

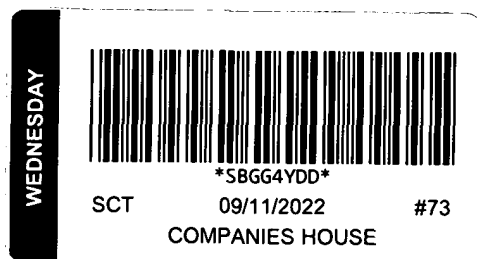
**PARTNERS IN ADVOCACY
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
AND FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2022

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

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



PARTNERS IN ADVOCACY
DIRECTORS' ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 31 March 2022

Contents	Page
Directors' Annual Report	2
Independent Auditors' Report to the Members and Directors	16
Statement of Financial Activities (incorporating the Income and Expenditure Account)	20
Balance Sheet	21
Statement of Cash Flows	22
Notes to the Financial Statements	23

PARTNERS IN ADVOCACY

DIRECTORS' ANNUAL REPORT

For the year ended 31 March 2022

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 2022.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

PIA MISSION

To provide high-quality independent advocacy to vulnerable people to help them make informed choices and have their rights upheld.

PIA VISION

To be the leading provider of independent advocacy services in Scotland, helping vulnerable people to improve their lives.

PIA AIMS

PIA aims and objectives are articulated through a range of outcomes and activities outlined in the PIA Strategy (2018-2021). The ultimate aim of the organisation is to ensure that vulnerable groups in Scotland receive the support they need to promote their views, get their voice heard concerning the care and support they are receiving and have their rights upheld through appropriate legal frameworks in Scotland. We seek to achieve the following high-level outcomes:

- a) To promote the benefit of independent advocacy and to support people of all ages in Scotland who have learning disabilities, physical disabilities, mental health conditions, or who for any other reason require advocacy services.
- b) To raise awareness of the public in the aforesaid area concerning the needs of such people of all ages, who have learning disabilities, physical disabilities, mental health conditions, or who for any other reason require advocacy services.

ACHIEVEMENTS AND PERFORMANCE 2021-2022

This was another exceptionally busy year for Partners in Advocacy (PiA) as we worked to deliver commissioned contracts across Scotland. In addition to this, the outbreak of COVID-19 at the end of March 2020 and the transition out of COVID throughout 2021-2022 has continued to add further challenges and complexity to our work. However, this has created opportunities to develop new ways of working and innovative ways to engage with staff and the people we support.

COVID-19

The biggest achievement and success in 2021-2022 has been how the organisation responded to the COVID-19 pandemic. PiA responded well to the COVID-19 pandemic in 2020. Planning early meant a full crisis plan was put in place.

PARTNERS IN ADVOCACY

DIRECTORS' ANNUAL REPORT

For the year ended 31 March 2022

ACHIEVEMENTS AND PERFORMANCE 2021-2022 *(continued)*

PiA's internal and external strategic contingency planning reflected the ongoing levels of risk associated with meeting other people on a face-to-face basis. This meant that during the reporting year, we moved from a virtual only service model to a blended model where limited face-to-face meetings could happen through robust risk assessment.

The identification of the omicron variant in November 2021 and the national announcements and guidance relating to its management meant that our transition planning out of the pandemic once again became contingency plans – in November 2021 we initiated a virtual only service model once again.

Early into 2022 there was growing scientific evidence that the omicron variant, whilst highly transmissible, was less likely to cause significant disease. To that end we re-introduced a blended model of service delivery supported by a robust risk assessment process to maximise the safety of our advocacy partners, our staff and those professionals we work with.

Throughout 2021-2022, each commissioner in Scotland received regular updates detailing our response to COVID-19 in line with national and local guidance. These plans reflected the stages of the pandemic i.e., contingency plans at the start of the pandemic and transition/recovery plans as we moved out of it.

During all the phases or 'waves' of the pandemic, we have been swift to respond to the ever-changing picture of community transmission of COVID-19. This has ensured we capitalize on the learning we have gleaned over the period, March 2020 to March 2022. In practice, PiA was able to support our staff and advocacy partners in the safest way possible whilst adopting innovative practice approaches which mirrored our learning.

As we move forward, we will continue to learn from the past two pandemic years. This will enable us to flex and change our delivery service from an infection prevention and control perspective and by listening to the wishes of our advocacy partners.

From the start of the pandemic, we produced a staff wellbeing and wellness plan to increase support for all staff. This process has continued throughout the reporting period to ensure, where necessary and appropriate, that all reasonable adjustments could be made to provide the opportunity for staff to work from home.

As was the case in 2020/2021, throughout 2021-2022 staff well-being supports remained in place:

- Staff Counselling Service
- The Wee Retreat
- Mindfulness Apps – generic and staff specific
- Staff specific counselling
- Occupational Health
- Access to the National Wellbeing Champion network

Additionally, as a core process for staff wellbeing and further development, all staff completed an Appraisal and Personal Development Plan (PDP) during 2021/2022. This process supports our intent to produce a PIA Strategic Workforce Development Plan.

PARTNERS IN ADVOCACY

DIRECTORS' ANNUAL REPORT

For the year ended 31 March 2022

ACHIEVEMENTS AND PERFORMANCE 2021-2022 (*continued*)

In addition to the standard operational and strategic management expected from the senior management team, there has continued to be a keen focus on staff wellbeing and support. In practice, this has meant adapting and flexing to the changing needs of staff, during the pandemic.

SERVICE DELIVERY

During 2021-22 we provided independent advocacy provision and services across Scotland (through our national services). This was in addition to providing independent advocacy specifically commissioned work. These services are provided across the following areas:

- East Renfrewshire
- Edinburgh City
- East Lothian
- Midlothian
- Dundee
- Glasgow City
- My Rights My Say – Scotland Wide National Coverage
- Children's Hearings Advocacy – Inverclyde, East Dunbartonshire, West Dunbartonshire, East Renfrewshire, South Lanarkshire, Edinburgh and Dundee

Across the range of projects, we provided independent advocacy for:

- Adults with learning disabilities
- Adults with physical disabilities
- Adults with a diagnosis of Autistic Spectrum Disorder
- Older people including those with dementia, and
- Children and young people who might have a range of additional support needs that may include autism/autistic spectrum disorders, mental health issues, physical and learning disabilities, ADHD, dyslexia, dyspraxia and adverse childhood experiences (ACE).

