

Report of the Trustees and
Unaudited Financial Statements for the Period 23 January 2018 to 31 January 2019
for
Brothers In Arms

Bell Barr & Company
Chartered Accountants
2 Stewart Street
Milngavie
Glasgow
G62 6BW

Brothers In Arms

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for the Period 23 January 2018 to 31 January 2019

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Brothers In Arms

Report of the Trustees

for the Period 23 January 2018 to 31 January 2019

The trustees present their report with the financial statements of the charity for the period 23 January 2018 to 31 January 2019. 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 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objective is to support the mental health of men of all ages. This is achieved by both raising awareness of the need for improved male mental health and by providing various digital tools for men and boys empowering them to look after their own mental health, without fear and judgement and is private and anonymous.

By creating a digital safe space for men and those that support them and within that space educate and create awareness around the fact that suicide is the single biggest killer of men under the age of 45 in the UK.

By taking the education and awareness raising to work places and educational institutions so as to engage directly with their demographic around the subject of male mental health and wellbeing both from a statistical and stigma point of view.

Where we have done workshops:

Glasgow City College we have been doing monthly pop-ups on the main Campus.

Glasgow Academy and John Paul Academy, awareness events both with pupils and parents.

At Barclays, Lloyds, Dell, Zurich and Marks & Spencer we have done engagement days with staff and management.

We commissioned our own series of films from an award winning Scottish director Duncan Cowles, giving a uniquely Scottish perspective on men and their mental health especially from those personally affected.

We are working with two Scottish amateur football leagues to raise awareness.

Educate via social media using Facebook to create awareness and to connect with the women many who have personally been affected by male suicide or are supporting men with their mental health as a way for them to share our mission via articles and information we provide on male mental health and wellbeing and by empowering them and providing a safe digital space that they can direct the men and boys in the lives towards our support without fear or judgement.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

After the initial successful launch of the BIA project in 2017 as an information website for men to support their own mental health and with the feedback from our social media page, especially from many women with the comment 'this is so needed right now' we then launched our #BletherWithABrother peer support group in Stepps just outside Glasgow.

But even with a fantastic response saw the logistical difficulties of growing the service especially in more remote and rural areas and with the existence of other similar groups already in Scotland such as Mind the Men and Andy's Man Club we decided to compliment them with a digital strategy.

Taking advantage of the new developments in technology (Which many men prefer to interact with when it comes to their emotional wellbeing, <https://digileaders.com/ai-and-the-secret-life-of-men/>) and by creating a digital support platform based on the idea of prevention through self-management to enable them to have a positive interaction with their own mental health, rather than waiting until reaching crisis before seeking help as so many services available tend to do just now, such as help-lines, where the idea is more to throw in a life-buoy into the sea, when you are already drowning, we wanted a more forward and proactive strategy.

After much research we teamed up with a service provider who shared our vision of creating an app aimed specifically towards men that would be free to download via our website so as to not be another barrier stopping them engaging with their mental health and licenced their NHS approved tech in 2018.

Originally launched as 'Brother-Feel Stress Free' it offered a unique depth and range of support in one application, from relaxation techniques such as meditation to thought training, sleep improvement and goal progress tracking, as a way improve their mental fitness easily and confident that all they need is in one place. We straightaway got amazing feedback...

'Hi there, just wanted to say thanks a lot for the advice etc., had wanted to wait to see how he got on with the app before giving you an update. Over the last day or two I've noticed a huge difference in how he is coping and with his mood, he just told me there, without my asking, how good the app is that I downloaded on his phone, that he has been using it every day and it's helped him massively he said there is a relaxation part and I think he said CBT which he is finding amazing. Coming from a person who has tried lots of different meditations online and stress management techniques, it is a relief to hear him say he has found something that's finally been a huge help. So thanks a lot to yourself and team and designers of this app for my partner and all the other men it's helped in times of need.'

Sarah.

'I've been meaning to contact you for a while but didn't really know where to start. I suffer from stress and anxiety and was ashamed by my situation and embarrassed to talk to friends about how I was feeling. My partner found your charity and downloaded the Brothers-Thrive app onto my phone. Admittedly, I was reluctant and sceptical about this kind of help and thought I would get better on my own. I started using your app, to log how I was feeling, and to help manage my thoughts. I've even tried meditating! So really what I want to say is THANK YOU.'

Kevin.

