

Angus Independent Advocacy

(A company limited by guarantee)

Scottish Charity No: SC025687

Company No: SC220447

Annual Report & Financial Statements

For the year ended

31 March 2021



Chris Smith BSc (Hons) FCIE
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Annual Report & Statement of Account

Year ended 31 March 2021

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Trustees' Annual Report (incorporating the Directors' Report)

Year ended 31 March 2021

The Trustees (who are also the Directors of the company for the purposes of company law) present their report together with the financial statements and the independent examiner's report for the year ended 31 March 2021.

Reference & Administrative Information

Charity and Company Name: Angus Independent Advocacy

Charity Number: SC025687

Company Number: SC220447

**Registered Office &
Principal Address:** 69 High Street
Arbroath
Angus
DD11 1AN

Trustees: Emma Crouch – Convener
Robin Ross
Fiona Arnot
Derek Stewart
Stephenie Wren from January 2021
Martina Gamble from March 2021

**Others who served during
the period:** Deborah Cruickshanks until May 2021
Angela Robertson from March to May 2020

**Company Secretary
and Executive Director:** Suzanne Swinton

Independent Examiner: Chris Smith BSc (Hons) FCIE

Bankers The Royal Bank of Scotland
288 Brook Street
Broughty Ferry
Dundee
DD5 2AP

Trustees' Annual Report (incorporating the Directors' Report)

Year ended 31 March 2021

Structure, Governance & Management

The charity was established in 1995 as Angus Independent Advocacy Service. In June 2001 the charity was incorporated as a charitable company limited by guarantee and is governed by its Memorandum and Articles of Association. In September 2002 the charity changed its name to Angus Independent Advocacy (AIA).

The management of AIA is the responsibility of the Charity Trustees who form the Board of Directors and who are elected or co-opted under the terms of the memorandum and articles of association. Members elect directors at the AGM with one third of the Board (the longest serving) retiring each year. Retiring Directors are eligible to be re-elected.

New Trustees undertake a period of orientation to give them knowledge of what the charity does and how the charity can benefit from their input. They are also issued with an induction pack which explains their rights and responsibilities within the charity.

Objectives & Activities

Angus Independent Advocacy is established to advance education and relieve poverty among people who need community care within Angus, particularly those experiencing mental illness, learning disabilities, dementia, an acquired brain injury or who may be an older person. It aims to do this by promoting advocacy services and advancing the education of the public about issues surrounding advocacy as they relate to people experiencing mental illness, learning disabilities, dementia, an acquired brain injury or who may be an older person.

To achieve the above AIA provides independent advocacy services to individuals within Angus who are:

- on their own or have no one to defend their interests, or
- unable to speak up for themselves and have:
 - a Mental Illness
 - a Learning Disability
 - an Acquired Brain Injury
 - Dementia, or
 - are an older person.

Independent Advocacy is provided free to users of the service using paid staff and volunteers.

Trustees' Annual Report (incorporating the Directors' Report)

Year ended 31 March 2021

Achievements & Performance

Angus Independent Advocacy routinely collects data from all advocacy partnerships. We do this to measure and evaluate the impact and difference independent advocacy has made in the lives of the people we support. We are committed to identifying what works well and what needs to change or improve for our advocacy partners. The outcomes we work towards for the people we support are detailed within our core grant specification. These outcomes are intrinsically linked to the Scottish Independent Advocacy Alliance Independent Advocacy Outcomes.

Angus Independent Advocacy Outcomes		
1. Confidence Advocacy supports people to grow in confidence	2. Understanding Advocacy increases people's understanding of their rights	3. Control Advocacy helps people gain control and agency over their own lives
4. Influence Advocacy supports people to have more influence in their own lives	5. Participation Advocacy encourages and supports the advocacy partner to participate in meetings.	6. Presence Advocacy supports people to have a valued presence in their local community
7. Involvement Advocacy encourages and supports advocacy partner's active involvement. This may be in their own/family lives, the development of advocacy or other key areas that may affect and impact their life.	8. Information Advocacy supports people to access information in an appropriate format	

Independent Advocacy National Outcome 1

Independent advocacy enables people to be better informed about their rights, as well as understanding their needs, wishes and the choices they have. It increases their agency and power to choose their own actions freely, as much as possible. Linked to AIA outcomes: 1, 2, 3, 4, 8

