



# Angus Independent Advocacy

## Our Year 2023 - 2024



*Every voice matters!*

*We are here to support **you** to be heard.*

*Funded by:*

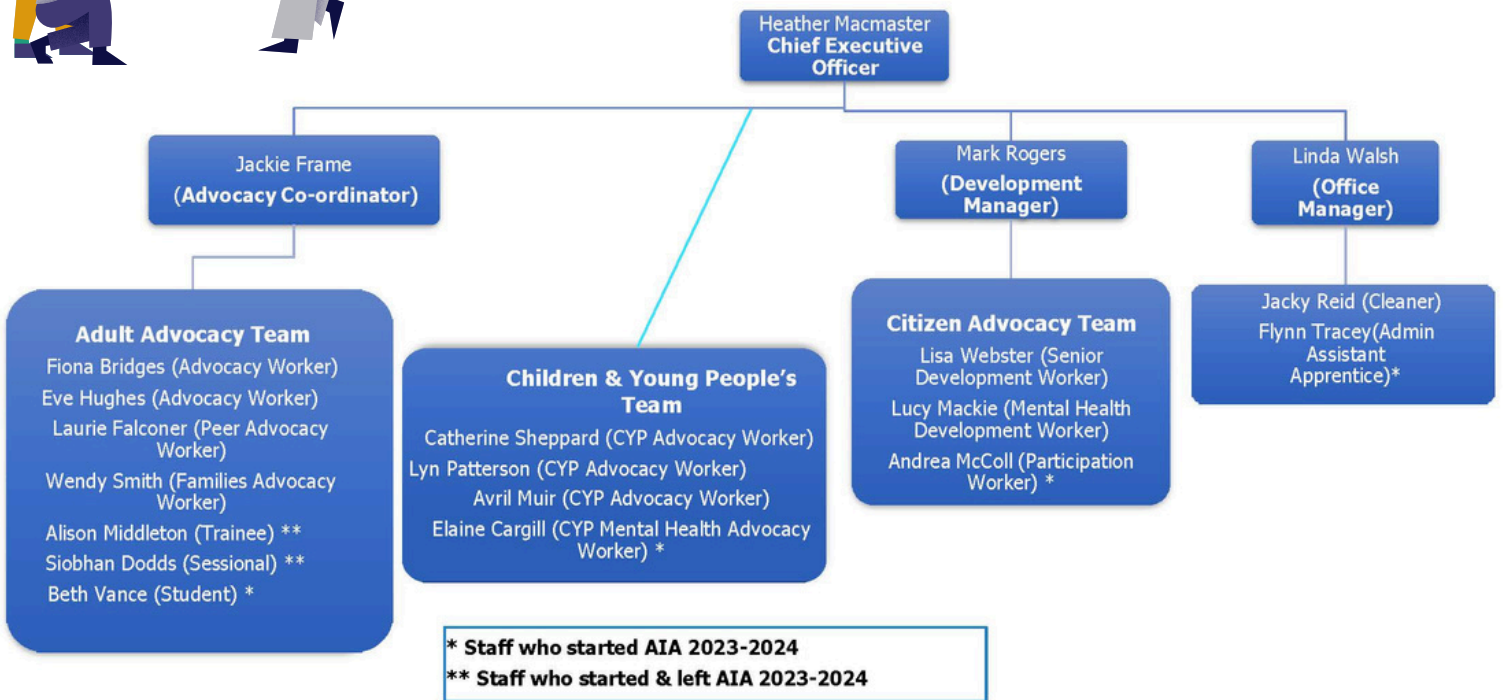


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# Our Team



*“It is great to see my partners grow in confidence. Many are hesitant at first but over time they will use their own voice and this makes my role so worthwhile”*

**Families Independent Advocacy Worker**

*“When a partner says “I no longer need you, I can do it myself” this re-affirms the reason I do this job”*

