

Charity registration number SC027857 (Scotland)

Company registration number SC185467 (Scotland)

PARTNERS IN ADVOCACY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

PARTNERS IN ADVOCACY

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PARTNERS IN ADVOCACY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 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

The principal objectives of Partners in Advocacy (PIA) as set out in the 1998 governing document are:

To promote the benefit and to advance the education of people in Scotland who have learning disabilities or who for any other reason require advocacy services.

To advance the education of the public in the aforesaid area concerning the needs of such people who have learning disabilities or who for any other reason require advocacy services.

and as a means of achieving the above objects:-

to take any steps deemed necessary, but without prejudice to the foregoing generality:-

- i. to safeguard and protect such people.
- ii. to empower such people
- iii. to increase opportunities for such people
- iv. to promote, encourage and assist in research and publicly disseminate the results of such research into safeguarding, empowerment, and inclusion of such people; and

In carrying out the above objects the Company shall have regard, particularly but not exclusively, to people who have learning disabilities or who for any other reason require advocacy services. Over time these objectives have crystallised in a mission to provide high-quality independent advocacy to vulnerable people to help them make informed choices and have their rights upheld.

Vision

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

Activities in 2022-2023

The charity has undertaken significant activity to evolve its operational delivery and further develop at both a regional and national level. Services continue under several HSCP and local authority frameworks in the following areas:

- East Renfrewshire
- Edinburgh City
- East Lothian
- Midlothian
- Dundee
- Glasgow City
- My Rights My Say – provision of a national service across the whole of Scotland
- Children's Hearings - Inverclyde, East Dunbartonshire, West Dunbartonshire, East Renfrewshire, South Lanarkshire, Edinburgh and Dundee

PARTNERS IN ADVOCACY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The charity provides independent advocacy for:

- Children and young people with a range of additional support needs that may include a diagnosis of autism, mental health issues, physical and learning disabilities, ADHD, dyslexia, dyspraxia, and adverse childhood experiences (ACE), secure care and looked after away from home.
- Children and young people involved in the children's hearing system.
- Children and young people subject to statutory mental health care in Glasgow.
- Adult carers living in the Highlands facing various challenges.
- Adults with a range of needs that may include learning disabilities, physical disabilities, an autism diagnosis, mental health problems, and alcohol and drug problems.
- Older people including those with dementia.

The foundation of PiA's activities is the promotion and use of independent advocacy as the benchmark of delivery. Primarily, it ensures impartiality and objectivity, as independent advocates are not influenced by the biases or interests of the organisations or systems they might be advocating within. This independence fosters trust and credibility, both with the individuals advocated for and within the broader system.

The charity's advocacy staff focus solely on the needs and wishes of the people they support, who are known as **advocacy partners**, without any conflict of interest. PiA strongly believes that independent advocacy can bring fresh perspectives and innovative solutions to issues, unencumbered by the constraints and traditions of existing systems. This is particularly beneficial in challenging entrenched problems and advocating for many of the marginalised and underrepresented groups we work with.

- Staff have held events and attended external meetings to raise awareness of independent advocacy.
- The charity has responded to key government and local authority consultations to promote the importance and benefits of independent advocacy.
- Colleagues have transitioned to working on a permanent hybrid basis and a programme of downsizing office premises was begun.
- Moves to introduce HR software for the charity commenced in the last quarter of the year.
- Comprehensive, root and branch review of charity finances. Cost efficiencies identified and realised. Improvements were made to financial tools to deliver better information and processes.
- Staff collaborated to help develop the basis for new branding and a new website to be commissioned in the new 2023-2024.
- The charity has employed highly competent staff and provides effective induction and ongoing training to ensure high-quality support for the people we help.
- Operations Managers have established positive relationships in several NHS and local authority areas, that has helped to extend services and open access to independent advocacy to more people.

Volunteering

PiA benefits from a board of trustees who offer their expertise, and time voluntarily. This donation cannot be valued highly enough, and each member plays a vital part in securing the future of the charity. The board meets for 2 hours every three months. Pre-COVID the charity benefitted from having a larger body of volunteers, who worked as volunteer advocates. The charity is keen to welcome the return of volunteers in these roles as well as at board level and supporting other functions.

