

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 2018

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

Year ended 31 March 2018

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Trustees' Annual Report (incorporating the Directors' Report)

Year ended 31 March 2018

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 2018.

Reference & Administrative Information

Charity and Company Name: Angus Independent Advocacy

Charity Number: SC025687

Company Number: SC220447

Registered Office & Principal Address: 60 High Street
Arbroath
Angus
DD11 1AW

Trustees: Emma Crouch – Convener
Darren Davies – Treasurer
Alastair Stuart - Vice Convener
Dennis Cruickshanks – Vice Treasurer
Derek Edwards
Robin Ross
Fiona Arnot
William Reid
Derek Stewart

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 2018

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 2018

Achievements & Performance

This year we have received request for advocacy support from **523** people. People often come to us at a time in their life when they feel no one is listening to them. People tell us they require independent support to overcome the barriers they face. One person commented *"Thank you very much for your support and time during my darkest time. It's good to know I've got support to fall back on for the first time"*. This is a common theme, people feel like they have tried everywhere unsuccessfully and have gone from 'pillar to post'. Often people express the relief they feel having someone listen to them and support to explore their options and address the issues in their life. Over the last year AIA have supported on average **216** people per month. This is **13%** increase compared to the previous year.

We reported last year that we were looking at new ways to evaluate and measure the impact of advocacy on an individual's life. We have implemented various impact measurement tools that show the difference advocacy has made in the following areas:

Outcomes of Independent Advocacy			
Confidence Advocacy helps people grow in confidence	Understanding Advocacy increases peoples understanding	Information Advocacy supports people to access information	Control Advocacy helps people gain control
Influence Advocacy supports people to have influence	Participation Advocacy encourages and supports participation	Involvement Advocacy encourages and supports involvement	Presence Advocacy supports people to have a presence

Going forward we will be able to show the difference independent advocacy has made to the people we support. We have created various tools that are now being used in all advocacy partnerships:

- Outcome tool that shows the change made in the advocacy partners journey
- Feedback App – that captures advocacy partners views at different stages of their advocacy partnership – particularly what is working well and what is not working
- Hoorah Board – that captures natural feedback from advocacy partners
- Token System – that measures peoples experience of coming into AIA

Trustees' Annual Report (incorporating the Directors' Report)

Year ended 31 March 2018

Outcomes of Independent Advocacy
<p>Confidence – Advocacy helps people grow in confidence <i>"I wouldn't hesitate to use your support again. It made such a difference to my confidence."</i></p>
<p>Understanding – Advocacy increases peoples understanding <i>"I'm glad there are people like advocacy, because if there wasn't, I wouldn't know what to do."</i></p>
<p>Information – Advocacy supports people to access information <i>"Have been faced with many issues. Being given information I would otherwise have not been aware of in trying to deal with issues was extremely helpful. Still ongoing but some resolved."</i></p>
<p>Control – Advocacy helps people gain control <i>"I find it hard to explain things and say how I feel, and I feel that my advocate helped me to do that without putting words into my mouth."</i></p>
<p>Influence – Advocacy supports people to have influence <i>"It's good to be able to have a say in how the project develops."</i></p>
<p>Participation – Advocacy encourages and supports participation <i>"My advocate was great at my recent meeting, when I would have 'lost it' he kept calm and spoke up for me."</i></p>
<p>Involvement – Advocacy encourages and supports involvement <i>"My advocate is great; if it wasn't for her I would have said or done something to lose my daughter. She's a great support and don't know how I would have got through this without her support."</i></p>
<p>Presence – Advocacy supports people to have a presence <i>"Citizen advocacy is a slow process but grows naturally like any friendship. At times, you may be needed more. It is getting to know each other, building trust and helping build confidence".</i></p>

From November, we have had a waiting list in place and continue to prioritise people affected by mental health detentions accessing advocacy. This means that some people have had to wait additional time for advocacy support. We have reviewed our referral procedures to ensure advocacy support is reaching the right people as quickly as possible. Understanding other services and organisations has been crucial for us signposted people to the right organisations that could provide support.

Trustees' Annual Report (incorporating the Directors' Report)

Year ended 31 March 2018

Our strategic aims for the next five years are:

1. Our core purpose is to provide and promote quality Independent Advocacy using a human rights based approach.
2. Inclusion is at the heart of our organisation and informs all our actions and direction.
3. A key development area is to address barriers to participation within AIA by identifying, challenging and changing;
 - attitude barriers
 - structural barriers
 - cultural barriers
 - financial barriers and environmental barriers

AIA were successful in obtaining funding from The Big Lottery Fund, Angus Health and Social Care Partnership and Henry Duncan Awards to continue and expand our Citizen Advocacy Project over the next five years starting in June 2017.