**Peer Independent Advocacy Worker**

*“This is the most rewarding job that I’ve ever done and the reason for that is the positive impact partners tell me it has for them. Helping people is the most rewarding part, but also feeling welcomed and supported by all my colleagues and management”*

**Independent Advocacy Worker**



**AIA Christmas Party 2023**

“ Thank you for going above and beyond  
 Social Worker

# Chair's Report

This report comes at the end of another busy and challenging year for AIA. Demand for our service shows no sign of abating but rather has steadily increased. As with all third sector groups financial support is a constant issue but we face the future with optimism. The staff continue to work steadfastly to support as many as possible. Their professionalism and commitment are never in doubt and the Board are both proud and appreciative of their dedication. A special mention for Linda, our admin person, who supports the staff and Board so ably.

This year we have seen further changes to the Board. We said farewell to our former Chair, Emma Crouch, who had reluctantly to resign due to continuing ill health but we hope that she can return in the future. Derek Edwards, a long serving Board member also stepped down. However he has not left us as he continues to give his energy and experience to the Citizens Advocacy Steering Group.

We have been very lucky to welcome new Board members who bring diverse experiences and backgrounds but all with the same passion and belief in the vision of AIA: Kate McInearney, a social worker with young people, Sandra Stewart who is a former member of staff but also has a wealth of knowledge of Board work and our new Treasurer, Will Shepherd, who brings not only a broad range of experiences but also some extremely forward thinking ideas!

Our service is such a lifeline for those who need support to ensure their voices are heard. It is a privilege to serve on the Board to help ensure that this service continues to provide that important service.. I would like to thank my co-members for their unfailing and enthusiastic support, responding to demands on their time willingly.

Our Citizens Advocacy project leads the way in its field. It takes advocacy to an audience who may need different forms of support and its leaders are continually developing new and interesting ways forward.

Finally my thanks to our CEO, Heather MacMaster. Her strong leadership is paramount to the continuing success of AIA and we on the Board feel very fortunate that she continues in that role.

*Fiona Arnott*

(Chair of AIA Board)

BOARD OF DIRECTORS ATTENDANCE 23/24	29/5/23	21/8/23	26/9/23	28/11/23	29/1/23	25/3/24	ATTENDED
Fiona Arnot (Chair)	√	X	√	√	√	√	5 / 6
Jim Henderson (Vice Chair from Nov 2023)	√	√	√	√	√	√	6 / 6
Will Shepherd (Treasurer from Jan 2024)	N/A	N/A	N/A	N/A	√	√	2 / 2
John Grant	√	√	√	√	√	√	6 / 6
Robin Ross	X	√	√	√	√	X	5 / 6
Sandra Stewart	√	√	√	√	√	√	6 / 6
Kate Mclearny (from November 2023)	N/A	N/A	N/A	√	√	√	3 / 3
Emma Crouch (left the Board Sept 2023)	X	X	N/A	N/A	N/A	N/A	0 / 2
Derek Stewart – (left the Board June 2023)	x	N/A	N/A	N/A	N/A	N/A	1 / 1

# Chief Executive Officer's Report

It has been another busy year here at AIA. We have continued to see an increasing need for independent advocacy support across Angus communities. As a result, our waiting list has at times increased and there remains a need to prioritise those affected by statutory processes.

Changes to staffing in 2022-2023 allowed us to pause and reflect on our needs. As a result, we made some changes which have allowed us to maximise capacity to offer independent advocacy, whilst ensuring the staff team are supported. Although we were able to retain elements of the Duty Work post through our Advocacy Co-ordinator, due to their being no ongoing funding for this our ability to respond to those individuals needing lighter touch advocacy in the way we had last year has been impacted.

We began 2024 with two new team members, Andrea & Elaine, joining us. They both bring with them different experiences and a real passion for the work we do. Student placements have continued to support capacity across our direct adult team, whilst providing opportunity for future social workers to experience the unique perspective that independent advocacy offers. We were lucky to be able to employ one of our students, Siobhan, as a sessional worker. Siobhan has since left AIA to pursue her career in social work and we wish her all the best.

