

**PARTNERS IN ADVOCACY
(A COMPANY LIMITED BY GUARANTEE)**

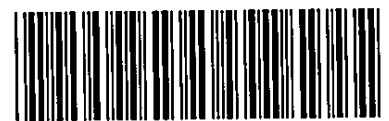
**REPORT OF THE TRUSTEES
AND FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2013

**Charity Registration Number SC027857
Company Registration Number SC185467**

**Whitelaw Wells
Chartered Accountants
9 Ainslie Place
Edinburgh
EH3 6AT**

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PARTNERS IN ADVOCACY
DIRECTORS' ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 31 March 2013

Contents	Page
Directors' Annual Report	2
Independent Auditors' Report to the Members and Directors	8
Statement of Financial Activities (incorporating the Income and Expenditure Account)	10
Balance Sheet	11
Notes to the Financial Statements	12

PARTNERS IN ADVOCACY

DIRECTORS' ANNUAL REPORT

For the year ended 31 March 2013

The Directors, who are directors for the purpose of company law and trustees for the purpose of charity law, have pleasure in presenting their report for the year ended 31 March 2013.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Number
SC027857

Company Number
SC185467

Registered Office and Central Operational Address

2nd Floor
Beaverhall House
27/5 Beaverhall Road
Edinburgh EH7 4JE

Other Operational Addresses

Room 420
Pentagon Centre
36 Washington Street
Glasgow G3 8AZ

1st Floor
30 Whitehall Street
Dundee DD1 4AF

Directors

James McIntosh MBE (Chair to 10 April 2013)

(resigned 10 April 2013)

Angela Woolridge (Chair)

(appointed 24 May 2012)

James McAleese (Vice Chair)

Xioayan Ma (Treasurer)

(appointed 26 June 2013)

Neil Woodward

Katrina Smith

(resigned 10 July 2013)

Lindsay Macpherson

(resigned 14 August 2013)

Alison Rogers

Daniel Jack

(appointed 3 April 2012)

Douglas Brown

Margaret Wilson

(appointed 10 January 2013)

Brian Christie

(appointed 24 May 2012, resigned 17 October 2012)

John McKinlay

(resigned 24 May 2012)

Lochlan O'Sullivan

(resigned 24 May 2012)

Mitan Patel

(appointed 10 January 2013, resigned 27 June 2013)

Secretary

James McAleese

Acting Chief Executive Officer

Linda Bailey

Senior Statutory Auditor

Kevin Cattanach

Independent Auditors

Whitelaw Wells
9 Ainslie Place
Edinburgh EH3 6AT

Bankers

Unity Trust Bank plc
Nine Brindleyplace
Birmingham B1 2HB

Solicitors

Lindsays
Caledonian Exchange, 19A Canning Street
Edinburgh EH3 8HE

PARTNERS IN ADVOCACY

DIRECTORS' ANNUAL REPORT

For the year ended 31 March 2013

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is constituted as a company limited by guarantee and is governed under its Memorandum and Articles of Association.

The charity is a membership organisation, governed by a Board of Directors, who are trustees for the purposes of charity law. They are appointed at the Annual General Meeting, with additional members co-opted by the Board during the year to fill any vacancies. They meet bi-monthly as a full board and hold HR and Finance & General Purposes sub group meetings bi-monthly also to make strategic, financial and legal decisions regarding the charity. New Directors are inducted after successful completion of an application form, two acceptable references and an interview. Successful candidates are offered on-going training and support as part of their induction.

The responsibility for day to day operations is delegated to the Chief Executive Officer.

All policies and procedures are in line with the SIAA's (Scottish Independent Advocacy Alliance) Principles and Standards and Code of Practice and there is a revolving timeframe where policies and procedures are reviewed to ensure that they are robust, meet legislative requirements and advocacy/organisational needs; thereby ensuring that they are fit for purpose.

Risk assessment

The directors have examined the major strategic, business and operational risks which the charity currently faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to mitigate against these risks.

The charity has a risk register that is regularly updated and internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects.

OBJECTIVES AND ACTIVITIES

Partners in Advocacy was established as an independent advocacy organisation in 1998, initially providing an independent advocacy service for people with learning disabilities. The charity has grown over the past 15 years to become one of the largest independent advocacy organisations in Scotland, and now provides independent one-to-one crisis advocacy to a range of individuals who have additional support needs, as well as facilitating a self-advocacy group for adults with learning disabilities.