Independent Advocacy National Outcome 2

Independent advocacy supports people to recognise, understand and challenge power imbalances that influence their lives. It enables them to challenge these imbalances, in order to try and realise their rights, needs and wishes. When someone is unable to take personal action, their advocacy worker will ensure that their rights are upheld. Linked to AIA outcomes: 3, 4, 5, 6, 7

Trustees' Annual Report (incorporating the Directors' Report)

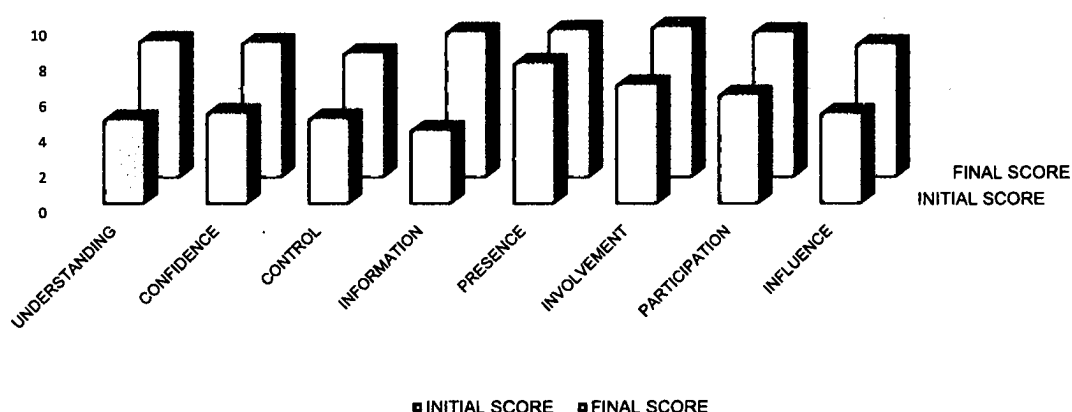
Year ended 31 March 2021

Independent Advocacy National Outcome 3

Independent advocacy supports people to know that their voices have been heard and their needs and wishes understood. Linked to AIA outcomes: 3, 4, 5, 6, 7

What does feedback and outcome information tell us about our performance?

Outcome Tools - Average Scores of 68 outcomes April 2020 to March 2021



We have completed outcomes tools for 68 partners which came to an end during 2020/2021. This represents 14% of the total people supported during this period. We supported 486 people during this reporting period. This is actually a 28% decrease in the amount of people supported compared to the previous year. We saw a drop in referrals during the first and second wave of Covid. However we have seen a sharp rise in statutory advocacy support throughout the year. For example we had a 300% rise in Adult Protection referrals coming into AIA. Practically this has meant that we have seen a 283% rise in the number of Adult Protection Cases Conferences attended by advocates compared to last year. So although we have worked with less people this reporting year the advocacy support provided has been complex. The drop in referrals were from people seeking general advocacy support. The only area in general advocacy which we saw an increase was people seeking advocacy support around accommodation.

All outcome tools completed showed progress in all areas towards the desired outcomes of improved **Participation, Understanding, Influence, Control, Involvement, Presence, Information and Confidence**. The areas we saw the most noted progress for advocacy partners was in the areas of Understanding, Confidence, Control, Participation and Involvement. This year we have seen a decline in people feeling they have a valued presence in their local community.

Trustees' Annual Report (incorporating the Directors' Report)

Year ended 31 March 2021

This is hardly surprising given the restrictions, due to lockdown, that have been in place during this reporting period.

When we asked what change happened because of advocacy. Advocacy partners said:

*'I feel more confident in telling people what I want'
'My voice was heard'
'I was listened to and referred for diagnosis'
'I felt I had some control'*

Our feedback app showed that:

- 100% of people felt more confident because of their advocacy support
- 100% of people felt like they had more understanding of their issue
- 90% of people had access to more information
- 93% of people felt in more control
- 75% of people felt they had more influence on others
- 74% of people felt they were more involved in decisions about their life
- 64% of people felt more able to take part in meetings
- 77% of people felt they were able to access more support
- Only 46% of people felt they had more people in their life

What is working well?

During Covid it has been evident that people have felt accessing advocacy has increased their confidence, understanding and people have felt in more control of their situation. This is reflected in the data from the feedback app, outcome tools and the hurrah comments.