A highlight for the staff team was coming together for the first time in many years with colleagues from across Tayside to learn together and share practice. The citizen advocacy team led a session on the benefits and impact of citizen advocacy.

At our AGM in November, we took the opportunity to celebrate the 75th Anniversary of the Universal Declaration of Human Rights. Attendees took the opportunity to pledge how they would commit to human rights. We have continued to contribute to national policy developments; in particular in relation to the Human Rights and National Care Service Bills. Locally, we supported the development of the first Angus Advocacy Strategic Framework. Our input into service development has progressed over the past year, with work done to support the development of lived experience influence through Protecting People Angus. We are delighted to have been involved in developing collective advocacy groups for individuals and families affected by substance use. We are excited to see how these pieces of work progress.

Our work would not be possible without the dedication and support of our Board of Directors, Staff and Citizen Advocates. Thank you for all that you do to ensure that "every voice matters". As we approach 30 years of AIA, we will continue to work towards our priorities of providing quality independent advocacy, strengthening independent advocacy in Angus, reducing barriers to participation and sustainability.

*Heather MacMaster*

CEO

*I pledge to keep human rights at the heart of all that AIA do*

*I pledge to access my rights and hopefully pass what I know onto other people*

*I pledge to always defend human rights*

*I pledge to discuss the issue of human rights with family and friends*

*I pledge as a rights bearer to empower and support people to gain knowledge and understanding of their rights so they can challenge them*



**Tayside conference March 2024**



**Celebrating 75 years of Human Rights**

# Development Manager's Report

It has been another busy year at Angus Independent Advocacy with a number of changes to the team and the development of our ways of working.

The full roll-out of reMarkables to the team has been implemented this year and we have seen a real benefit in terms of GDPR, time saving and reducing the volume of paper that we are using.

As a team we have been utilising the benefits of our Microsoft package improving and streamlining our internal communication through the teams function. This is something that we are continuing to develop as we learn.

The Direct Advocacy team have created a welcome back for new partners and this has been successful for both the partners and the advocates.

There have been some positive steps in our collective work in connection with the ADP with both peer and family forums now in place and plans to continue to develop these forums further to include more individual with both lived and living experience.

Our Citizen Advocacy steering group and some of our Direct Partners along with members of the team participated in planning and supporting Lived Life experience events in partnerships with other Third Sector groups, ADP & PPA Volunteering. These events allowed for individuals with lived or living experience to share their views and experiences with professionals. Following the event AIA provided recommendations to be included in a report focusing on a person centred approach, Human Rights, and trauma informed practice.

We have now been involved with Scottish Families Against Drugs and Alcohol for 2 years and have delivered session as part of their online college around Advocacy and Human Rights.

The team have taken on opportunities to promote the support we provide through organized events, holding events in the community & at the office and going directly to teams to promote advocacy and raise awareness.

We have also been looking at the information we record & report. We are working on streamlining this process and capturing the data we do not record for both qualitative and quantitative work.