PARTNERS IN ADVOCACY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

Changes in senior leadership occurred with the then chief executive departing at the end of quarter one, an interim appointment across quarters 2 and 3 and the arrival of a permanent CEO at the beginning of quarter four.

Despite this interregnum, the leadership team continued to progress the principal functional areas of the 2021-2024 strategic plan that covered the following matters:

- i. People
- ii. Staff
- iii. Quality
- iv. Governance
- v. Finance
- vi. Business Development and Growth

Some highlights from this work include:

- The successful development and use of costing tools to ensure full cost recovery when bidding for and obtaining new areas of work.
- Success in being re-commissioned to deliver independent advocacy services across the City of Edinburgh for a period of 5 years.
- Strengthened partnership working with other statutory and voluntary organisations.
- PiA and Advocacy Highland commissioned by Highland Alcohol and Drugs Partnership to deliver a new pilot service.
- The development of the Highland Carers service saw the team deal with 160 issues of varying complexity and included raising awareness of advocacy in Gaelic on BBC Nan Gaidheal's magazine programme 'Naoi gu Deich' (Nine to Ten).
- The 5th birthday of the nationwide My Rights My Say (MRMS) service in February 2023 brought together colleagues from Children in Scotland, Cairn Legal and Partners in Advocacy to celebrate an innovative service for children with additional support needs.
- MRMS supported young people living with 364 different additional support needs.
- Increase in delivery of hours and new services commissioned to support children living in children's homes.
- Commissioned by Scottish Government to consult young people receiving psychiatric care in Glasgow on future design of intensive psychiatric care units (IPCU) in Scotland.
- Increased service delivery in Dundee area on behalf of children and young people and the appointed a service co-ordinator to support this work.
- Between January and March 2023, the team achieved a significant internal review of the children's hearings advocacy service.
- The children's hearings service helped 402 young people, with 50 being supported by PiA to attend a hearing for the first time ever.
- Introduced Criminal Justice Secure eMail (CJSM) to all children's hearings work.
- Secured funds from Scottish Government to develop two animated explainer videos about independent advocacy for children and young people involved in the children's hearings advocacy service.
- Participated in the Promise Scotland collaborative redesign project to recommend changes to the complaints system and, separately, to inform the redesign of children's hearings with the Hearings System Working Group (HSWG).
- Expanded advocacy provision by 50% within St Mary's Kenmure secure care unit because of increased demand.
- Collaborated with The Institute for Research and Innovation in Social Services (Iriss) to develop a good practice training resource for child protection planning meetings and adult support and protection for social workers.
- Secured membership of Glasgow's Youth Justice Strategy Group.
- Contributed to the development of a national independent advocacy outcomes framework for Scotland.

PARTNERS IN ADVOCACY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Outcomes

PiA supported **807** children and young people and **533** adults across Scotland in 2022-2023. The charity has:

- Helped people feel more empowered and confident in voicing their concerns and making decisions.
- Provided unbiased and impartial support, ensuring the individual's needs and interests are the central focus without any conflict of interest.
- Facilitated informed decision-making by offering information on rights and entitlements, helping individuals to make informed decisions about their lives and the services they receive.
- Increased access to services by helping people to navigate complex systems.
- Enhanced self-advocacy skills of the people we support, leading to greater independence and self-reliance.
- Protected rights and ensured children, young people and adults are treated fairly and with respect.
- Provided a voice to those who might otherwise be overlooked or unheard.
- Upheld accountability and transparency by holding systems and service providers accountable.
- Helped resolve conflicts or misunderstandings between individuals and service providers or within systems.
- Promoted social justice by ensuring that individuals' needs and rights are respected and met.

Contract Compliance

The leadership team has strong working relationships with all commissioners and the charity has fulfilled all regulatory and contract requirements during 2022-2023.

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 £1,305,588 (2022 : £1,238,493) and expenditure totalled £1,395,541 (2022 : £1,262,977), resulting in net expenditure for the year of £89,953 (2022: net expenditure of £24,484). Unrestricted funds of £8,940 (2022: £24,239) and restricted funds of £11,999 (2022: £86,653) were carried forward at the year end.

Total fund balances as at 31 March 2023 amounted to £20,939 (2022 : £110,892), a break-down of which is shown in Notes 13 and 14 to the financial statements.

