SCOTTISH CHARITABLE INCORPORATED ORGANISATION

REGISTERED CHARITY NUMBER: SC052555

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

FOR

MENTAL HEALTH NETWORK GREATER GLASGOW (SCIO)

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

MENTAL HEALTH NETWORK GREATER GLASGOW (SCIO)

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MENTAL HEALTH NETWORK GREATER GLASGOW (SCIO)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their report with the financial statements of the charity for the year ended 31 March 2026. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

Significant activities

The organisation has developed its activities to meet strategic needs in relation to the patient experience of receiving mental health services in NHS Greater Glasgow and Clyde. We do this by undertaking a number of activities such as patient and carers conversations both within hospital settings and in the community, public engagement events and our member's focus groups. Peer support groups have been set up to help with the development of future mental health services both delivered by NHS and Third Sector as well as lived experience support to our members. Volunteering opportunities are available. Training is delivered on topics such as suicide prevention, suicide bereavement and mental health awareness.

Volunteers

All Trustees are volunteers. In addition to this the organisation also utilises volunteers in a number of activities such as training, fundraising, information stalls and office activities.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

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

Further developments have included involvement in the implementation and evaluation of the NHS Greater Glasgow & Clyde Adult Mental Health Strategy, Suicide Prevention and the strengthening of our Peer Support Groups.

Internal and external factors

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

FINANCIAL REVIEW

Principal funding sources

The organisation's principal funding source continues to be NHS Greater Glasgow and Clyde. We continue to seek additional funding opportunities to complement this income stream and support the sustainability of our activities. We established a fundraising team to assist with fundraising initiatives, including our annual social fundraising evening and the development of new fundraising opportunities.

Reserves policy

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

Referring to financial review of the period ended 31st March 2026, the Board of Trustees are pleased to consistently report that the charity is still operating within budget. This has been achieved by continually reviewing commitments and through monthly monitoring of all financial activities with prudent financial management along with regular Treasurer and Business Support Manager financial meetings (monthly).

FUTURE PLANS

The organisation's future plans are to:

- Develop and enhance methods for gathering patient and carer experiences of mental health services through a variety of engagement approaches.
- Diversify and grow the organisation's membership base.
- Increase opportunities for members to participate in strategic NHS Greater Glasgow and Clyde meetings, with appropriate support from staff.
- Continue to strengthen and develop partnership working with Police Scotland.
- Continue to support and expand peer support activities and volunteering opportunities.
- Explore additional funding opportunities to support the long-term sustainability of the organisation.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution, and constitutes a Scottish Charitable Incorporated Organisation.

Recruitment and appointment of new trustees

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

Organisational structure

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

Induction and training of new trustees

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

Wider network

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

Related parties

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC052555

Principal address

Templeton House
Suite 1162
Templeton Street
Glasgow
G40 1DA

MENTAL HEALTH NETWORK GREATER GLASGOW (SCIO)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2026

Trustees

Ronald Sharp	Chair	
William Kilpatrick	Vice Chair	
Helen Rennie	Treasurer	
George Brown	Secretary	
Tracey Jenkins		
Frank McGuigan		
Joan McBride	Treasurer	(resigned 30/4/2025)
Helen Johnston		(appointed 29/10/2025)
Andrea Kilburn		(appointed 1/9/2025)

Independent Examiner

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

Approved by order of the board of trustees on 15 October 2026 and signed on its behalf by:

Ronald Sharp - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MENTAL HEALTH NETWORK GREATER GLASGOW (SCIO)

I report on the accounts for the year ended 31 March 2026 set out on pages five to eleven.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report
My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement
In connection with my examination, no matter has come to my attention :

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Stuart McBean

Stuart McBean, CA
The Institute of Chartered Accountants of Scotland

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

15 October 2026

MENTAL HEALTH NETWORK GREATER GLASGOW (SCIO)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2026

	Notes	31.3.26 Unrestricted fund £	31.3.25 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		5,590	5,502
Charitable activities	3		
Charitable activities		261,558	223,445
Investment income	2	360	321
Total		267,508	229,268
EXPENDITURE ON			
Charitable activities			
Charitable activities		226,505	235,114
NET INCOME/(EXPENDITURE)		41,003	(5,846)
RECONCILIATION OF FUNDS			
Total funds brought forward		69,362	75,208
TOTAL FUNDS CARRIED FORWARD		110,365	69,362