The Big Lottery has supported the development of Citizen Advocacy across Angus since 2012, and we are grateful for their continued commitment to the resource. We are also delighted that the positive impact of citizen advocacy has been recognised locally by the Health & Social Care Partnership and that Henry Duncan Awards have chosen to invest in the project.

Citizen advocacy is a powerful tool in empowering local people to support members of their community in a preventative and natural way. Both Citizen Advocate and Advocacy Partner benefit from connecting with someone new, whilst the project also offers learning opportunities for the wider community around issues of social isolation and discrimination.

Financial Review

An increase in income to £303,057 (2017: £253,938) with expenditure of £289,232 (2017: £245,581) resulted in a surplus for the year of £13,825 (2017: £8,357). The surplus was added to the funds brought forward at the start of the year so that at the 31 March 2018 the charity had total funds of £72,062 (2017: £58,237). These funds consisted of £26,239 (2017: £26,419) in the unrestricted fund, which can be spent at the discretion of the trustees and £45,823 (2017: £31,818) in the restricted fund, which has to be spent as specified by the donors, see note 4.

Trustees' Annual Report (incorporating the Directors' Report)

Year ended 31 March 2018

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 2018 the general reserves held were £21,595 (2017: £22,599) and represent just under one 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.

Future Plans

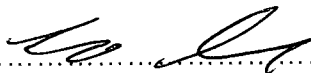
The Board of Directors have identified working groups that will ensure we hear, understand and are influenced by people who experience disempowerment. The working groups will also support accountability, good governance and management of AIA resources of both people and money through:

- Citizen Advocacy Steering Group
- Issue Based Advocacy Steering Group
- People
- Money
- Training

We have developed work plans, which identify the key areas of activity required to meet our strategic priorities. The ownership of the work plans will sit within the working groups. The working groups alongside the Board of Directors will influence, agree and review working plans. The work plans are set for 12 months and will use SMART goals (Specific; Measurable; Agreed; Realistic & Time Based)

One main area of development identified is to relocate our office to an accessible building. This will enable staff to have more meetings within the office and increase direct advocacy time. AIA Board of Directors and staff continue to seek additional funding to resource the increasing demand for advocacy. The 'one of pot' of funding for the mental health resource is due to end in July 2018. It is a priority for AIA to manage our core resources as effectively as possible. AIA Board are looking to expand the Citizen Advocacy Project to include children and young people. We are also looking to seek funding for a 'families project' to provide direct advocacy to parents.

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 21 August 2018 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 2018 which are set out on pages 10 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: 21/9/18

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

Year ended 31 March 2018

	Note	Unrestricted Funds	Restricted Funds	2018 Total	2017 Total
		£	£	£	£
Income from:					
Donations	5	1,442	88,123	89,565	54,300
Charitable activities	6	97,232	110,592	207,824	193,873
Other trading income		5,640	-	5,640	5,736
Bank interest		28	-	28	29
Total income		104,342	198,715	303,057	253,938
Expenditure on:					
Charitable activities	7	106,096	183,136	289,232	245,581
Net income/(expenditure)		(1,754)	15,579	13,825	8,357
Transfers		1,574	(1,574)	-	-
Net movement in funds		(180)	14,005	13,825	8,357
Reconciliation of Funds					
Funds brought forward		26,419	31,818	58,237	49,880
Net movement in funds		(180)	14,005	13,825	8,357
Funds carried forward		26,239	45,823	72,062	58,237

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 12 to 23 form an integral part of these accounts.