Going Concern

Partners in Advocacy has confirmed funding in place for 2023-2024 and beyond. Whilst recent years have seen the charity deplete reserves, due in some part to the impact of and transitioning from COVID-19, cost efficiencies have been realised, and improved financial monitoring and costing processes were introduced in quarter 4. This achieved greater financial clarity and futureproofing.

Whilst funding to the advocacy sector continues to receive real-term restrictions, the charity has shown that it remains capable of delivering services and obtaining new work. The challenge for PiA, as with all voluntary organisations is to continue to diversify income and develop new work streams. The leadership team is confident that the charity can maintain and grow in 2023-2024, with a renewed confidence in its financial stability.

Trustees have worked hard alongside the Chief Executive and senior leadership team to ensure the charity is fit for purpose. The Board has certainty that Partners in Advocacy will continue to develop in a positive direction given the changes made this year.

Reserves Policy

The Board of Directors has established a policy whereby the unrestricted funds held by the charity should be equivalent to at least three months of operating costs, which amounts to £348,000 and 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 recognise that PiA is not alone in identifying wider income in the challenging economic climate but still sees this as a major priority. Free reserves amounted to surplus of £8,940 as at the year-end, which is below the targeted level.

PARTNERS IN ADVOCACY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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.

Risk management

In quarter 4, the trustees have considered the significant risks to which the charity is exposed along with the new Chief Executive. The risk register was completely revised, and new mitigations established to manage these. The major risks are financial; principally the lack of reserves, cash flow and the limited diversity of income, much of which is service-related.

As mentioned earlier, cost efficiencies and streamlining processes in quarter 4 have provided clarity and reassurance regarding these risks. Some spending priorities that were previously scheduled have been postponed or cancelled. And the leadership team will be exploring and implementing further changes in 2023-2024 to further future proof the charity.

Plans for future periods

The charity will continue to pursue development via the 2021-2024 strategic report (revised). The board of directors is committed to the most efficient and high-quality delivery of services to the people we support, our advocacy partners.

Future plans include:

- Consolidation of current activities.
This will require elements of core cost streamlining, reducing office costs and continual review of finance processes.
- Operational rationalisation and service re-design; avoid duplicating work by developing process maps and consistent processes across all services.
- Identifying and moving to new customer relationship management (CRM) software to better deliver services and grow our stakeholder population.
- Explore new strategic and operational partnerships.
- Introduce new HR software.
- Contribute to relevant external policy consultations.
- Identify new opportunities to diversify funding, including options for receiving donations online and fundraising.
- Recruit new trustees; build the board to full strength from 7 currently to ideally 12 members.
- Mark the 25th birthday of the charity in 2023-2024, celebrate our work, reflect on the past and plan for the future.
- Implement new branding and website to take the charity forward.
- Undertake an audit of central document control systems and refine these.
- Improve our social media usage and content to expand coverage across Scotland.
- Review our recruitment processes and enhance induction and training opportunities for staff.

PARTNERS IN ADVOCACY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

Organisational Structure

Partners in Advocacy is a membership organisation led by directors appointed from the membership. It employs a Chief Executive Officer who is delegated to lead a senior management team to deliver the operational and business responsibilities.

Remuneration of the Chief Executive Officer is set by the board (not subject to performance bonuses) based on market rates.

Trustees may be appointed at an annual general meeting where written notice has been received of their willingness to be appointed. However, directors may at any time appoint a member (providing they are willing to act) to be a director either to fill a vacancy or as an additional director. Trustee recruitment is predicated on guaranteeing a diverse range of knowledge and experience is represented.

The Board of Directors meet quarterly to consider strategic, financial, and legal decisions regarding the charity. Sub-groups may be formed, and meetings convened to take forward specific pieces of work as required.

Following receipt of a successful application, two acceptable references, a formal interview and discussion, all new directors are provided with an induction and orientation programme. This includes individual meetings with the Chair and another Trustee, receipt of relevant papers and the appointment of a trustee buddy. New trustees are invited to attend team (and other) meetings to better understand the nature of the work undertaken by PiA.