In 2021-22 PIA provided the following independent advocacy services:

East Renfrewshire (*unrestricted*)¹ this service is a local programme of work that provides one-to-one independent advocacy for any vulnerable child under 19 years old who is living in the community. This has been a long-standing commissioned service which PIA has been delivering for several years.

¹ Unrestricted are funds which can be used in accordance with the charitable objectives at the discretion of the board of directors. Unrestricted funds include designated funds where the Directors, at their discretion, have created a fund for a specific purpose.

PARTNERS IN ADVOCACY

DIRECTORS' ANNUAL REPORT

For the year ended 31 March 2022

ACHIEVEMENTS AND PERFORMANCE 2021-2022 (*continued*)

City of Edinburgh: (*restricted*)² this contract provides independent advocacy across a range of settings that includes: the care home sector, hospitals and the community. One-to-one independent advocacy is provided for adults (16+) who have autism, a learning or physical disability, older people who are unable to act for themselves or who have no independent person acting on their behalf. One-to-one advocacy is also provided for young people who have a learning disability in a hospital setting and are also affected by the Mental Health (Care and Treatment) (Scotland) Act 2003.

Lastly, People First (Scotland) provide collective advocacy for adults who have a learning disability. This is carried out through a partnership arrangement between ourselves and People First (Scotland). The contract is another long-standing service that PIA has been delivering for several years. Confirmation came during 2022 that the contract would be extended until March 2023 with a new commissioning process in place for a new contract commencing on 1st April 2023.

NHS Lothian: (*unrestricted*) this contract provides additional independent advocacy provision to adults who have a learning disability/autism, are detained in Royal Edinburgh Hospital and are subject to delayed discharge.

East Lothian: (*unrestricted*) this contract provides one-to-one independent advocacy and collective advocacy for adults (16+) that have a learning disability and/or a diagnosis of autism. The contract is long-standing and is currently renewed on a yearly basis.

Midlothian: (*unrestricted*) this contract provides one-to-one independent advocacy for adults (16+) who have a learning disability. Again, this a long-standing contract with renewal on a yearly basis.

Dundee: (*restricted*) this program of work provides one-to-one independent advocacy for any child or young person under 21 years of age living in the community, who is unable to act for themselves or have no independent person to act for them.

Glasgow Youth Independent Advocacy (GYIA): (*restricted*) this program supported a large number of young people referred by NHS GGC's Youth Health Service (YHS) in Glasgow. However, due to difficulties in identifying ongoing funding the programme of work closed in June 2022.

Greater Glasgow & Clyde Health Board: (*unrestricted*) this contract provides one-to-one independent advocacy support for children and young people affected by the Mental Health (Care & Treatment) (Scotland) Act 2003. The work takes place in hospital settings.

My Rights My Say (*unrestricted*) is a national programme. Following an initial pilot and procurement exercise, PIA was awarded the national contract to provide independent advocacy and legal advice. This service provides one-to-one advocacy provision for young people aged between 12 – 15 years who have additional support needs and want to exercise their rights under the Education (Additional Support for Learning) (Scotland) Act 2004 (as amended). The legal advice element of the service is sub-contracted through PIA to Cairn Legal. In July 2022, PIA was awarded the contract again following a successful retendering process. This sees the continuation of the funded service until 31st March 2025.

² Restricted funds are those that can only be used for particular restricted purposes within the object of the charitable company. Restrictions arise when specified by the donor or when funds are raised for a particular purpose.

PARTNERS IN ADVOCACY

DIRECTORS' ANNUAL REPORT

For the year ended 31 March 2022

ACHIEVEMENTS AND PERFORMANCE 2021-2022 (*continued*)

Children's Hearings Advocacy: this project (*restricted*) provides independent advocacy for children and young people going through the Children's Hearing System (CHS). PiA has been awarded seven areas across Scotland as part of the national coverage. The project was initially funded until 2021 but additional funding is now secured until 31st March 2023.

Highland Carers Advocacy (*restricted*) provides independent advocacy to unpaid carers in the Highland region of Scotland. The contract commenced in October of 2021 and is funded until September 2024.

St Mary's Kenmure (*unrestricted*) provides independent advocacy for young people who reside in St Mary's under secure care orders.

CONTRACT COMPLIANCE REPORTING

In addition to functional reporting structures and mechanisms the majority of our commissioners have asked for supplementary information in relation to COVID-19. During 2021/2022, the depth, range and frequency of information we returned differed across Scotland. Whilst this information could be gathered administratively, it was an additional function that had to be facilitated and managed through the senior leadership team. PiA met all our contractual and reporting compliance requirements for all projects.

STRATEGIC DEVELOPMENT

During 2021/2022 PiA continued to complete a range of strategic activities and actions in line with our organisational ambitions. The current organisational strategy is in year two of its implementation. The agreed actions relating to the six strategy strands have been challenged by the management of COVID-19 in this reporting year as they were in the first year of the pandemic. PiA has been successful across the following strategic areas:

People:

Work is progressing well in the production of strategic blueprints across all 32 local authority areas in Scotland. The blueprints identify all current and potential stakeholders by organisation and also connect us with cross-cutting local and national policy, practice and legislation, which are critical to our understanding of the landscape in which we operate. These will require yearly review to ensure the information contained in the documents is contemporaneous and fit for purpose.

Our stakeholder analysis work is designed to identify all of our key stakeholders (including advocacy partners), what their needs and wishes are, how they 'fit' into our organisational mission and vision and how that picture may impact those stakeholders. This work underpins our philosophy and vision of developmental growth and innovation whilst remaining loyal to the values and principles of independent advocacy.

Staff:

Work is nearing completion on a review of our internal recruitment, selection and retention strategy and processes. This is a significant piece of work designed to align our thinking and practice with robust research evidence and to ensure our processes are fit for purpose. It has provided a greater understanding of how the COVID-19 pandemic has changed, and will continue to change, the local and national landscape in terms of recruitment best practice in the sector and other cross-cutting sectors.

PARTNERS IN ADVOCACY

DIRECTORS' ANNUAL REPORT

For the year ended 31 March 2022

STRATEGIC DEVELOPMENT (continued)

Work is also underway on a skills-based workforce development audit. This is designed to explore and align the PiA workforce with sector workforce development standards and core competencies associated with PiA service delivery.