Balance Sheet

At the 31 March 2018

	Note	Unrestricted Funds	Restricted Funds	2018 Total	2017 Total
		£	£	£	£
Fixed Assets					
Tangible assets	8	4,644	-	4,644	3,820
Current Assets					
Debtors		910	-	910	220
Prepayments	9	454	1,085	1,539	720
Accrued income		-	5,000	5,000	-
Cash at bank & in hand		49,532	59,328	108,860	101,547
Total current assets		<u>50,896</u>	<u>65,413</u>	<u>116,309</u>	<u>102,487</u>
Current Liabilities					
Deferred income	10	24,308	16,253	40,561	45,360
Creditors due within one year	11	2,277	2,729	5,006	530
Accruals	12	269	608	877	588
Total current liabilities		<u>26,854</u>	<u>19,590</u>	<u>46,444</u>	<u>46,478</u>
Net current assets		<u>24,042</u>	<u>45,823</u>	<u>69,865</u>	<u>56,009</u>
Total assets less current liabilities		<u>28,686</u>	<u>45,823</u>	<u>74,509</u>	<u>59,829</u>
Creditors: amounts due after one year		2,447	-	2,447	2,447
Net assets		<u>26,239</u>	<u>45,823</u>	<u>72,062</u>	<u>57,382</u>
Funds of the Charity					
Unrestricted funds		26,239	-	26,239	26,419
Restricted funds		-	45,823	45,823	31,818
Total Funds		<u>26,239</u>	<u>45,823</u>	<u>72,062</u>	<u>58,237</u>

The directors confirm that for the financial period ended 31 March 2018 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 9. 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 12 to 23 form an integral part of these accounts.

Approved by the Trustees on the 21 August 2018 and signed on their behalf by:

..... Emma Crouch, Convener

Notes to the Financial Statements

Year ended 31 March 2018

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 2018

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 (2017 - nil).

During the year travel expenses totaling £425 (2017 - £86) were paid to 4 Trustees (2017 - 2 Trustees).

Notes to the Financial Statements

Year ended 31 March 2018

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

During the year the charity maintained the following restricted funds:

- Mental Health Fund – funding provided by Angus Council and NHS Tayside to provide mental health advocacy support
- Citizen Advocacy project – funded by the BIG Lottery Fund and Angus Council
- 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

4.2 Movement in Restricted Funds

Fund	Opening balance	Income	Expenditure	Transfers	Closing balance
	£	£	£	£	£
Mental Health Advocacy	17,520	87,514	82,430	-	22,604
Citizen Advocacy Project	7,962	82,165	75,144	(1,574)	13,409
Citizen Advocacy Manager	-	5,000	1,000	-	4,000
Preventative Support	6,336	24,036	24,562	-	5,810
Total	<u>31,818</u>	<u>198,715</u>	<u>183,136</u>	<u>(1,574)</u>	<u>45,823</u>

The £1,574 transfer from the Citizen Advocacy Project represents the value of equipment that once purchased satisfied the restriction and was transferred to the unrestricted fund.

5. Donations	Unrestricted Funds	Restricted Funds	2018 Total	2017 Total
	£	£	£	£
Donations	1,442	1,008	2,450	183
Big Lottery Fund	-	62,115	62,115	54,117
Lloyds TSB (Henry Duncan Award)	-	5,000	5,000	-
Angus Health & Social Care Partnership	-	20,000	20,000	-
Total	<u>1,442</u>	<u>88,123</u>	<u>89,565</u>	<u>54,300</u>

Notes to the Financial Statements

Year ended 31 March 2018

6. Income from Charitable activities	Unrestricted Funds	Restricted Funds	2018 Total	2017 Total
	£	£	£	£
General Advocacy- Angus Council/NHS	97,232	-	97,232	104,748
Mental Health - Angus Council/NHS	-	87,514	87,514	64,691
Health & Social Care Integration	-	23,078	23,078	24,434
Total	97,232	110,592	207,824	193,873

7. Expenditure on Charitable activities	Note	Unrestricted Funds	Restricted Funds	2018 Total	2017 Total
		£	£	£	£
<u>Direct costs</u>					
Staff Costs	13	85,343	145,832	231,175	195,440
Advertising		-	238	238	-
Travel		5,834	10,100	15,994	12,872
Volunteer expenses		-	669	669	1,205
Training		560	4,757	5,317	4,245
Printing, postage and stationery		270	2,455	2,725	2,321
Consultancy fees		-	-	-	2,933
Computer and equipment		575	2,217	2,792	2,022
Books		-	-	-	90
Sub total		92,642	166,268	258,910	221,128
<u>Support costs</u>					
Rent, rates and insurance		6,611	6,648	13,259	13,819
Heat & Light		1,332	1,432	2,764	1,937
Repairs and renewals		114	617	731	301
Telephone & internet		1,543	2,863	4,406	3,790
Other expenses		137	1,084	1,221	458
Depreciation		2,192	-	2,192	2,419
Cleaning		143	231	374	581
Fees & subscriptions		548	915	1,463	329
Bank/finance charges		135	-	135	85
Independent examination & accountancy	15	302	906	1,208	648
Recruitment costs		75	1,075	1,150	-
Events		-	994	994	-
Board expenses		322	103	425	86
Sub total		13,454	16,868	30,322	24,453
Total		106,096	183,136	289,232	245,581