PARTNERS IN ADVOCACY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2023**

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Number

SC027857

Company Number

SC185467

Directors

Olwyn Godfrey Chair
John Cowie Vice Chair
Katherine Moore Treasurer
Neil Woodward Honorary Life President
Robert Molan
David Cobb
Stuart Asher (Resigned 24 May 2023)
Catriona Hepburn (Resigned 22 February 2023)
Nathaniel Corr (Appointed 22 February 2023)

Key Management Personnel

Robert McKay Chief Executive Officer (appointed 9 January 2023)
Iain Templeton Interim Chief Executive Officer (From 29 June 2022) / Operations Manager
Tracey McFall Chief Executive Officer (Resigned 28 June 2022)
Pauline Cavanagh Operations Manager
Elaine Morris Finance Manager

Registered Office and Central Operational Address

Suite 1.12, Red Tree Bridgeton
33 Dalmarnock Road
Glasgow
G40 4LA

Other Operational Addresses

Hub 4a, Hercules House Suite 3.3, Dudhope Castle
Eskmills Barrack Road
Station Road Dundee
Musselburgh DD3 6HF
EH21 7PQ

Independent Auditors

Fiona Haro
Thomson Cooper
3 Castle Court
Carnegie Campus
Dunfermline
KY11 8PB

Bankers

Unity Trust Bank plc
Nine Brindley Place
Birmingham
BT 2HB

PARTNERS IN ADVOCACY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Related Parties

Tracey McFall, Chief Executive of PiA until 28 June 2022:

- was a director of the Coalition of Care and Support Providers in Scotland (CCPS)(appointed 6 May 2020) until 26 October 2022, to which PiA paid annual membership fees in 2022-2023.
- is a director of Forth Valley Advocacy (appointed 3 March 2022), which provides advocacy services.
- is a director of Fair Deal (appointed 6 April 2022), which provides social care services.

Iain Templeton, Operations Manager:

- is a director of Volunteer Centre Edinburgh (appointed 4 October 2022), which promotes volunteering activities.
- is a director of the Scottish Independent Advocacy Alliance (SIAA) (appointed 30 November 2022), to which PiA paid annual membership fees in 2022-2023.

Statement of Trustees' responsibilities

The Trustees, who are also the directors of Partners in Advocacy for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Auditor

In accordance with the company's articles, a resolution proposing that Thomson Cooper be reappointed as auditor of the company will be put at a General Meeting.

The Trustees' report was approved by the Board of Trustees.

Ms O Godfrey

Trustee

22 November 2023

PARTNERS IN ADVOCACY

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF PARTNERS IN ADVOCACY

Opinion

We have audited the financial statements of Partners in Advocacy (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of 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 *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

PARTNERS IN ADVOCACY

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF PARTNERS IN ADVOCACY

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 (as amended) require 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' report; or
- 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 Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company 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 Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity'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 Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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 report in accordance with the Act 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.

Extent to which the audit was considered capable of detecting irregularities, including fraud

We considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: existence and timing of recognition of grant income and the posting of transactions to the correct funds. We discussed these risks with management, designed audit procedures to test the timing and existence of donations and grant income, including reviewing of grant paperwork and terms and conditions, reviewing the allocation of costs against the correct funding and reviewed areas of judgement for indicators of management bias.

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience through discussion with the officers and other management (as required by the auditing standards). We focused on specific laws and regulations which may have a direct material effect on the financial statements or operation of the charity, including the Charities and Trustee Investment (Scotland) Act 2005, regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended), and the Care Inspectorate.

We assessed the extent of compliance of the laws and regulations identified above by inspecting any legal correspondence, the Care Inspectorate report and making enquiries of management.

We reviewed the laws and regulations in areas that directly affect the financial statements including financial and taxation legislation and considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statement items.

PARTNERS IN ADVOCACY

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF PARTNERS IN ADVOCACY

With the exception of any known or possible non-compliance with relevant and significant laws and regulations, and as required by the auditing standards, our work in respect of these was limited to enquiry of the officers and management of the company.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. However, the primary responsibility for the prevention and detection of fraud rests with the trustees. To address the risk of fraud we identified internal controls established to identify risk, performed analytical procedures to identify unusual movements, assessed any judgements and assumptions made in determining accounting estimates, reviewed journal entries for unusual transactions and identified related parties

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

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 to the charity's directors, as a body, in accordance with Section 44(1) (c) of the Charities and Trustees Investment (Scotland) Act and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Senior statutory auditor exemption