Quality:

Our work here includes the development of an internal and external communication strategy which is both closely aligned and fully cognisant of the values and principles which drive our practice. Additionally, we are developing an organisational wide engagement and participation strategy. This puts the views of our advocacy partners central to this and all of our work across PiA.

Governance:

Our internal governance framework is strong. Our strategy here is to maintain that strength, whilst seeking to ensure we have a healthy organisational questioning base that reflects on our practice. PiA is committed to the continued development of the governance framework in a manner which supports our statutory obligations, mission, vision and values.

Finance:

During the year 2021/2022 we have been working on a finance audit tool which will underpin the information the PiA Board of Directors (the PiA Board) needs to be confident in the financial position of the organisation. PiA is nearing the completion of an internal and external engagement strategy that underpins our professional relationships with commissioners across our service portfolio.

During the year, the directors and the Senior Leadership Team began to explore opportunities for the design and implementation of a staff framework, which would allow the organisation greater levels of flexibility in terms of what staff pay rewards look like. This work is progressing well and will continue throughout 2022 when it is hoped PiA will be in a financial position to implement the new staff framework.

Business Development & Growth:

During 2021/2022, our work in this area included the introduction of student placements. This has been successfully achieved in both Glasgow and Edinburgh services. Each student is supported by a practice educator from their university, who ensures that identified learning outcomes are shared and that the learning is designed to meet those objectives. These students undertake a full induction with PiA and are supported to identify a specific piece of work they will produce during their placement.

PARTNERS IN ADVOCACY

DIRECTORS' ANNUAL REPORT

For the year ended 31 March 2022

STRATEGIC INFLUENCE AND ENGAGEMENT

PiA continued to attend and engage with work that relates to Cross-Party Groups (CPGs). The CPGs provide an opportunity for Members of the Scottish Parliament (MSPs) to engage with external stakeholders on a particular subject. PiA is now attending several CPGs directly aligned to current work activity and potential business growth. Current CPGs we are attending include:

- Autism
- Carers
- Children and Young People
- Dementia
- Disabilities
- Drugs and Alcohol
- Dyslexia
- Families Affected by Imprisonment
- Learning Disabilities
- Mental Health
- Volunteering
- Women's Justice

FINANCIAL REVIEW

Results for the year are given in the Statement of Financial Activities with the assets and liabilities shown in the Balance Sheet. The principal funding in the year was income from service level agreements and grants, as shown at note 3.

In summary, total income amounted to £1,238,493 (2021: £973,576) and expenditure totalled £1,262,977 (2021: £1,016,071), resulting in net expenditure for the year of £24,484 (2021: net expenditure of £42,495). Unrestricted funds of £24,239 (2021: £60,795) and restricted funds of £86,653 (2021: £74,581) were carried forward at the year end.

Total fund balances as at 31 March 2022 amounted to £110,892 (2021: £135,376), a break-down of which is shown at note 12 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 interest-bearing bank accounts, although they acknowledge returns are low due to very low deposit rates currently available. Given this the bank interest received in the year is satisfactory.

PARTNERS IN ADVOCACY

DIRECTORS' ANNUAL REPORT

For the year ended 31 March 2022

Reserves policy

The reserves policy will be reviewed to establish its purpose and the level of funds necessary to achieve that purpose.

Funds held by the charitable company are either:

Unrestricted funds – these are funds which can be used in accordance with the charitable objectives at the discretion of the board of directors. Unrestricted funds include designated funds where the Directors, at their discretion, have created a fund for a specific purpose.

Restricted funds – these are funds that can only be used for particular restricted purposes within the object of the charitable company. Restrictions arise when specified by the donor or when funds are raised for a particular purpose.

The Board of Directors has established a policy whereby the unrestricted funds held by the charity not committed or invested in tangible fixed assets ("the free reserves") should be equivalent to at least three months of operating costs, which amounts to around £250,000. 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. The directors are striving to achieve this target but, like other similar bodies, it is difficult in the current economic climate. Free reserves amounted to surplus of £24,239 (2021: £60,795) as at the year-end, which is below the targeted level.

Risk management

The Board places a high priority on effective risk management to ensure that PiA operates within its financial capabilities and makes prudent financial decisions. Policies and procedures are in place covering advocacy provision, health and safety-related matters, fire and administrative arrangements. Risk assessments are carried out routinely and PiA has a risk register in place. This is always under review so that it captures all significant financial, legal, reputational and other risks and appropriate mitigations.

PARTNERS IN ADVOCACY

DIRECTORS' ANNUAL REPORT

For the year ended 31 March 2022

In terms of continuing service delivery, the Board had identified the following two issues as the most significant risks:

1: Service Delivery Risk Management and Mitigation – Statutory demand and waiting lists
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<p>Due to competing statutory needs and the impact of COVID-19, the demand for Independent Advocacy has increased. Throughout 2021-2022 this has resulted (for some contracts) in the need to operate waiting lists and for statutory work to be prioritised over non-statutory service delivery. The latter creates an inevitable gap in service provision. However, where this is the case, we continue to discuss and highlight the issue with service commissioners. Our data collection and analysis ensure robust information is shared, where appropriate. Those areas include problematic substance use, justice, mental health and gender-specific development. A new internal costing mechanism means that any new business will include a detailed budget breakdown including a management fee and yearly uplift. Regular review and contract monitoring meetings are now in place with every commissioner. This provides the opportunity to review and adapt service delivery, but also to indicate any challenges around budgets and financial resources. A key focus for the new PiA Strategy 2021-2024 is a clear focus on business development and growth.</p>
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2: PiA Wide Organisational Risk Management and Mitigation - COVID-19 ongoing impact
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<p>A range of robust internal mechanisms have been put in place to ensure the safety and wellbeing of staff and the people we support. Staff feedback mechanisms and support have been increased throughout 2021-2022. Internal risk management and mitigation mechanisms are in place to align the PiA Wide Contingency Plan to national guidance, local delivery and commissioner expectations. Internal risk assessments and management mechanisms are embedded at all levels of the organisation. COVID-19 is aligned to the PiA Risk Register. Alternative, digital/virtual approaches have also been implemented for staff and the people we support. Data collection systems integrated throughout COVID-19 allows PiA to evidence activities and impact.</p>
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GOING CONCERN

PiA has stable approved funding beyond 31 March 2022. While there is some risk in relation to funding reductions under local authority procurement procedures or strategic reviews, the CEO and Senior Leadership Team (SLT) are confident that PiA will continue to deliver vital services that are underpinned by legislation and Scottish legal frameworks. The CEO and SLT have strong working relationships with all commissioners. These will continue to be maintained throughout 2022-2023. The directors are confident that PiA can adapt to the funding available and that sufficient funding will be received to continue its work for the foreseeable future.