The charity provides a range of different specialist services across Edinburgh & the Lothians, Glasgow, East Renfrewshire and Dundee. Currently we support:

- older people,
- adults with learning disabilities,
- adults with physical disabilities,
- children and young people with a learning disability (including Autism), and
- children and young people with mental health issues.

PARTNERS IN ADVOCACY
DIRECTORS' ANNUAL REPORT
For the year ended 31 March 2013

OBJECTIVES AND ACTIVITIES (continued)

Our Mission

- To support people with additional support needs to speak out, make more informed choices;
- To have their rights upheld and to be more included in their local communities, thereby helping to ensure that services are person-centred;
- To provide independent, outcome focussed, 1-1 crisis advocacy and self-advocacy groups to children, young people and adults who need it; and
- To be accountable to the people who fund and use our services.

Our Vision

- To continue to offer independent advocacy support to adults, children and young people with any additional support needs;
- To continue to build capacity of our existing services and also extend our geographical cover in response to the demand for those who need advocacy;
- To continue to include people who use services to help contribute to our strategic direction; and
- To ensure that Partners in Advocacy functions effectively and efficiently, through appropriate policies and procedures to ensure its governance is sound. This is achieved through an inclusive board of voluntary trustees who review staff & resource management in the context of the current financial climate, to maximise performance delivery and help ensure value for money.

ACHIEVEMENTS AND PERFORMANCE

Partners in Advocacy is now the leading provider of independent advocacy for children and young people across Scotland. The charity continues to receive core funding from the Scottish Government, including resources to establish and co-ordinate a children and young people's advocacy workers network for the purpose of training and sharing good practice.

Service Level Agreements with Dundee City Council & NHS Tayside, East Lothian Council, Midlothian Council, Greater Glasgow & Clyde Health Board, East Renfrewshire and the contract with the City of Edinburgh Council & NHS Lothians are continuing to develop well.

During the year, Partners in Advocacy has supported many vulnerable people throughout Scotland, ranging in age from very young children to older people, who have a range of additional support needs including learning disabilities, mental health issues and physical disabilities, enabling them to be heard and have their views respected, make more informed choices and also supported them to have their rights upheld.

The charity was successful in gaining a grant that funded the development and installation of bespoke software that provides performance management and reports of our advocacy services across the organisation. Advocacy workers can now update their advocacy records online and the data will provide statistics to our many funders and other interested parties.

PARTNERS IN ADVOCACY

DIRECTORS' ANNUAL REPORT

For the year ended 31 March 2013

FINANCIAL REVIEW

Results for the year ended 31 March 2013 are given in the Statement of Financial Activities on page 10. The assets and liabilities are given in the Balance Sheet on page 11.

The principal funding in the year was income from service level agreements and grants, as shown at note 3.

In summary, total incoming resources amounted to £656,476 (2012: £546,436), resources expended totalled £660,418 (2012: £604,554), resulting in net outgoing resources for the year of £3,942 (2012: £58,118). There was a deficit of £12,834 (2012: deficit £46,920) on unrestricted funds, which amounted to £72,325 (2012: £85,159) as at 31 March 2013. Restricted fund balances as at 31 March 2013 amounted to £11,926 (2012: £3,034), a break-down of which is shown at note 13 to the financial statements.

Investment powers

Under the Memorandum and Articles of Association, the charity has the power to make any investment that the directors see fit. The directors aim to maximise unrestricted income by investing any surplus in high interest bank accounts, ensuring the money is accessible. Funds are spread across various accounts so the charity is not dependent on one bank.

Reserves policy

The directors have established a policy whereby the unrestricted funds held by the charity and not committed or invested in tangible fixed assets ("the free reserves") should be equivalent to at least four months of operating costs. This would allow the charity to continue its current activities in the event of a significant drop in income and it would provide sufficient funds to cover redundancy and general wind up costs in the event of the charity ceasing to operate. Free reserves amounted to £62,756 (2012: £76,851) as at the year end, equivalent to around one to one and a half months of operating costs. The directors are striving to achieve the target but, as is the case throughout the charitable sector, they recognise it is difficult in the current economic climate to raise unrestricted income.

PLANS FOR THE FUTURE

Many local authority areas are introducing new marketing priorities and procurement processes. This is at different stages across different Local Authorities and has made it difficult to plan. The directors are aware therefore that it is essential the charity is as best placed as possible to meet these significant changes and harness opportunities in the funding world in Scotland. The aim is to continue to strengthen and diversify our funding base wherever possible.