Thomson Cooper is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

**Fiona Haro (Senior Statutory Auditor)
for and on behalf of Thomson Cooper, Statutory Auditors
Dunfermline**

1 December 2023

PARTNERS IN ADVOCACY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

Current financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes				
Income from:					
Donations and legacies	2	200	-	200	1,400
Charitable activities	3	428,563	876,823	1,305,386	1,237,093
Investments	4	2	-	2	-
Total income		<u>428,765</u>	<u>876,823</u>	<u>1,305,588</u>	<u>1,238,493</u>
Expenditure on:					
Raising funds	5	<u>11,932</u>	<u>11,932</u>	<u>23,864</u>	<u>39,344</u>
Charitable activities	6	<u>432,132</u>	<u>939,545</u>	<u>1,371,677</u>	<u>1,223,633</u>
Total expenditure		<u>444,064</u>	<u>951,477</u>	<u>1,395,541</u>	<u>1,262,977</u>
Net expenditure for the year/ Net movement in funds		(15,299)	(74,654)	(89,953)	(24,484)
Fund balances at 1 April 2022		<u>24,239</u>	<u>86,653</u>	<u>110,892</u>	<u>135,376</u>
Fund balances at 31 March 2023		<u><u>8,940</u></u>	<u><u>11,999</u></u>	<u><u>20,939</u></u>	<u><u>110,892</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

PARTNERS IN ADVOCACY

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

Prior financial year				
		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes			
Income from:				
Donations and legacies	2	1,400	-	1,400
Charitable activities	3	415,114	821,979	1,237,093
Total income		<u>416,514</u>	<u>821,979</u>	<u>1,238,493</u>
Expenditure on:				
Raising funds	5	<u>19,672</u>	<u>19,672</u>	<u>39,344</u>
Charitable activities	6	<u>394,461</u>	<u>829,172</u>	<u>1,223,633</u>
Total expenditure		<u>414,133</u>	<u>848,844</u>	<u>1,262,977</u>
Gross transfers between funds		<u>(38,937)</u>	<u>38,937</u>	<u>-</u>
Net expenditure for the year/ Net movement in funds		<u>(36,556)</u>	<u>12,072</u>	<u>(24,484)</u>
Fund balances at 1 April 2021		<u>60,795</u>	<u>74,581</u>	<u>135,376</u>
Fund balances at 31 March 2022		<u><u>24,239</u></u>	<u><u>86,653</u></u>	<u><u>110,892</u></u>

PARTNERS IN ADVOCACY

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	10	32,982		19,056	
Cash at bank and in hand		150,280		142,960	
		<u>183,262</u>		<u>162,016</u>	
Creditors: amounts falling due within one year	11	<u>(162,323)</u>		<u>(51,124)</u>	
Net current assets			20,939		110,892
			<u><u>20,939</u></u>		<u><u>110,892</u></u>
Income funds					
Restricted funds	13		11,999		86,653
Unrestricted funds			8,940		24,239
			<u>20,939</u>		<u>110,892</u>
			<u><u>20,939</u></u>		<u><u>110,892</u></u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 22 November 2023

Ms O Godfrey
Trustee

K Moore
Trustee

Company registration number SC185467

PARTNERS IN ADVOCACY

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	18		7,318		(11,811)
Investing activities					
Investment income received		2		-	
Net cash generated from/(used in) investing activities			2		-
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			7,320		(11,811)
Cash and cash equivalents at beginning of year			142,960		154,771
Cash and cash equivalents at end of year			<u>150,280</u>		<u>142,960</u>

PARTNERS IN ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Partners in Advocacy is a private company limited by guarantee incorporated in Scotland. The registered office is 33 Dalrnarnock Road, Suite 1.12, Red Tree Bridgeton, Glasgow, G40 4LA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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).

The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for a period of at least 12 months from the date of approving the accounts. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

The Trustees 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 2024 and beyond 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. The 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.

In addition, including in accruals and deferred income is £90,873 which relates to income in advance for the following year.

Accordingly, the accounts have been prepared on a going concern basis.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

PARTNERS IN ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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.