PARTNERS IN ADVOCACY

DIRECTORS' ANNUAL REPORT

For the year ended 31 March 2022

PLANS FOR THE FUTURE

Partners in Advocacy are in year two of a three-year organisational strategy which will see the organisation grow in line with its values, principles and vision to be the 'go to' independent advocacy organisation in Scotland. Our strategy is divided into six works sections as mentioned earlier in this directors' report and progress towards success, in terms of the strategic plan and its goals, is ongoing.

Our organisational aims and objectives are clear and are contained in, and further developed, in our three-year strategy. Those high-level strategic aims are:

Strategic Aim - People

Partners in Advocacy has an embedded organisational culture based on the principles and values of Independent Advocacy. The people we support are central to what we do and will have the opportunity to contribute to the development and review of service design and delivery if they want to, using approaches appropriate to their needs.

Strategic Aim - Staff

Partners in Advocacy is an organisation committed to developing its workforce through best practice, professional development and the values and principles underpinning the organisation. Staff and volunteers will be a central part of the development and growth of the organisation.

Strategic Aim - Quality

Partners in Advocacy have systems and infrastructure in place to ensure our services are delivered to the highest possible standard. We meet all regulatory frameworks and commissioner requirements and reflect the views of our advocacy partners, stakeholders and workforce. We will draw upon best practices in how we create, deliver and review our services by using internal quality assurance and improvement mechanisms underpinned by qualitative and quantitative data and improvement methodology.

Strategic Aim - Governance

Partners in Advocacy has a governance and accountability framework, overseen by the Partners in Advocacy Board that ensures our compliance with delivery requirements, organisational developments and growth. We ensure all kinds of data and information is managed robustly and is used as an enabler for better service delivery and organisational efficiency and development.

Strategic Aim - Business Development and Growth

Partners in Advocacy will collect and analyse information from research, good practice, people we support, staff and other stakeholders. We will use this information to innovate, improve, promote and grow the work of our organisation. Partners in Advocacy will be well connected to relevant, local and national policy agendas and will seek to influence and raise awareness of IA where we can. Partners in Advocacy will explore new business opportunities that are aligned with our values to ensure the financial viability and sustainability of the organisation. Where appropriate, and where values align, Partners in Advocacy, will develop working partnerships in and across the social care sector.

PARTNERS IN ADVOCACY

DIRECTORS' ANNUAL REPORT

For the year ended 31 March 2022

PLANS FOR THE FUTURE (continued)

Strategic Aim - Finance

Partners in Advocacy will sustain current business activity and continue to financially secure the organisation to ensure sustainability, viability and growth. We have robust financial mechanisms and risk management systems in place to ensure good financial governance, adherence to compliance and contract requirements. Partners in Advocacy will endeavour to use effective costing tools, finance and business development mechanisms to develop organisational resilience in the external market.

In the current reporting year, the Senior Leadership Team and the Board of Directors have gained substantive learning in relation to how the sector and its strategic links with other sectors is developing and how those relationships may develop in the future. That learning has identified potential opportunities and threats for the independent advocacy sector. Knowing this landscape is essential for our organisation in relation to meeting our organisational aims and objectives and it is this agenda which sets the tone in informal trustee meetings and more formal Board meetings.

STRUCTURE, GOVERNANCE AND MANAGEMENT

ORGANISATION STRUCTURE

PiA 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 by the membership, with additional directors appointed during the year to fill any vacancies. They meet quarterly as a full board to make strategic, financial and legal decisions regarding the charity and sub-group meetings are also convened to take forward specific pieces of work as required.

After completion of a successful application, receipt of two acceptable references and a formal (scored) interview, all new directors are provided with an induction and orientation by the CEO. Directors are also provided with on-going support where necessary. Fit and Proper Person Declaration forms are completed as best practice dictates for PiA's records, which are made available to the auditors. There is a standing item on the agenda for every board meeting that requires trustees to declare any conflict of interest in relation to any issue due to be discussed. The Board is responsible for strategic decision making. Responsibility for day-to-day operations is delegated to the Chief Executive Officer.

GOVERNING DOCUMENT

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

PiA's policies and procedures are compliant with the Scottish Independent Advocacy Alliance Principles and Standards and Code of Practice. PiA has a revolving timeframe that ensures that all policies and procedures are reviewed via our HR support service with Gravitare HR. This 'health check' ensures that policies and procedures are robust, meet legislative requirement and are thereby fit for purpose.

PARTNERS IN ADVOCACY

DIRECTORS' ANNUAL REPORT

For the year ended 31 March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

REMUNERATION FOR KEY MANAGEMENT PERSONNEL

The strategic themes identified in the Partners in Advocacy Strategy (2021-2024) underpins our work on a day to day basis, and directs activities and functions at all levels of the organisation. As a core component of that organisational strategy and, reflecting good practice in terms of understanding sector norms in relation to pay for key management personnel, we conduct regular sectoral reviews on pay and conditions. This allows us to benchmark our position on financial reward together with underpinning our decision-making in relation to the further development of non-financial rewards for senior personnel. Additionally, we continue to review external employment opportunities (job descriptions, person specifications and salary / non-pay benefits) for key personnel as they are advertised in order to widen and deepen our understanding of how this sector and others who are closely related are developing over time. This allows the process to take account of sector norms, geography, comparisons to be made in terms of organisational size and cost of living impact.

The Board of Directors recognise the importance of these exercises and, as a component of the wider organisational financial agenda, this process is set into our current strategy and its activities.