PARTNERS IN ADVOCACY

DIRECTORS' ANNUAL REPORT

For the year ended 31 March 2013

PLANS FOR THE FUTURE (continued)

Partners in Advocacy aim to continue to provide high quality independent advocacy in all areas in which the charity currently work. Funding was confirmed from the Scottish Government in April 2013 to provide independent advocacy services in Dundee, Glasgow and Edinburgh to support children with additional support needs. This would involve helping to ensure that education disputes are resolved at a local level, where possible by liaising with Enquire where advice or guidance is required, helping to mediate between the family and the school or local authority and acting as an Advocate / Representative at the ASN Tribunals for families in Glasgow, Edinburgh and Dundee where Take Note identify their involvement with the family as a conflict of interest.

All individuals with additional support needs are central to our work. Partners in Advocacy is also committed to increasing our work with people from different backgrounds, particularly those from the Black & Ethnic Minority communities living in Edinburgh, to ensure the charity is well placed to meet their future needs. The possibility of funding to carry out a pilot project is currently being investigated.

The charity will continue to produce advocacy stories that bring to life what independent advocacy is and how it can help improve the quality of services where necessary and also the quality of life our advocacy partners, to make a real difference.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors are responsible for preparing the report of the directors and the financial statements in accordance with the 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 period, which give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, for the financial period.

In preparing those 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 judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going basis unless it is inappropriate to presume that the charitable company will continue in business.

PARTNERS IN ADVOCACY

DIRECTORS' ANNUAL REPORT

For the year ended 31 March 2013

STATEMENT OF DIRECTORS' RESPONSIBILITIES (continued)

The directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities & Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The directors are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

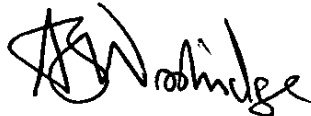
Statement as to Disclosure of Information to Auditors

So far as the directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each director has taken all the steps he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

A resolution to re-appoint Whitelaw Wells as auditors for the ensuing year will be proposed at the annual general meeting.

This report has been prepared in accordance with the provision of Part 15 of the Companies Act 2006 applicable to small companies.

Approved by the directors on 30 October 2013 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'Angela Woolridge', with a stylized initial 'A'.

Angela Woolridge (Chair)
Director

PARTNERS IN ADVOCACY

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND DIRECTORS

For the year ended 31 March 2013

We have audited the financial statements of Partners in Advocacy Limited for the year ended 31 March 2013, which comprise the Statement of Financial Activities (incorporating the Income and Expenditure Account), the Balance Sheet and related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made exclusively to the members, as a body, in accordance with Chapters 3 of Part 16 of the Companies Act 2006, and to the company's directors, as a body, in accordance with section 44 (1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the members and the company's directors 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 company, its members as a body and its directors as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

As explained more fully in the Statement of Directors' Responsibilities set out on pages 6 and 7, the trustees (who are the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

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

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors' Annual Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

PARTNERS IN ADVOCACY

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND DIRECTORS

For the year ended 31 March 2013

Opinion on financial statements

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 2013 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Directors' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 or the Charity Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the charitable company has not kept proper and adequate accounting records, or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of directors' remuneration specified by law are not made;
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime.

KEVIN CATTANACH

Kevin Cattanach

Senior Statutory Auditor

for and on behalf of Whitelaw Wells, Statutory Auditors

Whitelaw Wells is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

9 Ainslie Place

Edinburgh

EH3 6AT

30 October 2013

PARTNERS IN ADVOCACY

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)**

For the year ended 31 March 2013

	Note	Unrestricted Funds £	Restricted Funds £	Total 2013 £	Total 2012 £
<u>Incoming resources</u>					
Incoming resources from generated funds					
Voluntary income		1,729	-	1,729	3,125
Investment income		397	-	397	720
Incoming resources from charitable activities					
Grants and contracts	3	189,266	464,320	653,586	542,216
Other incoming resources		764	-	764	375
		<hr/>	<hr/>	<hr/>	<hr/>
Total incoming resources		192,156	464,320	656,476	546,436
		<hr/>	<hr/>	<hr/>	<hr/>
<u>Resources expended</u>					
Charitable activities					
Governance costs		199,140	455,428	654,568	599,714
		5,850	-	5,850	4,840
		<hr/>	<hr/>	<hr/>	<hr/>
Total resources expended	5	204,990	455,428	660,418	604,554
		<hr/>	<hr/>	<hr/>	<hr/>
Net income / (expenditure) for the year	4	(12,834)	8,892	(3,942)	(58,118)
Total funds at 1 April 2012	13	85,159	3,034	88,193	146,311
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds at 31 March 2013	13	72,325	11,926	84,251	88,193
		<hr/>	<hr/>	<hr/>	<hr/>

The company has no gains or losses other than the results for the year as set out above.