The notes form part of these financial statements

MENTAL HEALTH NETWORK GREATER GLASGOW (SCIO)

BALANCE SHEET
31 MARCH 2026

	Notes	31.3.26 Unrestricted fund £	31.3.25 Total funds £
CURRENT ASSETS			
Debtors	9	15,985	3,305
Cash at bank		96,000	67,851
		111,985	71,156
CREDITORS			
Amounts falling due within one year	10	(1,620)	(1,794)
NET CURRENT ASSETS		110,365	69,362
TOTAL ASSETS LESS CURRENT LIABILITIES		110,365	69,362
NET ASSETS		110,365	69,362
FUNDS	11		
Unrestricted funds		110,365	69,362
TOTAL FUNDS		110,365	69,362

The financial statements were approved by the Board of Trustees and authorised for issue on 15 October 2026 and were signed on its behalf by:

Ronald Sharp - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

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

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

Taxation
The charity is exempt from tax on its charitable activities.

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

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

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

2. INVESTMENT INCOME

	31.3.26	31.3.25
	£	£
Deposit account interest	360	321

continued...

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.26	31.3.25
		£	£
Other charitable income	Charitable activities	3,650	1,445
Grants	Charitable activities	257,908	222,000
		261,558	223,445

Grants received, included in the above, are as follows:

	31.3.26	31.3.25
	£	£
NHS Greater Glasgow & Clyde Core Funding	211,500	211,500
GCVS Wellbeing Funding	10,500	10,500
University of Glasgow Grant	35,908	-
	257,908	222,000

4. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Charitable activities	224,813	72	1,620	226,505

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

6. STAFF COSTS

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

	31.3.26	31.3.25
Staff	7	7

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

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7. EXCEPTIONAL ITEMS

The charity commenced on 31 March 2024, when all funds and assets, totalling £75,208, were transferred from the previous organisation, Mental Health Network (Greater Glasgow).

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	5,502
Charitable activities	
Charitable activities	223,445
Investment income	321
Total	229,268
EXPENDITURE ON	
Charitable activities	
Charitable activities	235,114
NET INCOME/(EXPENDITURE)	(5,846)
RECONCILIATION OF FUNDS	
Total funds brought forward	75,208
TOTAL FUNDS CARRIED FORWARD	69,362

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26 £	31.3.25 £
Other debtors	834	-
Accrued income	11,846	-
Prepayments	3,305	3,305
	15,985	3,305

continued...

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Other creditors	1,620	1,794

11. MOVEMENT IN FUNDS

	At 1.4.25	Net movement in funds	At 31.3.26
	£	£	£
Unrestricted funds			
General fund	69,362	41,003	110,365
TOTAL FUNDS	69,362	41,003	110,365

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	267,508	(226,505)	41,003
TOTAL FUNDS	267,508	(226,505)	41,003

Comparatives for movement in funds

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted fund	75,208	(5,846)	69,362
TOTAL FUNDS	75,208	(5,846)	69,362

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted fund	229,268	(235,114)	(5,846)
TOTAL FUNDS	229,268	(235,114)	(5,846)

continued...

11. MOVEMENT IN FUNDS - continued

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

	At 1.4.24	Net movement in funds	At 31.3.26
	£	£	£
Unrestricted fund	75,208	35,157	110,365
TOTAL FUNDS	75,208	35,157	110,365

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted fund	496,776	(461,619)	35,157
TOTAL FUNDS	496,776	(461,619)	35,157

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026.

MENTAL HEALTH NETWORK GREATER GLASGOW (SCIO)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2026

	31.3.26 £	31.3.25 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5,590	5,502
Investment income		
Deposit account interest	360	321
Charitable activities		
Other charitable income	3,650	1,445
Grants	257,908	222,000
	261,558	223,445
Total incoming resources	267,508	229,268
EXPENDITURE		
Support costs		
Management		
Wages and staff costs	161,932	164,181
Rent, rates and insurance	38,761	45,755
Provisions and hospitality	6,770	6,492
Light and heat	2,752	3,992
Telephone	2,469	2,531
Office, stationery and advertising	4,702	4,568
Travelling	2,516	2,140
Sundries	4,911	3,595
	224,813	233,254
Finance		
Bank charges	72	-
Governance costs		
Accountancy fees	1,620	1,860
Total resources expended	226,505	235,114
Net income/(expenditure)	41,003	(5,846)

This page does not form part of the statutory financial statements