PARTNERS IN ADVOCACY

DIRECTORS' ANNUAL REPORT

For the year ended 31 March 2022

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Number
SC027857

Company Number
SC185467

Directors

Olwyn Godfrey
Katherine Moore
Neil Woodward
Robert Molan
David Cobb
Stuart Asher
Catriona Hepburn
Steven McCormick
John Cowie

Chair
Treasurer
Honorary Life President

resigned 28 February 2022

Key Management Personnel

Tracey McFall	Chief Executive Officer (Resigned 29 June 2022)
Iain Templeton	Interim Chief Executive Office (From 29 June 2022) /Operations Manager
Pauline Cavanagh	Operations Manager
Elaine Morris	Finance and Admin Manager

Registered Office and Central Operational Address

G/1 Links House
15 Links Place
Edinburgh EH6 7EZ

Other Operational Addresses

Offices 1 & 2
Strathclyde Business Centre
120 Carstairs Street,
Dalmarnock
Glasgow G40 4JD

Office 1
Baldove House
Dundee DD4 8UZ

Senior Statutory Auditor

Kevin Cattnach

Independent Auditors

Whitelaw Wells
9 Ainslie Place
Edinburgh EH3 6AT

Bankers

Unity Trust Bank plc
Nine Brindley Place
Birmingham B1 2HB

PARTNERS IN ADVOCACY

DIRECTORS' ANNUAL REPORT

For the year ended 31 March 2022

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.

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.

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

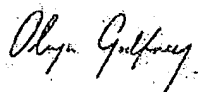
Statement as to Disclosure of Information to Auditors

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 27 October 2022 and signed on their behalf by:



Olwyn Godfrey (Chair)
Director

PARTNERS IN ADVOCACY

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND DIRECTORS

For the year ended 31 March 2022

Opinion

We have audited the financial statements of Partners in Advocacy (the 'charitable company') for the year ended 31 March 2022, which comprise the Statement of Financial Activities (incorporating the Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, 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 FRS102 '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 2022 and of its incoming resources and application of the resources 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, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 Auditors' 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 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

We draw attention to note 1 in the financial statements, which indicates that the future funding of the charitable company beyond March 2023 is uncertain as no decisions have been currently made as to whether funding will be received. As stated in note 1, these events or conditions indicate that a material uncertainty exists that may cast doubt on the charitable company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

In auditing the financial statements, we have concluded that the trustees' (who are also directors of the company for the purposes of company law) use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Our evaluation of all the directors assessment of the ability to continue to adopt the going concern basis of accounting included assessing the clients budget and cashflow forecasts.

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

PARTNERS IN ADVOCACY

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND DIRECTORS

For the year ended 31 March 2022

Other information

The other information comprises the information in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and 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.

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, included within the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011, the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' annual report;
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit

Responsibilities of directors

As explained more fully in the Statement of Directors' Responsibilities set out on page fifteen, the directors (who are also trustees of the charitable company for the purposes of charity law) 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 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.

PARTNERS IN ADVOCACY

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND DIRECTORS

For the year ended 31 March 2022

Auditor's responsibilities for the audit of the financial statements

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

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error.

From enquiries of those charged with governance, it was determined that the risk of material misstatement from fraud was low with little scope for fraud to occur. Our audit testing is designed to detect material misstatements from fraud where there is not high level collusion.

Our audit testing was designed to detect material misstatements from other irregularities that result from error where there is not high level concealment of the error. In this regard the following audit work was undertaken: applicable laws and regulations were reviewed and discussed with management; senior management meeting minutes were reviewed; internal controls were reviewed; and journals were reviewed. From this audit testing it was determined that the risk of material misstatement in this regard was low.

We carried out income testing and expenditure testing which was designed to identify any irregularities as a result of simple mistakes or human error. From this audit testing it was determined that the risk of material misstatement in this regard was low.

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. This description forms part of our Report of the Auditors.

PARTNERS IN ADVOCACY

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND DIRECTORS

For the year ended 31 March 2022

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and the trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005, regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.



Kevin Cattanach

Senior Statutory Auditor

for and on behalf of Whitelaw Wells, Statutory Auditors

9 Ainslie Place

Edinburgh

EH3 6AT

27 October 2022

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

PARTNERS IN ADVOCACY

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

For the year ended 31 March 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<u>Income and endowments from:</u>					
Donations		1,400	-	1,400	1,434
Charitable activities	3	415,114	821,979	1,237,093	972,112
Investments		-	-	-	30
		<hr/>	<hr/>	<hr/>	<hr/>
Total income		416,514	821,979	1,238,493	973,576
		<hr/>	<hr/>	<hr/>	<hr/>
<u>Expenditure on:</u>					
Raising funds: staff costs		19,672	19,672	39,344	39,554
Charitable activities	4	394,461	829,172	1,223,633	976,517
		<hr/>	<hr/>	<hr/>	<hr/>
Total expenditure		414,133	848,844	1,262,977	1,016,071
		<hr/>	<hr/>	<hr/>	<hr/>
Net income/ (expenditure) for the year	6	2,381	(26,865)	(24,484)	(42,495)
Transfers between funds	12	(38,937)	38,937	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds for the year		(36,556)	12,072	(24,484)	(42,495)
<u>Reconciliation of funds:</u>					
Total funds at 1 April 2021	12	60,795	74,581	135,376	177,871
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds at 31 March 2022	12	24,239	86,653	110,892	135,376
		<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 23 to 33 form part of the financial statements.

PARTNERS IN ADVOCACY

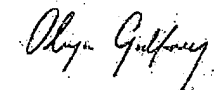
BALANCE SHEET

As at 31 March 2022

	Notes	£	2022 £	£	2021 £
Current assets					
Debtors	8	19,056		36,164	
Cash at bank and in hand		142,960		154,771	
		<u>162,016</u>		<u>190,935</u>	
Creditors: amounts falling due within one year	9	(51,124)		(55,559)	
		<u>110,892</u>		<u>135,376</u>	
Net current assets			110,892		135,376
			<u>110,892</u>		<u>135,376</u>
Total assets less current liabilities	13		110,892		135,376
			<u>110,892</u>		<u>135,376</u>
Funds	12				
Restricted funds		86,653		74,581	
Unrestricted funds		24,239		60,795	
		<u>110,892</u>		<u>135,376</u>	
			110,892		135,376
			<u>110,892</u>		<u>135,376</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

These financial statements were approved by the members of the board on 27 October 2022 and are signed on their behalf by:



Olwyn Godfrey (Chair)
Director

The notes on pages 23 to 33 form part of the financial statements.