All activities are classed as continuing.

The notes on pages 12 to 21 form part of these financial statements.

PARTNERS IN ADVOCACY

BALANCE SHEET

As at 31 March 2013

	Notes	£	2013 £	£	2012 £
Fixed assets					
Tangible assets	7		9,569		8,308
Current assets					
Debtors	8	37,672		8,187	
Cash at bank and in hand		89,499		117,698	
			<u>127,171</u>	<u>125,885</u>	
Creditors: amounts falling due within one year	9	(52,489)		(46,000)	
			<u>74,682</u>	<u>79,885</u>	
Net current assets					
			<u>74,682</u>	<u>79,885</u>	
Total assets less current liabilities	14		<u>84,251</u>	<u>88,193</u>	
			<u>84,251</u>	<u>88,193</u>	
Funds	13				
Restricted funds			11,926		3,034
Unrestricted funds			72,325		85,159
			<u>84,251</u>	<u>88,193</u>	

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

These financial statements were approved by the members of the board on 30 October 2013 and are signed on their behalf by:



Margaret Wilson
Director

The notes on pages 12 to 21 form part of the financial statements.

PARTNERS IN ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2013

1. Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention, in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), and the Companies Act 2006, and follow the recommendations in Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) issued in March 2005.

1.2 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of donations and is included in full in the Statement of Financial Activities when receivable.
- Investment income is included when receivable.
- Incoming resources from charitable activities are received by the way of grants and contracts for services. Where entitlement is not conditional on the delivery of a specific performance by the charity, grants are recognised when the charity becomes unconditionally entitled to the income. Where related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Deferred income represents income received in the current financial year where the funder specifies that it is for a future period, where entitlement conditions have not been met as at the year-end or where related performance and specific deliverables have not yet been provided. This is then released to incoming resources in the period for which it has been received.

1.3 Resources expended

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. The charity is not registered for VAT and, accordingly costs are shown gross of irrecoverable VAT.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those of an indirect nature necessary to support them. Indirect costs are allocated based on staff time.
- Governance costs are those costs associated with meeting the constitutional and statutory requirements of the charity, including audit fees and costs linked to the strategic management of the charity.

PARTNERS IN ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2013

1. Accounting policies (continued)

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:-

- Office equipment and furnishings: 20 – 33.33% straight line

Items costing less than £100 are not capitalised.

1.5 Operating leases

Rentals payable under operating leases are charged against income on a straight line basis over the period of the lease.

1.6 Pensions

The company operates a defined contribution scheme for the benefit of its employees. The assets of the scheme are held separately from those of the company in an independently administered fund. Contributions payable are charged to the profit and loss account in the year they are payable.

1.7 Unrestricted funds

Unrestricted funds are those funds which are expendable at the discretion of the directors in furtherance of the charity's objectives.

Where part of an unrestricted fund is designated for a particular project it may be designated as a separate fund, but the designation has an administrative purpose only and does not legally restrict the directors' discretion to apply the fund.

1.8 Restricted funds

Restricted funds are funds to be used for specific purposes as laid down by the funder, although still within the wider objects of the charity. Expenditure that meets these criteria is charged to the fund together with a fair allocation of support costs.

2. Taxation

The charitable company is exempt from corporation tax on its charitable activities.