"You have been perfect and explained everything in a way that I understood rather than hospital language. You are worth your weight in gold. Even though we never got an opportunity to meet, I feel I have known you for ages and can easily speak to you about what I am thinking. Thank you." Direct Advocacy Partner 17/6/20 (supported during 20/21)

What do we need to change or improve?

When we asked advocacy partners what needs to change or improve, the overwhelming majority of people have said they had no suggestions and were happy with the advocacy received. Some comments highlight more face to face meetings are of benefit to them.

Advocacy partners have told us they have experienced isolation over this last year and are not feeling part of their local community. This is reflected in the outcome tools and the feedback app. This is also reinforced in the comments for more face to face contact.

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Year ended 31 March 2021

We have been increasing our face to face contact as the lockdown restrictions ease. All staff access Lateral Flow Tests (LFT) and have received both vaccinations. We have robust Covid safe plans to enable us to visit people as safely as possible where a face to face meeting is necessary.

We have reached less people over this last year. We need to reach out to the community and let them know we are here to provide advocacy support. We need to reach those who are at more risk of exclusion and isolation.

Suggested areas for improvement identified from feedback:

- Be more visible in our local communities (Citizen Advocacy Project, Families Project)
- Make more strategic links with key people to raise awareness of our resource (All Projects)
- Increase safe face to face meetings where necessary
- Improve our website and social media as a tool to reach people (plain English, easy to navigate)
- Secure further funding for the Citizen Advocacy project (funding ends June 2022)

Increased Core Funding

This year AIA received increased core funding from Angus Council Children's Services. This has enabled us to increase the direct advocacy workers hours to full time enabling them to have more time to provide advocacy for parents.

Children's Advocacy

Angus Council Children's services have match funded our Scottish Government funding for Children and Young People in the Children's Hearings System. This has enabled us to recruit another 28 hour CYP advocacy worker to provide general advocacy for Children and Young People in Angus. This funding is in place until March 2022 when it will be reviewed.

We have seen an increase in demand for Children's Advocacy since December 2020. Children have told us the difference it has made to have support to have their voice heard and taken into account. The new workers started with AIA in the height of the lockdown. This project is still in its early days and we are adapting to the changing landscape caused by the pandemic. We have significantly increased our use of technology to support Children and Young people remotely access meetings. Staff employed are skilled in working with Children and Young people and have used innovative practice in supporting children have their voice heard and taken into account.

Peer Advocacy

This project started as the pandemic was easing slightly during the summer months. Unlike the CYP workers, the Peer Advocate was initially able to spend some time in the AIA office and shadow staff, where appropriate, at necessary face to face meetings, albeit more limited due to the restrictions in place. The worker has made good links with other peer workers across Angus and started and completed their SVQ in Human Rights Based Approach in Advocacy with Reach Advocacy.

Trustees' Annual Report (incorporating the Directors' Report)

Year ended 31 March 2021

Citizen Advocacy during Covid

During this reporting period the Citizen Advocacy Project is in its penultimate year. We had planned to start an external evaluation of the project but this has not been possible due to the pandemic. Our focus has been to contact all Citizen Advocates and Advocacy Partners and offer support around their immediate support needs. We have found that Citizen Advocacy has really benefited people during the pandemic. Partnerships have provided vital support to one another through increased phone contact and support to access vital services for those shielding. Many of our Citizen Advocacy Partners have little informal support networks beyond their Citizen Advocate.

Some Advocacy partners live in a care home environment and haven't left their home in over a year (possible only going out for short walks). This has been challenging for folks and people have felt very disconnected from their communities. Advocacy partners have visited their advocacy partners when the restrictions have allowed in a care home environment. Often the people we support have no family and this may be the only person to visit apart from the care home staff.

Board Development & Strategic Plan

Last year we reported that the Board were focusing on their development and further developing the draft strategic plan for AIA. The Board have commissioned Kinharvie Institute to support them develop both their governance and strategic plan for AIA. Unfortunately, due to unforeseen circumstances, the Board have not been able to take this action forward in the reporting year. This will move to 2021 future planning. The Board have recruited two new members in this reporting year.