PARTNERS IN ADVOCACY

STATEMENT OF CASH FLOWS

for the year ended 31 March 2022

	2022	2021
	£	£
Net cash (used in) operating activities (below)	(11,811)	(23,085)
	<hr/>	<hr/>
Cash flows from investing activities:		
Interest received	-	30
	<hr/>	<hr/>
Net cash generated from investing activities	-	30
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	(11,811)	(23,055)
Cash and cash equivalents at 1 April 2021	154,771	177,826
	<hr/>	<hr/>
Cash and cash equivalents at 31 March 2022	142,960	154,771
	<hr/>	<hr/>
 CASH AND CASH EQUIVALENTS		
Instant access bank deposits	142,960	154,771
	<hr/>	<hr/>
 RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES		
Net (expenditure) for the year	(24,484)	(42,495)
<i>(as per the Statement of Financial Activities)</i>		
Adjustments for:		
Interest received	-	(30)
Decrease in debtors	17,108	6,193
(Decrease)/increase in creditors	(4,435)	13,247
	<hr/>	<hr/>
Net cash (used in) operating activities	(11,811)	(23,085)
	<hr/>	<hr/>

PARTNERS IN ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

1. Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention and are in accordance the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Income

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

- Donations and income from investments are included in full in the Statement of Financial Activities when receivable.
- Income from charitable activities is 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, income is recognised when the charity becomes unconditionally entitled. Where related to performance and specific deliverables, income is 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 in the period for which it has been received.

1.3 Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. Expenditure includes any VAT which cannot be fully recovered and is reported as part of expenditure to which it relates.

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

1.4 Operating leases

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

PARTNERS IN ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

1. Accounting policies (continued)

1.5 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 Statement of Financial Activities in the year they are payable.

1.6 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 allocated by the directors 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.

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.

1.7 Financial instruments

Financial instruments comprise financial assets and financial liabilities which are recognised when the charity becomes a party to the contractual provisions of the instrument. They are classified as "basic" in accordance with FRS102 and are accounted for at the settlement amount due which equates to the cost or amount prepaid. Financial assets comprise cash, grants receivable and other debtors, and financial liabilities comprise accruals and other creditors.

1.8 Going concern

The Directors have considered going concern at length and have prepared projections up to 31 March 2024 that show a surplus and demonstrate liabilities will be met as they fall due. The charity has stable approved funding beyond 31 March 2022, and whilst there is some risk in relation to funding reductions under local authority procurement procedures or strategic reviews the CEO and senior management team are confident that the charity will continue to deliver vital services that are underpinned by legislation and Scottish legal frameworks. The CEO and SLT have strong working relationships with all commissioners and these will continue to be maintained throughout 2022-2023. The PIA Board is confident that the charity can adapt to the funding available and that sufficient funding will be received to enable the charity to continue its work for the foreseeable future.

Accordingly, the accounts have been prepared on a going concern basis. This assessment of going concern includes the expected impact of COVID-19 to the entity in the 12 months following the signing of these financial statements.

2. Taxation

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

PARTNERS IN ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

3. Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Unrestricted Funds £	Restricted Funds £	Total 2021 £
<u>Grants and contracts</u>						
City of Edinburgh Council						
<i>Combined LD & OPD</i>	-	285,318	285,318	-	258,250	258,250
Dundee City Council	-	65,011	65,011	-	63,924	63,924
East Lothian Council						
<i>Core Services</i>	35,000	-	35,000	35,000	-	35,000
<i>Inclusion Project</i>	7,800	-	7,800	7,800	-	7,800
<i>Autism Project</i>	10,000	-	10,000	10,000	-	10,000
East Renfrewshire Council	25,550	-	25,550	25,000	-	25,000
Midlothian Council	20,982	-	20,982	20,982	-	20,982
NHS Greater Glasgow and Clyde	50,000	-	50,000	50,000	-	50,000
NHS Delayed Discharge/Learning Disabilities	20,000	-	20,000	20,000	-	20,000
Scottish Government: ASNTS	8,213	-	8,213	7,366	-	7,366
Scottish Government: My right my say	221,982	-	221,982	150,000	-	150,000
Scottish Government: Children's Hearing Systems	-	287,260	287,260	-	282,044	282,044
Scottish Government: Children's Hearing Systems						
<i>Siblings</i>	-	71,950	71,950	-	-	-
Scottish Government: Children's Hearing Systems						
<i>Grant clawback</i>	-	(24,000)	(24,000)	-	-	-
BBC Children in Need	-	-	-	-	11,168	11,168
Glasgow Youth Independent Advocacy	8,146	15,000	23,146	17,250	-	17,250
Highland Health Board	-	121,440	121,440	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	407,673	821,979	1,229,652	343,398	615,386	958,784
Fee income: advocacy services	7,441	-	7,441	13,328	-	13,328
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	<u>415,114</u>	<u>821,979</u>	<u>1,237,093</u>	<u>356,726</u>	<u>615,386</u>	<u>972,112</u>

PARTNERS IN ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

4. Expenditure

	One-to-one adult advocacy £	One-to-one children & young people's advocacy £	Group advocacy £	Total 2022 £	Total 2021 £
Costs directly allocated to activities					
Staff costs (note 7)	238,516	515,640	60,085	814,241	658,057
Travel and subsistence	1,603	11,466	679	13,748	1,331
Rent and rates	13,084	20,815	1,469	35,368	33,170
Premises expenses	5,819	14,845	360	21,024	28,890
Telephone	40	1,860	-	1,900	1,695
Postage, printing, stationery and advertising	3,459	11,428	784	15,671	13,632
Legal and professional fees	50	556	4	610	475
Consultancy fees	24,254	55,823	7,259	87,336	69,260
Other costs	741	14,132	548	15,421	11,414
Support costs allocated to activities					
Staff costs (note 7)	46,045	103,528	11,399	160,972	109,259
Travel and subsistence	104	233	26	363	2,048
Rent and rates	1,480	3,327	366	5,173	3,043
Premises expenses	1,804	4,054	446	6,304	-
Telephone, postage, printing, stationery and advertising	957	2,152	237	3,346	
Legal and professional fees	14	31	5	50	684
Accountancy fees	4,325	9,725	1,071	15,121	15,644
Consultancy fees	1,560	3,508	386	5,454	8,503
Other costs	3,524	7,924	872	12,320	7,121
<u>Governance costs</u>					
Auditors' remuneration	1,559	3,505	386	5,450	5,700
Total expenditure	350,014	786,971	86,648	1,223,633	976,517

Included above is expenditure allocated to restricted funds amounting to £829,172 (2021: £606,940). Included in the Statement of Financial Activities is expenditure on raising funds allocated to restricted funds amounting to £19,672 (2021: £19,777).