Towards the end of 2018 based on much of the anonymous data and feedback received from that normally most difficult to reach demographics (male) and working with our digital partner, launched major design changes and updates to the app along with a name change to 'Brothers-Thrive' so as better to reinforce the message we wanted to portray to men, we also made changes to the website to better represent that we were now a digital platform offering support services <https://www.brothersinarmsscotland.co.uk/apps/>

A film channel <https://www.brothersinarmsscotland.co.uk/resources/film/> with our own specially made content

And educational resources <https://www.brothersinarmsscotland.co.uk/resources/educational/>

In Jan 2019 our digital partner asked us to work with them on a new project, to pilot the use of 'blended technology' through our platform as a major addition to the app, the 'Live Coaching Programme' would be a new service designed to allow men access to a trained counsellor or 'mental fitness coach' as we termed them, available 8am to 8pm Mon to Fri with as many sessions as needed, allowing men to communicate privately and anonymously via text chat with them in using the app and with a tailored support programme.

Again this new service will be free to access and are looking to launch in June 2019.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In addition we also licenced and launched 'Brothers-stayalive' - a free suicide prevention app and also one specifically aimed at primary school aged children and their parents or guardians also free, called Worrinots. Both have been well received.

FINANCIAL REVIEW

The charity is funded mainly by donations from the family of males who have suffered mental health problems, and the Trustees have been astounded by the level of support during the year, with donations exceeding £77,000. The Statement of Financial Activities gives full details of the income and expenses during the period.

FUTURE PROJECTS

To launch our Live Coaching Programme in 2019.

To raise funding to continue licencing of the Brothers-Thrive app and the Live Coaching Programme beyond 2019 to 2024 so that it is free to access to men in Scotland via our platform and use the anonymous data and statistics to further develop and tailor the tech to support men's mental wellbeing.

To look at expanding the service outside of Scotland and launch it in Northern Ireland, which has the highest male suicide rate in the UK (Scotland being 2nd) research shows that trauma is a big contribution because of the Northern Ireland conflict, ('The Troubles') that occurred from 1968 to 1998.

Data and statistics:

So far, there had been 55,000 page views of the site, with 26,400 interactions, including downloads, visits to the film channel and other parts of the platform, and 10,600 individual downloads of the Brothers-Thrive app across Scotland from Stornoway to Glasgow.

The Live Coaching Programme had 1415 men engaged in the pilot launch in 2019, 55% of whom had moderate to severe depression or anxiety, 82.94% of those who screened positive for depression or anxiety enrolled with a 72% improvement in those engaging with the programme so far.

The major issues have been: Feeling lonely / isolated (87%) Problems with family (61%) Money problems (35%) Problems at work (33%) with a 100% male demographic engagement of the programme.

As an example, a male user after sessions working with his coach felt empowered to approach his own GP, but was concerned that he would not be able express everything when in front of him, the coach provided written copies of work they had done so far, one for himself and one for his GP and this enabled him to go ahead with the visit.

We believe that the successful use of our tech by men in Scotland has important benefits in helping to reduce the impact on the emergency services in dealing with both men and their mental health but also the aftermath of male suicide and what we learn here could be up scaled easily and at cost to other parts of the UK and beyond.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC048089

Brothers In Arms

Report of the Trustees

for the Period 23 January 2018 to 31 January 2019

REFERENCE AND ADMINISTRATIVE DETAILS

Principal address

C/O Senscot Legal
24 George Square
Glasgow
G2 1EG

Trustees

| | |
|-------------------|-----------------------|
| D Proverbs | - appointed 23.1.2018 |
| H M Smith | - appointed 23.1.2018 |
| Miss P A Garlinge | - appointed 23.1.2018 |

Independent examiner

Jennifer Irvine
Chartered Accountant
Bell Barr & Company
Chartered Accountants
2 Stewart Street
Milngavie
Glasgow
G62 6BW

Approved by order of the board of trustees on 14 February 2020 and signed on its behalf by:

D Proverbs - Trustee

Independent Examiner's Report to the Trustees of
Brothers In Arms

I report on the accounts for the period 23 January 2018 to 31 January 2019 set out on pages six to ten.

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 (as amended). 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 the course of 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.