Use of Technology

AIA have increased the use of technology to aid us in supporting local people. Like many other organisation we are using Teams, Zoom and Near Me for video conferencing. Staff all have access to smart phones and can work remotely where required. We also have access to equipment that can be loaned to Advocacy Partners. We have commissioned Third Sector Labs to help develop an accessible Website. We have set up our office to enable Advocacy Partner's access remote meetings in a safe way. This will be particularly useful for Children's Hearings.

Future Plans

Board Development & Strategic Plan

The Board plan to work with Kinharvie Institute to further develop their skills in governance. Kinharvie are also planning to do a skills audit of the Board to identify if there is any skill gaps in the membership. The strategic plan needs to be further developed and the Board will work with Kinharvie to set the strategic direction for AIA over the next few years.

Children's Advocacy

We need to consolidate our work with Children and Young People. Making sure our systems and processes ensure the best possible quality Advocacy for Children and Young People. We are keen that Children and Young people can support us to develop this project.

Trustees' Annual Report (incorporating the Directors' Report)

Year ended 31 March 2021

Citizen Advocacy

We need to seek further funding for this project. Our 5 year funding comes to an end in May 2022. We plan to commission an external evaluator to look at the work carried out over the last 5 years, to support us to identify what has worked well and to highlight areas for further development. This will aid us in seeking suitable funding. This project is a central part of the work we do here at AIA and the organisation is committed to seeking further funding. Some of the stories in this report show the difference it makes when local people stand beside and support one another. Without Citizen Advocacy over this last year many people would have not had unconditional support to navigate the challenges faced during Covid.

Social Security

The new Scottish Social Security System has enshrined people with a disabilities right to access advocacy as they access Scottish benefits. The system is built on the principles that everyone should be treated fairly and with dignity and respect. This may be a future potential area of work for AIA.

Financial Review

An increase in income to £415,760 (2020: £336,747) along with expenditure of £328,617 (2020: £296,750) resulted in a surplus for the year of £87,143 (2020: £39,997). The surplus was added reserves brought forward at the start of the year so that at the 31 March 2021 the charity held total funds of £192,810 (2020: £105,667). These funds consisted of £81,158 (2020: £44,355) in the unrestricted fund, which can be spent at the discretion of the trustees and £111,652 (2020: £61,158) in the restricted fund, which has to be spent as specified by donors, see note 4.

The general or free reserves are the reserves freely available to the Trustees to use to further the charitable purposes of Angus Independent Advocacy. The general or free reserves consist of the unrestricted funds less the value of tangible assets not freely available to be spent. At the 31 March 2021 the general reserves held were £76,548 (20: £41,448) and represent just under three month's running cost. This level of reserves is considered by the Trustees the minimum required to ensure funds are available to meet the charity's financial commitments as they fall due.

This report has been prepared in accordance with the provisions for small companies under part 15 of the Companies Act 2006, was approved by the Trustees on the 30 August 2021 and signed on their behalf by:



.....
Emma Crouch
Convener

Independent Examiner's Report

I report on the financial statements of Angus Independent Advocacy for the year ended 31 March 2021 which are set out on pages 12 to 23.

Responsibilities and basis of report

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 ("the 2006 Regulations") and the Companies Act 2006.

I have satisfied myself that the charity is not subject to audit under Regulation (10)(1)(a)-(c) of the 2006 Regulations or company law and is eligible for independent examination. I have therefore examined your charity's accounts as required under section (44)(1)(c) of the 2005 Act and Regulation 11 of the 2006 Regulations. In carrying out my examination I have followed the guidance issued to independent examiners by the Office of the Scottish Charity Regulator (OSCR).

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of Regulation 8 of the 2006 Regulations; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and I have no concerns in respect of any of the above and I have found no other matters that require drawing to your attention.



Chris Smith BSc (Hons) FCIE
Glascairn Cottage
Aytounhill
Cupar
KY14 6JH

Date:

2/10/21

Statement of Financial Activities (Incorporating the Income & Expenditure Account)

Year ended 31 March 2021

	Note	Unrestricted Funds	Restricted Funds	2021 Total	2020 Total
Income from:		£	£	£	£
Donations	5	13,722	95,995	109,717	79,027
Charitable activities	6	210,210	95,794	306,004	255,909
Other trading income		-	-	-	1,603
Bank interest		29	10	39	208
Total income		223,961	191,799	415,760	336,747
Expenditure on:					
Charitable activities	7	186,958	141,659	328,617	296,750
Net income/(expenditure)		37,003	50,140	87,143	39,997
Transfers		(200)	200	-	-
Net movement in funds		36,803	50,340	87,143	39,997
Reconciliation of Funds					
Funds brought forward		44,355	61,312	105,667	65,670
Net movement in funds		36,803	50,340	87,143	39,997
Funds carried forward		<u>81,158</u>	<u>111,652</u>	<u>192,810</u>	<u>105,667</u>

The statement of financial activities includes all gains and losses recognised in the period. All incoming resources and resources expended 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. The notes on pages 14 to 23 form an integral part of these accounts.