PARTNERS IN ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

5. Summary analysis of expenditure and related income for activities

This table shows the cost of the main activities and the sources of income that support those activities.

	One-to-one adult advocacy £	One-to-one children & young people's advocacy £	Group advocacy £	Total 2022 £	Total 2021 £
Costs	(361,539)	(811,888)	(89,550)	(1,262,977)	(1,016,071)
Donations	474	820	106	1,400	1,434
Charitable activities	418,834	724,477	93,782	1,237,093	972,112
Investments	-	-	-	-	30
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net income/(expenditure)	57,769	(86,591)	4,338	(24,484)	(42,495)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

6. Net (expenditure) for the year

	2022 £	2021 £
This is stated after charging:		
Auditors' remuneration: Audit fees	5,450	5,701
Other fees	15,121	15,645
Operating lease costs	38,961	36,882
	<hr/>	<hr/>

7. Staff costs

	2022 £	2021 £
Wages and salaries	914,848	727,023
Social security costs	73,288	56,937
Pension costs	25,078	20,692
	<hr/>	<hr/>
	1,013,214	804,652
Sessional advocates	1,343	2,218
	<hr/>	<hr/>
	1,014,557	806,870
	<hr/>	<hr/>

PARTNERS IN ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

7. Staff costs (continued)

The average number of employees, on a head count basis, was as follows:

	2022	2021
	No.	No.
Management and administration	4	4
Service provision	36	31
	<hr/>	<hr/>
	40	35
	<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.

No employee earned £60,000 or more in either the current or previous years. Key management personnel received total remuneration amounting to £180,339 (2021: £179,926) during the year.

No director received remuneration in the current or previous year. No directors were reimbursed in respect of travel expenses for attendance at board meetings in the current or previous year.

8. Debtors

	2022	2021
	£	£
Grants receivable	9,900	25,954
Other debtors	1,133	1,333
Prepayments and accrued income	8,023	8,877
	<hr/>	<hr/>
	19,056	36,164
	<hr/>	<hr/>

PARTNERS IN ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

9. Creditors: amounts falling due within one year

	2022	2021
	£	£
Other creditors	5,850	3,210
Taxes and social security costs	23,434	16,673
Pension costs	-	962
Accruals	12,663	20,924
VAT	9,177	8,536
Deferred income	-	5,254
	<hr/>	<hr/>
	51,124	55,559
	<hr/>	<hr/>

Deferred income

	2022	2021
	£	£
Balance at 31 March 2021	5,254	-
Released to Statement of Financial Activities	(5,254)	-
Amounts received and deferred during the year	-	5,254
	<hr/>	<hr/>
	-	5,254
	<hr/>	<hr/>

10. Commitments under operating leases

At 31 March 2022 the charity had total commitments for premises under non-cancellable operating leases, payable as follows:-

	2022	2021
	£	£
Within one year	29,029	36,596
Within one to five years	2,279	11,962
	<hr/>	<hr/>

11. Other commitments

At the balance sheet date the charity had a commitment of £28,267 (2021: £25,000) in respect of the provision of Collective Advocacy Services to People with Learning Difficulties, which was contracted out to an independent service-provider. In additions, the charity had a further commitment of £50,000 in respect to provision of Cairn Legal who provide the legal representation component of the My Rights, My Say (MRMS) contract and expires in June 2025.

PARTNERS IN ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

12. Movement in funds	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Restricted funds					
Big Lottery Fund Grants:-					
<i>Young Voices</i>	9,281	-	-	(9,281)	-
Edinburgh Health & Social Care Partnership:-					
<i>Learning Disabilities and Older People & Physical Disabilities</i>	-	285,318	(284,741)	(577)	-
Dundee City Council	26,321	65,011	(50,573)	(23,180)	17,579
BBC Children in Need	14,244	-	(1,025)	(13,219)	-
Scottish Government:					
<i>Children's Hearing Systems</i>	24,735	335,210	(445,139)	85,194	-
NHS Highland:					
<i>Highland carers Advocacy</i>	-	121,440	(52,366)	-	69,074
Bank of Scotland Foundation	-	15,000	(15,000)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	74,581	821,979	(848,844)	38,937	86,653
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Unrestricted funds					
General funds	60,795	416,514	(414,133)	(38,937)	24,239
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	60,795	416,514	(414,133)	(38,937)	24,239
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	135,376	1,238,493	(1,262,977)	-	110,892

The transfers from restricted funds to unrestricted funds represent amounts agreed by the funder that can be transferred as a contribution to core overheads and management costs of the charity. The Big Lottery Young Voices project and the BBC Children in Need Fund transfers represent a contribution from restricted funds to core overheads and management costs as approved by the funders.

Purpose of restricted funds

Big Lottery Fund

Speak Up - To support children and young people in the Glasgow area, who have additional support needs leading to issues of isolation, who lack self-confidence and have relationship difficulties to access independent advocacy.

Young Voices - To provide the same support to children and young people in the Edinburgh area.

Edinburgh Health and Social Care Partnership

To provide advocacy for adults with learning disabilities and physical disabilities.

PARTNERS IN ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

12. Movement in funds (continued)

Purpose of restricted funds (continued)

Dundee City Council

To provide short term advocacy for children and young people in the Dundee area.

BBC Children in Need

To provide independent formal advocacy for children and young people in Glasgow.

Scottish Government – Children's Hearing Systems

To provide advocacy services for children and young people and to support sibling's participation relating to contact.

NHS Highland – Highland carers advocacy

To provide independent formal advocacy for adults in Highlands.

Bank of Scotland Foundation

To contribute towards an advocacy worker's salary.

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Restricted funds					
Big Lottery Fund Grants:-					
<i>Speak Up</i>	-	-	(61)	61	-
<i>Young Voices</i>	20,925	-	(11,644)	-	9,281
Edinburgh Health & Social Care Partnership:-					
<i>Learning Disabilities and Older People & Physical Disabilities</i>	2,185	258,250	(265,371)	4,936	-
Dundee City Council	12,612	63,924	(50,215)	-	26,321
East Lothian Council	265	-	(265)	-	-
BBC Children in Need	10,843	11,168	(7,767)	-	14,244
Scottish Government:-					
<i>Children's Hearing Systems</i>	34,085	282,044	(291,394)	-	24,735
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	80,915	615,386	(626,717)	4,997	74,581
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Unrestricted funds					
General funds	96,956	358,190	(389,354)	(4,997)	60,795
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	96,956	358,190	(389,354)	(4,997)	60,795
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	177,871	973,576	(1,016,071)	-	135,376
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

PARTNERS IN ADVOCACY
NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

12. Movement in funds (continued)

Purpose of restricted funds

East Lothian Council

To provide independent formal advocacy for adults with learning disabilities in East Lothian.

