></u>	<u><b>-</b></u>	<u><b>269,159</b></u>

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

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended 31 March 2025**

**25. REVALUATION RESERVE**

	£
At 1 April 2024	871,191
Net transfer to general fund	<u>(60,655)</u>
At 31 March 2025	<u>810,536</u>

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

**26. OTHER UNRESTRICTED FUNDS**

	General Fund £	Designated Capital Utilised Fund £	Designated Risk Reserve Fund £	Total £
<b>Unrestricted</b>				
At 1 April 2024	1,085,235	280,385	3,709,495	5,075,115
Surplus for the year	1,124,944	-	-	1,124,944
Transfer to/from general fund	31,917	-	(31,917)	-
Net transfer from revaluation reserve	60,655	-	-	60,655
Amortisation of capital grants	<u>38,251</u>	<u>(38,251)</u>	<u>-</u>	<u>-</u>
At 31 March 2025	<u>2,341,002</u>	<u>242,134</u>	<u>3,677,578</u>	<u>6,260,714</u>

**Capital utilised fund:**

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

**Risk reserve fund:**

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

**27. TAXATION**

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

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

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended 31 March 2025**

**28. CONTINGENT ASSETS AND LIABILITIES**

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

**29. CONDUIT FUNDING**

AMH acts as lead partner on a number of projects. At the balance sheet date AMH held the following balances on behalf of partner organisations.

	<b>PIPS</b>
	<b>£</b>
Debtor	-
Cash at Bank	18,455
Creditor	18,455

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

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

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £249,250 (2024 - £238,945).

**31. RELATED PARTY TRANSACTIONS**

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

**32. OPERATING LEASE COMMITMENTS**

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

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Not later than one year	171,626	137,189
Later than one and not later than five years	80,000	80,000
Later than five years	<u>110,000</u>	<u>130,000</u>