Balance Sheet

At the 31 March 2021

	Note	Unrestricted Funds	Restricted Funds	2021 Total	2020 Total
Fixed Assets		£	£	£	£
Tangible assets	8	4,610	-	4,610	2,907
Current Assets					
Debtors	9	3,045	80,424	83,469	48,170
Accrued income		-	-	-	2,503
Prepayments	10	3,054	2,406	5,460	2,174
Cash at bank & in hand		81,547	77,322	158,869	105,685
Total current assets		87,646	160,152	247,798	158,532
Current Liabilities					
Deferred income	11	-	43,300	43,300	46,800
Creditors due within one year	12	9,433	4,328	13,761	6,877
Accruals	13	392	872	1,264	822
Total current liabilities		9,825	48,500	58,325	54,499
Net current assets		77,821	111,652	189,473	104,033
Total assets less current liabilities		82,431	111,652	194,083	106,940
Creditors: amounts due after one year		1,273	-	1,273	1,273
Net assets		81,158	111,652	192,810	105,667
Funds of the Charity					
Unrestricted funds		81,158	-	81,158	44,355
Restricted funds		-	111,652	111,652	61,312
Total Funds		81,158	111,652	192,810	105,667

The directors confirm that for the financial period ended 31 March 2021 the company was entitled to exemption under section 477 of the Companies Act 2006, and no members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, the accounts have been examined by an independent examiner whose report is on page 11. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006. The notes on pages 14 to 23 form an integral part of these accounts.

Approved by the Trustees on the 30 August 2021 and signed on their behalf by:

 Emma Crouch, Convener

Notes to the Financial Statements

Year ended 31 March 2021

1 Basis of Preparation

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost in accordance with: -

- (a) The Charities & Trustee Investment Act (Scotland) Act 2005, and
- (b) The Charities Accounts (Scotland) Regulations 2006 as amended
- (c) The Company's Act 2006
- (d) Financial Reporting Standard 102 (FRS102) (Effective January 2015),
- (e) Charities SORP (FRS 102) (Effective January 2015)

1.2 The charity meets the definition of a public benefit entity as defined by FRS102.

1.3 The charity is dependent on the continuing support of donors. However, the trustees have no reason to consider that this will not continue or that there are any material uncertainties about the charity's ability to continue as a going concern.

2 Accounting Policies

2.1 Form of Financial Statements

The charity maintains two types of funds for accounting purposes: -

- (a) A general unrestricted fund that can be expended at the discretion of the trustees on furthering the objects of the charity, and
- (b) Restricted funds that may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

2.2 Income

- (a) Income is recognised and included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources; their receipt is probable; and the monetary value can be measured with sufficient reliability.
- (b) Where income has related expenditure the income and related expenditure are reported gross in the SOFA.
- (c) Funds received in advance and which specifically relate to a future accounting period are treated as deferred income.

2.3 Expenditure & Liabilities

- (a) Expenditure is accounted for on an accruals basis.
- (b) Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources; it is probable they will be paid and the monetary value can be measured with sufficient reliability.

Notes to the Financial Statements

Year ended 31 March 2021

2.4 Assets

(a) Tangible fixed assets are capitalised if they have a value greater than £250 and can be used for more than one year. They are valued at cost or, if gifted, at their value on receipt.

(b) Depreciation is calculated on a straight-line basis to write off the cost of tangible assets over their useful economic life as follows:

Fixtures, fittings and equipment – 20%

2.5 Debtors

(a) Debtors are recognised at the settlement amount due

(b) Prepayments are valued at the amount prepaid

2.6 Cash

Cash at bank and in hand includes cash and bank deposits repayable on demand

2.7 Creditors

(a) Creditors are recognised where the charity has an obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, usually the invoice amount.