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.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

PARTNERS IN ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.8 Taxation

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

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Donations and legacies

	2023	2022
	£	£
Donations and gifts	200	1,400

PARTNERS IN ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Charitable activities

	2023 £	2022 £
Fee income: advocacy services	10,917	7,441
Grants and contracts	1,294,469	1,229,652
	<u>1,305,386</u>	<u>1,237,093</u>
Analysis by fund		
Unrestricted funds	428,563	415,114
Restricted funds	876,823	821,979
	<u>1,305,386</u>	<u>1,237,093</u>
Performance related grants		
City of Edinburgh Council	270,829	285,318
Dundee City Council	66,311	65,011
Core Services	35,000	35,000
Inclusion Project	7,800	7,800
Autism Project	10,000	10,000
East Renfrewshire Council	25,951	25,550
Midlothian Council	28,647	20,982
NHS Greater Glasgow and Clyde	50,000	50,000
NHS Delayed Discharge/Learning Disabilities	20,290	20,000
Scottish Government: My right my say	238,459	221,982
Scottish Government: Children's Hearing Systems	417,757	263,260
Scottish Government: Children's Hearing Systems Siblings	-	71,950
Highland Health Board	121,925	121,440
Bank of Scotland Foundation	1,500	31,359
	<u>1,294,469</u>	<u>1,229,652</u>

4 Investments

	2023 £	2022 £
Interest receivable	<u>2</u>	<u>-</u>

PARTNERS IN ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
<u>Fundraising and publicity</u>						
Staff costs	11,932	11,932	23,864	19,672	19,672	39,344
	<u>11,932</u>	<u>11,932</u>	<u>23,864</u>	<u>19,672</u>	<u>19,672</u>	<u>39,344</u>

6 Charitable activities

	One-to-one adult advocacy	One-to-one children & young people's advocacy	Group advocacy	Total
	2023	2023	2023	2023
	£	£	£	£
Staff costs	335,620	551,755	61,621	948,996
Travel and subsistence	6,504	20,275	1,028	27,807
Rent and rates	5,120	17,078	1,689	23,887
Premises expenses	10,880	8,072	640	19,592
Postage, printing, stationery and advertising	6,591	9,198	658	16,447
Legal and professional fees	113	221	13	347
Consultancy fees	22,012	40,807	6,641	69,460
Other costs	2,652	11,340	136	14,128
	<u>389,492</u>	<u>658,746</u>	<u>72,426</u>	<u>1,120,664</u>
Share of support costs (see note 7)	85,033	144,056	15,924	245,013
Share of governance costs (see note 7)	2,082	3,528	390	6,000
	<u>476,607</u>	<u>806,330</u>	<u>88,740</u>	<u>1,371,677</u>
Analysis by fund				
Unrestricted funds	99,620	308,165	24,347	432,132
Restricted funds	376,987	498,165	64,393	939,545
	<u>476,607</u>	<u>806,330</u>	<u>88,740</u>	<u>1,371,677</u>

PARTNERS IN ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Charitable activities

(Continued)

	One-to-one adult advocacy	One-to-one children & young people's advocacy	Group advocacy	Total
	2022 £	2022 £	2022 £	2022 £
Staff costs	238,516	515,640	60,085	814,241
Travel and subsistence	1,603	11,466	679	13,748
Rent and rates	13,084	20,815	1,469	35,368
Premises expenses	5,819	14,845	360	21,024
Telephone	40	1,860	-	1,900
Postage, printing, stationery and advertising	3,459	11,428	784	15,671
Legal and professional fees	50	556	4	610
Consultancy fees	24,254	55,823	7,259	87,336
Other costs	741	14,132	548	15,421
	<u>287,566</u>	<u>646,565</u>	<u>71,188</u>	<u>1,005,319</u>
Share of support costs (see note 7)	60,889	136,901	15,074	212,864
Share of governance costs (see note 7)	1,559	3,505	386	5,450
	<u>350,014</u>	<u>786,971</u>	<u>86,648</u>	<u>1,223,633</u>
Analysis by fund				
Unrestricted funds	109,895	258,682	25,884	394,461
Restricted funds	240,119	528,289	60,764	829,172
	<u>350,014</u>	<u>786,971</u>	<u>86,648</u>	<u>1,223,633</u>

PARTNERS IN ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Support costs

	Support costs	Governance costs	2023Support costs	Governance costs	2022
	£	£	£	£	£
Staff costs	168,573	-	168,573	160,972	160,972
Travel and subsistence	493	-	493	363	363
Rent and rates	8,813	-	8,813	5,173	5,173
Premises expenses	13,322	-	13,322	6,304	6,304
Telephone	-	-	-	3,346	3,346
Postage, printing, stationery and advertising	4,764	-	4,764	3,761	3,761
Legal and professional fees	31	-	31	50	50
Accountancy fees	15,819	-	15,819	15,121	15,121
Consultancy fees	12,701	-	12,701	5,454	5,454
Other costs	20,497	-	20,497	12,320	12,320
Audit fees	-	6,000	6,000	-	5,450
	<u>245,013</u>	<u>6,000</u>	<u>251,013</u>	<u>212,864</u>	<u>218,314</u>

Governance costs includes payments to the auditors of £6,000 (2022- £5,450) for audit fees.