NOTES TO THE FINANCIAL STATEMENTS

3. Incoming resources from charitable activities: Grants and contracts

4. Net income/(expenditure) for the year14

PARTNERS IN ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2013

5. Resources expended

	Glasgow £	Edinburgh & Lothians £	Dundee £	Total 2013 £	Total 2012 £
<u>Charitable activities</u>					
Staff costs (note 6)	112,065	335,423	40,405	487,893	463,846
Sessional advocates (note 6)	21	49,129	-	49,150	8,860
Recruitment	417	24	-	441	-
Travel and subsistence	4,247	10,463	1,964	16,674	13,495
Events and meeting costs	1,842	4,062	1,034	6,938	6,984
Rent and rates	904	12,792	3,260	16,956	29,353
Insurance	216	3,684	-	3,900	2,765
Heat and light	667	4,113	-	4,780	3,866
Premises expenses	161	2,275	489	2,925	6,239
Repairs, maintenance and IT support	3,974	9,780	1,090	14,844	9,389
Cleaning	869	2,315	90	3,274	4,963
Depreciation	3,081	3,010	70	6,161	4,342
Postage, printing and stationery	2,203	8,816	197	11,216	10,694
Telephone	2,446	6,077	1,792	10,315	9,614
Advertising	13	440	-	453	210
Legal and professional fees	913	3,096	345	4,354	-
Accountancy fees	2,748	9,335	1,038	13,121	11,751
Consultancy fees	-	-	-	-	11,054
Sundry expenses	309	272	21	602	1,103
Subscriptions	114	415	42	571	1,186
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	137,229	465,493	51,845	654,568	599,714
	<hr/>	<hr/>	<hr/>		
<u>Governance</u>					
Auditors' remuneration				4,770	4,000
Legal and professional fees				1,080	840
				<hr/>	<hr/>
				660,418	604,554
				<hr/>	<hr/>

The expenditure by charitable activity, allocated based on staff time, was as follows:

One-to-one advocacy for adults	428,058	391,849
One-to-one advocacy for children and young people	223,428	204,528
Group advocacy	8,932	8,177
	<hr/>	<hr/>
	660,418	604,554
	<hr/>	<hr/>

PARTNERS IN ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2013

6. Staff costs

	2013 £	2012 £
Wages and salaries	433,819	414,369
Social security costs	41,485	37,010
Pension costs	12,589	12,467
	<hr/>	<hr/>
	487,893	463,846
	<hr/>	<hr/>

The average number of employees, calculated as full time equivalents, was as follows:

	2013 No.	2012 No.
Management and administration	3	3
Service provision	14	15
	<hr/>	<hr/>
	17	18
	<hr/>	<hr/>

Sessional advocate costs comprise primarily the provision of Collective Advocacy Services to People with Learning Difficulties, contracted out to an independent service provider based on an hourly rate. On a full time equivalent basis, this represents 1.5 (2012: 0.25) employees.

No employee earned £60,000 or more in either the current or previous years.

Five directors were reimbursed a total of £2,442 in the year in respect of travel expenses for attendance at board meetings (2012: three directors reimbursed £645). One director received remuneration of £600 (2012: £nil) in relation to professional services provided before being appointed as a director.

PARTNERS IN ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2013

7. Tangible fixed assets

	Office Equipment £	Fixtures & Fittings £	Total £
<u>Cost</u>			
At 1 April 2012	23,182	13,152	36,334
Additions	7,422	-	7,422
Disposals	(12,385)	(5,386)	(17,771)
	<hr/>	<hr/>	<hr/>
At 31 March 2013	18,219	7,766	25,985
	<hr/>	<hr/>	<hr/>
<u>Depreciation</u>			
At 1 April 2012	18,696	9,330	28,026
Charge for the year	4,729	1,432	6,161
On disposals	(12,385)	(5,386)	(17,771)
	<hr/>	<hr/>	<hr/>
At 31 March 2013	11,040	5,376	16,416
	<hr/>	<hr/>	<hr/>
<u>Net book value</u>			
At 31 March 2013	7,179	2,390	9,569
	<hr/>	<hr/>	<hr/>
At 31 March 2012	4,486	3,822	8,308
	<hr/>	<hr/>	<hr/>

8. Debtors

	2013 £	2012 £
Grants receivable	27,901	1,748
Other debtors	6,784	5,600
Prepayments and accrued income	2,987	839
	<hr/>	<hr/>
	37,672	8,187
	<hr/>	<hr/>

PARTNERS IN ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2013

9. Creditors: amounts falling due within one year	2013 £	2012 £
Other creditors	29,097	4,756
Taxes and social security costs	10,550	12,877
Pension costs	6,476	8,131
Accruals	6,366	7,808
Deferred income (note 10)	-	12,428
	<hr/>	<hr/>
	52,489	46,000
	<hr/>	<hr/>

10. Deferred income	2013 £	2012 £
Total deferred income at 1 April 2012	12,428	-
Amounts received and deferred in year	-	12,428
Amounts credited to Statement of Financial Activities	(12,428)	-
	<hr/>	<hr/>
Total deferred income at 31 March 2013	-	12,428
	<hr/>	<hr/>

The deferred income represents grants from East Renfrewshire Council for advocacy services.