(b) Accrued charges are normally valued at their settlement amount.

2.8 Taxation

The charity is not liable to income or capital gains tax on its charitable activities. Irrecoverable VAT is included in the asset cost or expense to which it relates.

3 Trustee Remuneration & Expenses

No remuneration was paid to Trustees during the year (2020 - nil).

During the year no out of pocket expenses were paid to Trustees (2020 - £472 to 2 Trustees).

Notes to the Financial Statements

Year ended 31 March 2021

4. Restricted Funds**4.1 Restrictions on some Funds**

During the year the charity maintained the following restricted funds:

- Citizen Advocacy project – funded by the BIG Lottery Fund and Angus Council to provide general advocacy
- Families Project – funded by Angus Alcohol and Drugs Partnership to provide advocacy support to families
- Children's Hearings Advocacy – funded by the Scottish Government to provide advocacy for children and young people in the hearing system
- Preventative Support Advocacy funded by Angus Council and NHS Tayside through Health & Social Care Integration
- A contribution to the salary of the Citizen Advocacy Manager from Lloyds TSB
- Lived experience advocacy post

4.2 Movement in Restricted Funds

Fund	Opening balance	Income	Expenditure	Transfers	Closing balance
	£	£	£	£	£
Citizen Advocacy Project	8,983	79,629	66,893	-	21,719
Families Project	44,671	-	18,764	-	25,907
Children's Hearings Advocacy	1,708	36,376	31,816	-	6,268
Citizen Advocacy Manager	2,000	-	2,000	-	-
Lived experience advocacy post	-	70,000	12,242	-	57,758
Preventative support	3,950	5,794	9,944	200	-
Total	61,312	191,799	141,659	200	111,652

The £200 transferred into the Preventive support fund represents the unrestricted funds used to complete the project.

5. Donations

	Unrestricted Funds	Restricted Funds	2021 Total	2020 Total
	£	£	£	£
Donations	11,722	-	11,722	734
Scottish Government	-	36,376	36,376	2,503
Big Lottery Fund	-	59,619	59,619	60,790
Corra Foundation	2,000	-	2,000	-
Angus Health & Social Care Partnership	-	-	-	15,000
Total	13,722	95,995	109,717	79,027

Notes to the Financial Statements

Year ended 31 March 2021

6. Income from Charitable activities

	Unrestricted Funds	Restricted Funds	2021 Total	2020 Total
	£	£	£	£
Angus Council/NHS	209,610	25,794	235,404	167,200
University of Dundee	600	-	600	531
Families Project - Angus Council/NHS	-	-	-	60,000
Angus Alcohol and Drugs Partnership	-	70,000	70,000	-
Health & Social Care Integration	-	-	-	28,178
Total	210,210	95,794	306,004	255,909

7. Expenditure on Charitable activities

	Note	Unrestricted Funds	Restricted Funds	2021 Total	2020 Total
		£	£	£	£
Direct costs					
Staff Costs	14	160,540	114,221	274,761	237,200
Travel		688	776	1,464	11,333
Volunteer expenses		-	266	266	727
Training		1,994	1,856	3,850	3,287
Printing, postage and stationery		520	922	1,442	2,010
Computer and equipment		2,008	3,083	5,091	2,583
Sub total		165,750	121,124	286,874	257,140
Support costs					
Rent, rates and insurance		5,224	9,249	14,473	13,293
Heat & Light		804	922	1,726	1,566
Repairs and renewals		282	60	342	6,844
Telephone & internet		2,987	2,933	5,920	4,969
Other expenses		3,539	2,030	5,569	1,360
Depreciation		1,931	-	1,931	1,903
Cleaning		2,416	211	2,627	500
Fees & subscriptions		2,275	2,729	5,004	2,952
Bank/finance charges		69	69	138	182
Accountancy	16	1,301	1,565	2,866	2,662
Recruitment costs		380	767	1,147	564
Events		-	-	-	2,283
Board expenses		-	-	-	532
Sub total		21,208	20,535	41,743	39,610
Total		186,958	141,659	328,617	296,750

Notes to the Financial Statements

Year ended 31 March 2021

8. Tangible Assets

	Fixtures fittings & equipment
	£
Cost	
At 1 April 2020	29,387
Additions	3,634
At 31 March 2021	33,021
Depreciation	
At 1 April 2020	26,480
Charge for the year	1,931
At 31 March 2021	28,411
Net book value	
At 1 April 2021	4,610
At 31 March 2020	2,907