13. Analysis of net assets between funds

As at 31 March 2022:-	Unrestricted Funds £	Restricted Funds £	Total £
Net current assets	24,239	86,653	110,892
	<hr/>	<hr/>	<hr/>
	24,239	86,653	110,892
	<hr/>	<hr/>	<hr/>
As at 31 March 2021:-	Unrestricted Funds £	Restricted Funds £	Total £
Net current assets	60,795	74,581	135,376
	<hr/>	<hr/>	<hr/>
	60,795	74,581	135,376
	<hr/>	<hr/>	<hr/>

14. Related party transactions

Other than those described in note 7, no transactions with related parties were undertaken in either the current or previous year.

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

15. Company information

The company is limited by guarantee and the members have each agreed to contribute £1 in the event of the company being wound up. The number of members listed at the year end was 25 (2021: 25).

The charity is registered in Scotland and its registered office and principal activities are disclosed in the Directors' Annual Report.

PARTNERS IN ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

16. Financial instruments

	2022 £	2021 £
<u>Financial assets at cost</u>		
Grants receivable	9,900	25,954
Other debtors	1,133	1,333
Cash at bank and in hand	142,960	154,771
	<hr/>	<hr/>
	153,993	182,058
	<hr/>	<hr/>
<u>Financial liabilities at cost</u>		
Other creditors and accruals	18,513	24,134
Pension costs	-	962
	<hr/>	<hr/>
	18,513	25,096
	<hr/>	<hr/>

PARTNERS IN ADVOCACY

MANAGEMENT INFORMATION

For the year ended 31 March 2022

**The following pages do not form part of the statutory financial statements
which are the subject of the independent auditors' report on pages 16 to 19.**

PARTNERS IN ADVOCACY

APPENDICES

For the year ended 31 March 2022

SUCCESS STORIES

The following two advocacy case studies celebrate the outcomes of two personal journeys of advocacy partners during 2021/22. Demographic and personal details have been altered to protect the identity of both advocacy partners.

Case study 1:

X is a young adult with a learning disability who resided in a young person's supported housing unit since the age of 16. Prior to this X had been placed in various children's homes from an early age. X was referred to the service in 2019 due to expressing views about wanting to live a more independent life and perhaps move to a flat. The home's management and staff were very much against this.

X's allocated advocacy worker, discussed this with X who felt that life presently was *'being suffocated'* by the support in place and restrictions from doing the things that friends and peers could do. Prior to moving to the young person's unit, X was able to travel by bus alone, go shopping, meet with friends and do most things that young people do. On moving to the unit however, X was restricted from going out, support staff were present at all times when out, had to travel on buses with X and if not, then X had to be transported by the unit mini bus. It became apparent from the many meetings attended that staff and management did not support more independent living and openly criticised and referred to X negatively.

Despite advocacy informing staff and management that there were no statutory orders in place to restrict X, very little changed. Management had little understanding of what guardianship meant as a legal process and continued to inform X that they were the guardians. Advocacy raised these concerns with the allocated social worker.

Adult Support and Protection (ASP) measures were initiated due to ongoing concerns for X's lack of independent living opportunities. Advocacy supported X at the ASP case conference meetings to voice concerns and challenge many of the allegations against X which were identified as unfounded or exaggerated. Social work agreed that the staff and management's actions were indeed very restrictive and not helpful in promoting X's independence. Despite this, the actions of staff and management at the home did not change. Advocacy highlighted this to social work and supported X to inform all that they felt that *'big brother was constantly watching over me'*. X felt the constant involvement of staff was very intrusive. At further meetings it was agreed by social work that this was not a healthy environment for a young adult and X was unlikely to reach full potential under these living conditions. A suitable option was sought.

Advocacy supported X to challenge opinions from staff and management at the home that X should not move.

Advocacy reassured X that it was not the staff's role to decide where they lived, and that social work also agreed that a more independent living environment should be sourced. A suitable placement was identified and with the help of advocacy, X was very much included in transition planning. X recently moved into their own flat with the appropriate and proportional support required.

X is really enjoying their new home, travelling alone on public transport, volunteering for a local charity and embracing life more independently.

PARTNERS IN ADVOCACY

APPENDICES

For the year ended 31 March 2022

Case study 2:

The advocacy partner Y aged 10 was referred to PIA for advocacy support as they were subject to being detained under the Mental Health (Care and Treatment) (Scotland) Act 2003 and were on a Short-Term Detention Certificate (STDC). The advocate met with Y on the hospital ward to explain their rights to them. Given Y's age, the advocate utilised age appropriate tools to explain the role of advocacy in order for Y to understand the support on offer. Y and their advocacy worker met regularly to build a robust advocacy relationship. The advocacy worker provided Y with fun games and activities relating to advocacy, which built the partnership.

With the support of advocacy, Y had their STDC revoked, and continued to stay in hospital on a voluntary basis. Y sometimes found it difficult to express their views through talking. The advocacy worker provided Y with emotion flashcards which Y could better relate to. Y would select certain emotion flashcards and show them to the advocacy worker about how they were feeling about particular areas of their care and treatment plan. With consent of Y, the advocacy worker would share these feelings and emotions with the medical team, who listened and took the views seriously. Y felt very supported by advocacy as they didn't feel confident enough to share their views to the medical team themselves.

The advocacy worker attended several case conferences on behalf of Y, who did not attend any of the meetings, through choice. Prior to case conferences, the advocacy worker would meet with Y to ascertain their views. Y now felt the most comfortable way to share their views was by writing down their views on paper and sending the views via WhatsApp to their advocacy worker. This worked well, the advocacy worker attended the case conferences, the views of Y were clearly written down to be shared.

Y's advocacy worker attended the discharge planning meeting on behalf of Y but met with Y prior to the meeting to discuss Y's views and to ascertain the questions Y wished to be asked of the various professionals attending the meeting. Again, Y then sent written views to the advocate worker ahead of the meeting. The questions were answered and the answers fed back to Y.

Ultimately, Y was discharged home a short time later on the date that they had requested through the support of Independent Advocacy.