Jennifer Irvine
Chartered Accountant
Bell Barr & Company
Chartered Accountants
2 Stewart Street
Milngavie
Glasgow
G62 6BW

Date:

Brothers In Arms

Statement of Financial Activities
for the Period 23 January 2018 to 31 January 2019

| | Notes | Unrestricted fund £ |
|------------------------------------|-------|---------------------------|
| INCOME AND ENDOWMENTS FROM | | |
| Donations and legacies | | 77,134 |
| Investment income | 2 | <u>26</u> |
| Total | | <u>77,160</u> |
| | | |
| EXPENDITURE ON | | |
| Charitable activities | 3 | |
| Support of male mental health | | <u>41,504</u> |
| NET INCOME | | <u>35,656</u> |
| | | |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>35,656</u></u> |

The notes form part of these financial statements

Brothers In Arms

Balance Sheet

At 31 January 2019

| | Notes | Unrestricted fund £ |
|--|-------|---------------------------|
| FIXED ASSETS | | |
| Tangible assets | 6 | 968 |
| CURRENT ASSETS | | |
| Debtors | 7 | 29,500 |
| Cash at bank | | 31,258 |
| | | <hr/> |
| | | 60,758 |
| CREDITORS | | |
| Amounts falling due within one year | 8 | (26,070) |
| | | <hr/> |
| NET CURRENT ASSETS | | 34,688 |
| | | <hr/> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 35,656 |
| | | <hr/> |
| NET ASSETS | | 35,656 |
| | | <hr/> <hr/> |
| FUNDS | 9 | |
| Unrestricted funds | | 35,656 |
| | | <hr/> |
| TOTAL FUNDS | | 35,656 |
| | | <hr/> <hr/> |

The financial statements were approved by the Board of Trustees on 14 February 2020 and were signed on its behalf by:

D Proverbs -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 2015)', 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on reducing balance

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.

The charity has no restricted funds.

Cash at bank

Cash at bank includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the account.

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.

2. INVESTMENT INCOME

| | |
|--------------------------|---------|
| Deposit account interest | £ 26 |
|--------------------------|---------|

3. CHARITABLE ACTIVITIES COSTS

| | Direct costs (See note 4) | Support costs | Totals |
|-------------------------------|------------------------------|---------------|--------|
| | £ | £ | £ |
| Support of male mental health | 39,484 | 2,020 | 41,504 |

Notes to the Financial Statements - continued
for the Period 23 January 2018 to 31 January 2019

4. DIRECT COSTS OF CHARITABLE ACTIVITIES

| | |
|-------------------------------|-------------|
| | £ |
| Printing and stationery | 1,486 |
| Marketing and advertising | 3,792 |
| Sundries | 565 |
| Travel and subsistence | 1,400 |
| Film production | 12,070 |
| Software licences | 17,544 |
| Website costs | 350 |
| Other direct costs of support | 1,800 |
| Depreciation | 477 |
| | <hr/> |
| | 39,484 |
| | <hr/> <hr/> |

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 January 2019.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 January 2019.

6. TANGIBLE FIXED ASSETS

| | |
|-----------------------|----------------------------|
| | Computer equipment £ |
| COST | |
| Additions | 1,445 |
| | <hr/> |
| DEPRECIATION | |
| Charge for year | 477 |
| | <hr/> |
| NET BOOK VALUE | |
| At 31 January 2019 | 968 |
| | <hr/> <hr/> |

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | |
|---------------|-------------|
| | £ |
| Other debtors | 29,500 |
| | <hr/> <hr/> |

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | |
|-----------------|-------------|
| | £ |
| Trade creditors | 1,949 |
| Other creditors | 24,121 |
| | <hr/> |
| | 26,070 |
| | <hr/> <hr/> |

9. MOVEMENT IN FUNDS

| | Net movement in funds £ | At 31.1.19 £ |
|---------------------------|-------------------------------|-----------------|
| Unrestricted funds | | |
| General fund | 35,656 | 35,656 |
| TOTAL FUNDS | <u>35,656</u> | <u>35,656</u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 77,160 | (41,504) | 35,656 |
| TOTAL FUNDS | <u>77,160</u> | <u>(41,504)</u> | <u>35,656</u> |

10. RELATED PARTY DISCLOSURES

D Proverbs (Trustee) advanced loans to the charity and paid expenses on behalf of the charity during the period. The sum due to D Proverbs at 31 January 2019 is £23,401. The loan is interest free and carries no fixed repayment terms.