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Management and administration	5	4
Service provision	40	36
Total	<u>45</u>	<u>40</u>

PARTNERS IN ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Employees (Continued)

Employment costs	2023 £	2022 £
Wages and salaries	1,023,317	914,848
Social security costs	87,487	73,288
Other pension costs	29,607	25,078
Sessional advocates	1,022	1,343
	<u>1,141,433</u>	<u>1,014,557</u>

The trustees consider the Chief Executive, the operations managers and the finance manager to be key personnel. Total remuneration (gross salary, employer's national insurance and employer's pension contributions) paid to key management personnel was £173,737 (2022 - £180,339).

There were no employees whose annual remuneration was more than £60,000.

10 Debtors

Amounts falling due within one year:	2023 £	2022 £
Other debtors	15,050	11,033
Prepayments and accrued income	17,932	8,023
	<u>32,982</u>	<u>19,056</u>

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	32,096	32,611
Trade creditors	27,301	5,850
Other creditors	1,710	-
Accruals and deferred income	101,216	12,663
	<u>162,323</u>	<u>51,124</u>

12 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £29,607 (2022 - £25,078).

PARTNERS IN ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £
				Balance at 31 March 2023 £
Edinburgh Health and Shared Care Partnership	-	270,829	(270,829)	-
Dundee City Council	17,579	66,311	(71,891)	-
Scottish Government - Children's hearing systems	-	417,757	(417,757)	-
NHS Highland - Highland carers advocacy	69,074	121,926	(191,000)	-
	<u>86,653</u>	<u>876,823</u>	<u>(951,477)</u>	<u>-</u>
	<u><u>86,653</u></u>	<u><u>876,823</u></u>	<u><u>(951,477)</u></u>	<u><u>-</u></u>

	Movement in funds			
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £
				Balance at 31 March 2022 £
Big Lottery - Young voices	9,281	-	-	(9,281)
Edinburgh Health and Shared Care Partnership	-	285,318	(284,741)	(577)
Dundee City Council	26,321	65,011	(50,573)	(23,180)
BBC Children in need	14,244	-	(1,025)	(13,219)
Scottish Government - Children's hearing systems	24,735	335,210	(445,139)	85,194
NHS Highland - Highland carers advocacy	-	121,440	(52,366)	-
Bank of Scotland Foundation	-	15,000	(15,000)	-
	<u>74,581</u>	<u>821,979</u>	<u>(848,844)</u>	<u>38,937</u>
	<u><u>74,581</u></u>	<u><u>821,979</u></u>	<u><u>(848,844)</u></u>	<u><u>38,937</u></u>

PARTNERS IN ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

14 Unrestricted funds

These unrestricted funds for core operations of the charity's activities are made up as follows:

	Movement in funds				Balance at 31 March 2023 £
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	
General funds	24,239	428,765	(444,064)	-	8,940

	Movement in funds				Balance at 31 March 2022 £
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	
General funds	60,795	416,514	(414,133)	(38,937)	24,239

15 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Current assets/(liabilities)	8,940	11,999	20,939	24,239	86,653	110,892
	8,940	11,999	20,939	24,239	86,653	110,892

16 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	3,960	29,029
Between two and five years	7,016	2,279
	10,976	31,308

17 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

PARTNERS IN ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18	Cash generated from operations	2023 £	2022 £
	Deficit for the year	(89,953)	(24,484)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(2)	-
	Movements in working capital:		
	(Increase)/decrease in debtors	(13,926)	17,108
	Increase in creditors	111,199	819
	(Decrease) in deferred income	-	(5,254)
		<hr/>	<hr/>
	Cash generated from/(absorbed by) operations	7,318	(11,811)
		<hr/>	<hr/>

19 Analysis of changes in net funds

The charity had no debt during the year.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.