Notes to the Financial Statements

Year ended 31 March 2018

8. Tangible Assets	Fixtures fittings & equipment
	£
Cost	
At 1 April 2017	24,140
Additions	3,016
At 31 March 2018	27,156
Depreciation	
At 1 April 2017	20,320
Charge for the year	2,192
At 31 March 2017	22,512
Net book value	
At 1 April 2017	3,820
At 31 March 2018	4,644

9. Prepayments	Unrestricted Funds	Restricted Funds	2018 Total	2017 Total
	£	£	£	£
Computer support	268	801	1,069	720
Subscriptions	92	-	92	-
Fees	40	122	162	-
Insurance	54	162	216	-
Total	454	1,085	1,539	720

Notes to the Financial Statements

Year ended 31 March 2018

10. Movements in Deferred Income	Balance 31/03/2017	Funds received	Released to income	Balance 31/03/2018
	£	£	£	£
Angus Council & NHS Funding for 2017/18 - General Advocacy	24,187	-	24,187	-
Angus Council & NHS Funding for 2017/18 - Mental Health Advocacy	16,173	-	16,173	-
Citizen Advocacy Manager	5,000	-	5,000	-
Angus Council & NHS Funding for 2018/19 - General Advocacy	-	24,308	-	24,308
Angus Council & NHS Funding for 2018/19 - Mental Health Advocacy	-	16,253	-	16,253
	<u>45,360</u>	<u>40,561</u>	<u>45,360</u>	<u>40,561</u>

11. Creditors due within one year	Unrestricted Funds	Restricted Funds	2018 Total	2017 Total
	£	£	£	£
Staff expenses	385	600	985	-
Trade creditors	1,451	2,129	3,580	160
Pension contributions	29	-	29	-
Pension deficit	412	-	412	370
Total	<u>2,277</u>	<u>2,729</u>	<u>5,006</u>	<u>530</u>

12. Accruals	Unrestricted Funds	Restricted Funds	2018 Total	2017 Total
	£	£	£	£
Independent Examiner	152	456	608	588
Printing	13	38	50	-
Shredding	5	14	19	-
Phone	100	100	200	-
Total	<u>269</u>	<u>608</u>	<u>877</u>	<u>588</u>

Notes to the Financial Statements

Year ended 31 March 2018

13. Staff Costs	Unrestricted Funds	Restricted Funds	2018 Total	2017 Total
	£	£	£	£
Salaries	72,469	125,536	198,005	167,027
Employers NI	5,026	8,541	13,567	13,681
Employers Pension	7,848	11,755	19,603	14,732
Total	85,343	145,832	231,175	195,440

No employee received remuneration of more than £60,000 (2017: None).

The average monthly number of employees during the year was 11 (2017: 12).

14. 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. An actuarial valuation carried out in 2011 identified that the scheme was in deficit. 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 due within one year" and "Creditors: 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.

15. Independent examination & accountancy	Unrestricted Funds	Restricted Funds	2017 Total	2016 Total
	£	£	£	£
Independent Examination	76	228	304	294
Preparation of accounts	76	228	304	294
Other accountancy	150	450	600	60
Total	302	906	1,208	648

Notes to the Financial Statements

Year ended 31 March 2018

16. 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:

16.1 Statement of Financial Activities for the year ended 31 March 2017

	Unrestricted Funds	Restricted Funds
	£	£
Income from:		
Donations	183	54,117
Charitable activities	104,748	89,125
Rental income	5,736	-
Bank interest	29	-
Total income	<u>110,696</u>	<u>143,242</u>
Expenditure on:		
Charitable activities	<u>107,760</u>	<u>137,821</u>
Net income/(expenditure)	2,936	5,421
Transfers	390	(390)
Net movement in funds	3,326	5,031
Reconciliation of Funds		
Funds brought forward	<u>23,093</u>	<u>26,787</u>
Funds carried forward	<u><u>26,419</u></u>	<u><u>31,818</u></u>
16.2 Balance Sheet at 31 March 2017		
Fixed Assets		
Tangible assets	3,820	-
Current Assets		
Debtors	220	-
Prepayments	360	360
Cash at bank & in hand	48,384	53,163
Total current assets	<u>48,964</u>	<u>53,523</u>
Current Liabilities		
Deferred income	24,187	21,173
Creditors due within one year	439	91
Accruals	147	441
Total current liabilities	<u>24,773</u>	<u>21,705</u>
Net current assets	<u>24,191</u>	<u>31,818</u>
Total assets less current liabilities	<u>28,011</u>	<u>31,818</u>
Creditors: amounts due after one year	1,592	-
Net assets	<u>26,419</u>	<u>31,818</u>