9. Debtors

	Unrestricted Funds	Restricted Funds	2021 Total	2020 Total
	£	£	£	£
Angus Health & Social Care Partnership	-	5,000	5,000	5,795
Angus Alcohol & Drugs Partnership	-	66,667	66,667	40,000
Angus Council	-	8,757	8,757	-
Disability Forum	70	-	70	-
University of Dundee	600	-	600	-
Rent Deposit	2,375	-	2,375	2,375
Total	3,045	80,424	83,469	48,170

10. Prepayments

	Unrestricted Funds	Restricted Funds	2021 Total	2020 Total
	£	£	£	£
Rent	1,026	874	1,900	1,900
Grenke	163	111	274	-
Ins	250	201	451	-
Tel & internet	1,615	1,220	2,835	274
Total	3,054	2,406	5,460	2,174

Notes to the Financial Statements

Year ended 31 March 2021

11. Movements in Deferred Income	Balance 31/03/2020	Funds received	Released to income	Balance 31/03/2021
	£	£	£	£
Angus Council & NHS Funding for 2020/21	46,800	-	46,800	-
Angus Council & NHS Funding for 2021/22	-	43,300	-	43,300
	<u>46,800</u>	<u>43,300</u>	<u>46,800</u>	<u>43,300</u>
12. Creditors due within one year	Unrestricted Funds	Restricted Funds	2021 Total	2020 Total
	£	£	£	£
HMRC	7,542	2,407	9,949	3,627
Trade creditors	1,891	1,921	3,812	976
Pension contributions	-	-	-	2,274
Total	<u>9,433</u>	<u>4,328</u>	<u>13,761</u>	<u>6,877</u>
13. Accruals	Unrestricted Funds	Restricted Funds	2021 Total	2020 Total
	£	£	£	£
Independent Examiner	175	525	700	600
Heat & Light	71	48	119	-
Printing	-	-	-	34
Fees and subscriptions	60	240	300	-
Water rates	-	-	-	87
Telephone	86	59	145	101
Total	<u>392</u>	<u>872</u>	<u>1,264</u>	<u>822</u>
14. Staff Costs	Unrestricted Funds	Restricted Funds	2021 Total	2020 Total
	£	£	£	£
Salaries	137,222	98,922	236,144	203,547
Employers NI	10,066	5,531	15,597	13,428
Employers Pension	13,252	9,768	23,020	20,225
Total	<u>160,540</u>	<u>114,221</u>	<u>274,761</u>	<u>237,200</u>

No employee received remuneration of more than £60,000 (2021: None).

The average monthly number of employees during the year was 14 (2021:14).

Notes to the Financial Statements

Year ended 31 March 2021

15. Pension Scheme

The charity is a member of a multiemployer defined benefit pension scheme where the underlying assets and liabilities cannot be identified on a consistent basis. The scheme is classified as a 'last-man standing arrangement'. The charity is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme. A full actuarial valuation for the scheme was carried out at 30 September 2017. This valuation showed assets of £794.9m, liabilities of £926.4m and a deficit of £131.5m. To eliminate this funding shortfall a recovery plan is in place to address the deficit with the charity paying additional contributions towards the pension deficit until 2025. The cost of these additional contributions is disclosed in the Balance Sheet under "Creditors: amounts due after one year". In May 2015, the charity was notified that it has a contingent liability, should it withdraw from the scheme, of £13,984.

16. Accountancy

	Unrestricted Funds	Restricted Funds	2021 Total	2020 Total
	£	£	£	£
Independent Examination	88	263	351	300
Preparation of accounts	87	262	349	300
Other accountancy	1,126	1,040	2,166	2,062
Total	1,301	1,565	2,866	2,662

17. Previous year information

In order to comply with FRS 102 to show corresponding amounts for the previous year for every figure in the financial statements and notes (not just the prior year totals), corresponding figures not provided elsewhere in these accounts are set out below:

17.1 Statement of Financial Activities for the year ended 31 March 2020

	Unrestricted Funds	Restricted Funds
	£	£
Income from:		
Donations	734	78,293
Charitable activities	167,200	88,709
Other trading income	1,603	-
Bank interest	208	-
Total income	169,745	167,002
Expenditure on:		
Charitable activities	175,537	121,213
Net income/(expenditure)	(5,792)	45,789
Transfers	21,054	(21,054)
Net movement in funds	15,262	24,735
Reconciliation of Funds		
Funds brought forward	29,093	36,577
Net movement in funds	15,262	24,735
Funds carried forward	44,355	61,312

Notes to the Financial Statements

Year ended 31 March 2021

17.2 Balance Sheet at 31 March 2020	Unrestricted Funds	Restricted Funds
Fixed Assets	£	£
Tangible assets	2,907	-
Current Assets		
Debtors	2,375	45,795
Accrued income	-	2,503
Prepayments	749	1,425
Cash at bank & in hand	44,279	61,406
Total current assets	47,403	111,129
Current Liabilities		
Deferred income	-	46,800
Creditors due within one year	4,477	2,400
Accruals	205	617
Total current liabilities	4,682	49,817
Net current assets	42,721	61,312
Total assets less current liabilities	45,628	61,312
Creditors: amounts due after one year	1,273	-
Net assets	44,355	61,312

17.3 Movement in Restricted Funds for 2019/20

Fund	Opening balance	Income	Expenditure	Transfers	Closing balance
	£	£	£	£	£
Mental Health Advocacy	20,015	-	-	(20,015)	-
Citizen Advocacy Project	8,996	76,321	76,334	-	8,983
Families Project	-	60,000	14,809	(520)	44,671
Children's Hearings Advocacy	-	2,503	276	(519)	1,708
Citizen Advocacy Manager	3,000	-	1,000	-	2,000
Preventative support	4,566	28,178	28,794	-	3,950
Total	36,577	167,002	121,213	(21,054)	61,312

17.4 Donations 2019/20

	Unrestricted Funds	Restricted Funds
	£	£
Donations	734	-
Scottish Government	-	2,503
Big Lottery Fund	-	60,790
Angus Health & Social Care Partnership	-	15,000
Total	734	78,293

Notes to the Financial Statements

Year ended 31 March 2021

**17.5 Income from Charitable activities
2019/20**

	Unrestricted Funds	Restricted Funds
	£	£
General Advocacy- Angus Council/NHS	167,200	-
University of Dundee	-	531
Families Project - Angus Council/NHS	-	60,000
Health & Social Care		
Integration	-	28,178
Total	167,200	88,709

**17.6 Expenditure on Charitable
activities 2019/20**

	Unrestricted Funds	Restricted Funds
	£	£
Direct costs		
Staff Costs	146,301	90,899
Travel	7,109	4,224
Volunteer expenses	-	727
Training	1,964	1,323
Printing, postage and stationery	716	1,294
Computer and equipment	1,039	1,544
Sub total	157,129	100,011
Support costs		
Rent, rates and insurance	4,457	8,836
Heat & Light	445	1,121
Repairs and renewals	5,781	1,063
Telephone & internet	1,457	3,512
Other expenses	975	385
Depreciation	1,903	-
Cleaning	260	240
Fees & subscriptions	1,300	1,652
Bank/finance charges	101	81
Accountancy	1,212	1,450
Recruitment costs	-	564
Events	-	2,283
Board expenses	517	15
Sub total	18,408	21,202
Total	175,537	121,213

17.7 Prepayments 2019/20

	Unrestricted Funds	Restricted Funds
	£	£
Rent	475	1,425
Tel & internet	274	-
Total	749	1,425

Notes to the Financial Statements

Year ended 31 March 2021

**17.8 Creditors due within one year
2019/20**

	Unrestricted Funds	Restricted Funds
	£	£
HMRC	2,648	979
Trade creditors	396	580
Pension contributions	1,433	841
Total	4,477	2,400

**17.9 Movements in Deferred Income
2019/20**

	Balance 31/03/2019	Funds received	Released to income	Balance 31/03/2020
	£	£	£	£
Angus Council & NHS Funding for 2019/20	40,975	-	40,975	-
Angus Council & NHS Funding for 2020/21	-	46,800	-	46,800
	-	46,800	-	46,800

17. Staff Costs 2019/20

	Unrestricted Funds	Restricted Funds
	£	£
Salaries	124,950	78,597
Employers NI	9,370	4,058
Employers Pension	11,981	8,244
Total	146,301	90,899