11. Commitments under operating leases

At 31 March 2013 the company had annual commitments for premises under non-cancellable operating leases as follows:-

<u>Expiry date:</u>	2013 £	2012 £
Within one year	5,963	7,866
Between two and five years	-	11,000
	<hr/>	<hr/>

12. Other commitments

At the balance sheet date the company had a commitment of £38,764 (2012: £38,764) per annum in respect of the provision of Collective Advocacy Services to People with Learning Difficulties, contracted out to an independent service-provider and expiring in December 2014.

PARTNERS IN ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2013

13. Movement in funds	At 1 April 2012 £	Incoming Resources £	Resources Expended £	Transfers £	At 31 March 2013 £
Restricted funds					
Big Lottery Fund					
<i>21st Century Citizen Advocacy</i>	-	25,962	(25,962)	-	-
Children in Need					
<i>Glasgow</i>	-	6,879	(6,879)	-	-
<i>Lothian</i>	-	3,974	(3,459)	-	515
City of Edinburgh Council					
<i>Early Intervention</i>	-	6,256	(6,256)	-	-
<i>Learning Disabilities</i>	-	125,013	(125,013)	-	-
<i>Older People & Physical Disabilities</i>	-	147,729	(147,729)	-	-
Dundee City Council	-	17,000	(21,998)	-	(4,998)
East Lothian Council	-	37,800	(25,270)	-	12,530
Inspiring Scotland					
<i>Early Year Early Action</i>	3,034	37,475	(36,630)	-	3,879
<i>Case Management system</i>	-	6,704	(6,704)	-	-
Lloyds TSB Foundation	-	2,910	(2,910)	-	-
Scottish Government	-	35,588	(35,588)	-	-
Voluntary Action Fund	-	11,030	(11,030)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	3,034	464,320	(455,428)	-	11,926
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Unrestricted funds					
General funds	76,851	192,156	(198,829)	(7,422)	62,756
Designated fund – fixed assets	8,308	-	(6,161)	7,422	9,569
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	85,159	192,156	(204,990)	-	72,325
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	88,193	656,476	(660,418)	-	84,251
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Purpose of restricted funds

Big Lottery Fund

To provide citizen advocacy for people with learning difficulties in Dundee.

Children in Need

Funding for the salary of an Advocacy Co-ordinator providing advocacy services to young people.

PARTNERS IN ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2013

13. Movement in funds (continued)

Purpose of restricted funds (continued)

City of Edinburgh Council

The three funding streams are for the provision of advocacy for children's services, for adults with learning disabilities, and for older people and adults with physical disabilities, respectively.

Dundee City Council

To provide short term advocacy for children and young people. Additional funding was awarded after the year end to cover the deficit carried forward.

East Lothian Council

To provide independent formal advocacy for adults with learning disabilities.

Inspiring Scotland

Inspiring Scotland funds a one to one advocacy service for children aged up to 8 years of age with physical disabilities living in the Lothians.

Lloyds TSB Foundation

To fund consultancy fees for facilitation and write up of governance documentation.

Scottish Government

Funding to provide an advocacy worker support network for children and young people.

Voluntary Action Fund

Part of the *Older Voices 4 Choices – Inclusion, Independence, Empowerment, Enjoyment* project provided to the Glasgow community.

Purpose of designated Funds

The fixed assets designated fund reflects the net book value of fixed assets. The cost for the year represents depreciation and losses on disposals, while transfers represent to cost of additions.

14. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total £
Tangible fixed assets	9,569	-	9,569
Net current assets	62,756	11,926	74,682
	<hr/>	<hr/>	<hr/>
	72,325	11,926	84,251
	<hr/>	<hr/>	<hr/>

PARTNERS IN ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2013

15. Related party transactions

Other than those described in note 6, no transactions with related parties were undertaken such as are required to be disclosed under Financial Reporting Standard for Smaller Entities.

No one individual had control of the charity in either the current or previous year.

16. Company limited by guarantee

The members have each agreed to contribute £1 in the event of the company being wound up. The number of members listed at 31 March 2013 was 75 (2012: 75).