Notes to the Financial Statements

Year ended 31 March 2018

16.3 Movement in Restricted Funds - 2016/17

Fund	Opening balance	Income	Expenditure	Transfers	Closing balance
	£	£	£	£	£
Mental Health Advocacy	15,783	64,691	62,954	-	17,520
55 plus Citizen Advocacy	11,004	54,117	57,159	-	7,962
Preventative support	-	24,434	17,708	(390)	6,336
Total	26,787	143,242	137,821	(390)	31,818

16.4 Donations -2016/17

	Unrestricted Funds	Restricted Funds
	£	£
Donations	183	-
Big Lottery Fund	-	54,117
The Gannochy Trust	-	-
Angus Council	-	-
Total	183	54,117

16.5 Income from Charitable activities – 2016/17

	Unrestricted Funds	Restricted Funds
	£	£
General Advocacy- Angus Council	49,319	-
General Advocacy- NHS	27,429	-
Mental Health - Angus Council	-	34,130
Mental Health - NHS	-	30,561
Health & Social Care Integration	-	24,434
PASS & Additional hours	28,000	-
Total	104,748	89,125

Notes to the Financial Statements

Year ended 31 March 2018

16.6 Expenditure on Charitable activities – 2016/17

	Unrestricted Funds	Restricted Funds
	£	£
<u>Direct costs</u>		
Staff Costs	86,979	108,461
Travel	5,406	7,466
Vol expenses	202	1,003
Training	1,458	2,787
Printing, postage and stationery	423	1,898
Consultancy fees	-	2,933
Computer and equipment costs	681	1,341
Books	-	90
Sub total	<u>95,149</u>	<u>125,979</u>
<u>Support costs</u>		
Rent, rates and insurance	6,903	6,916
Heat & Light	795	1,142
Repairs and renewals	74	227
Telephone & internet	1,415	2,375
Other office expenses	228	230
Depreciation	2,419	-
Cleaning	110	471
Fees & subscriptions	329	-
Bank charges	85	-
Independent examination & accountancy	167	481
Board expenses	86	-
Sub total	<u>12,611</u>	<u>11,842</u>
Total	<u><u>107,760</u></u>	<u><u>137,821</u></u>

16.7 Prepayments – 2016/17

	Unrestricted Funds	Restricted Funds
	£	£
ICT Support	<u>360</u>	<u>360</u>

Notes to the Financial Statements

Year ended 31 March 2018

16.8 Movements in Deferred Income – 2016/17	Balance 31/03/2016	Funds received	Released to income	Balance 31/03/2017
	£	£	£	£
Angus Council & NHS Funding for 2016/17 - General Advocacy	28,092	-	28,092	-
Angus Council & NHS Funding for 2016/17- Mental Health Advocacy	16,092	-	16,092	-
Angus Council & NHS Funding for 2017/18 - General Advocacy	-	24,187	-	24,187
Angus Council & NHS Funding for 2017/18 - Mental Health Advocacy	-	16,173	-	16,173
Citizen Advocacy Manager	-	5,000	-	5,000
	<u>44,184</u>	<u>45,360</u>	<u>44,184</u>	<u>45,360</u>

16.9 Creditors due within one year – 2016/17	Unrestricted Funds	Restricted Funds
	£	£
Telephone	69	91
Pension deficit	370	-
Total	<u>439</u>	<u>91</u>

16.10 Accruals – 2016/17	Unrestricted Funds	Restricted Funds
	£	£
Independent Examination	147	441

16.11 Staff Costs – 2016/17	Unrestricted Funds	Restricted Funds
	£	£
Salaries	73,983	93,044
Employers NI	6,380	7,301
Employers Pension	6,616	8,116
Total	<u>86,979</u>	<u>108,461</u>