*Mark Rogers*

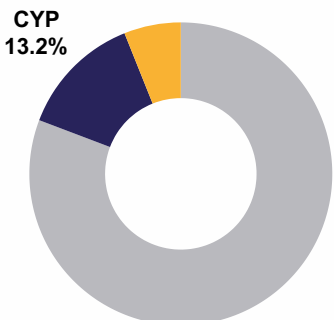
Development Manager

**676**

**TOTAL PARTNERS  
SUPPORTED**

**+6%**

**OVERALL  
PARTNERS  
SUPPORTED**



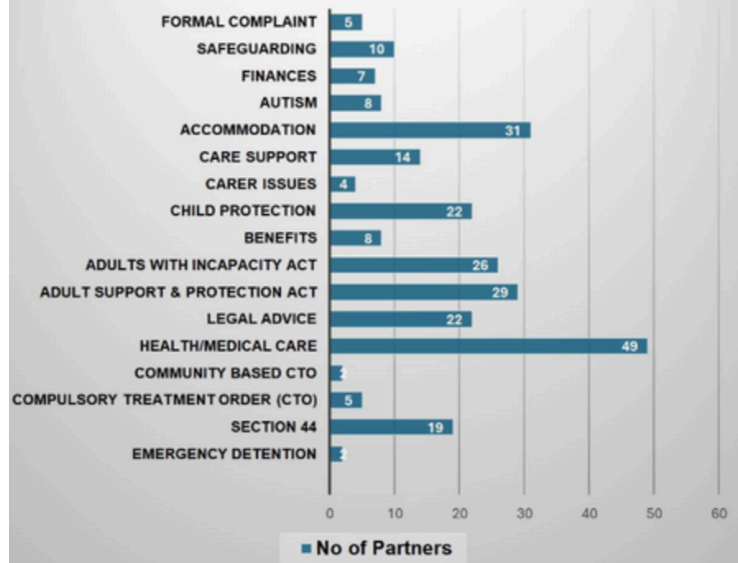
**Adults (Direct Advocacy)  
80.8%**

**100%\***

**WOULD RETURN  
TO AIA FOR  
SUPPORT**

*\*of those who  
completed feedback  
survey*

**Issues That Advocates Are Supporting Their Active Partners With in March 2024**



# Adult Direct Advocacy

It has been yet another busy year whereby demand for advocacy support continues to increase with a large proportion of referrals being complex and time consuming. One of the areas from this past year and continues into this current year is Families. These cases are intense and long-term resulting in a huge impact both on the team and the waiting list, but we continue to ensure that we operate efficiently and provide advocacy support for as many people as possible.

Our website has proved to be a popular channel this year for people getting in touch with referrals, general enquires and awareness requests. Although some referrals may not be appropriate for advocacy support, it has provided a means for signposting people on to the appropriate support service and who may not otherwise have got the support they needed.

This year each project in the adult team produced a Welcome Pack, providing partners with information on their rights, the role of advocacy and the processes to expect. Feedback from the team indicates that this is going well, and advocacy partners are saying that the packs help them to better understand what is happening and what to expect.

Other achievements include the induction of new team members and student placements, awareness raising talks and delivering opportunities for learning and support within the team.

As a way of ensuring that we are directed by the people of Angus who we provide advocacy support for, we continue to seek feedback from our advocacy partners and new ways of capturing and evidencing the impact of advocacy on people's lives.

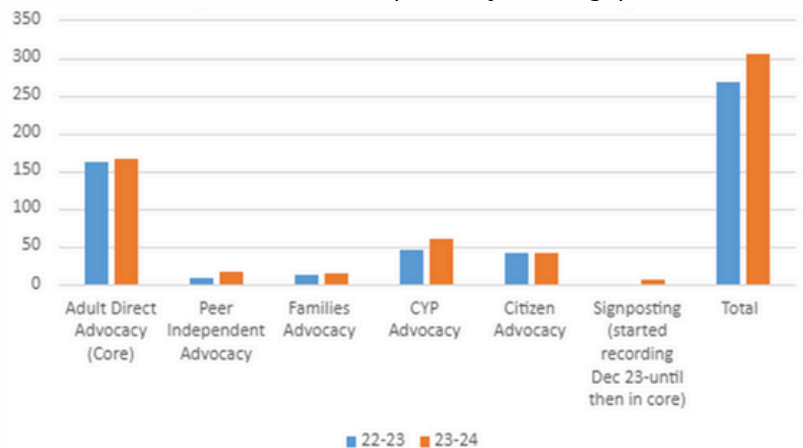
As Advocacy Coordinator, it has been encouraging to see the team work together to overcome the challenges and I have no doubt this will continue as we move forward into a new reporting year.

*Jackie Frame*

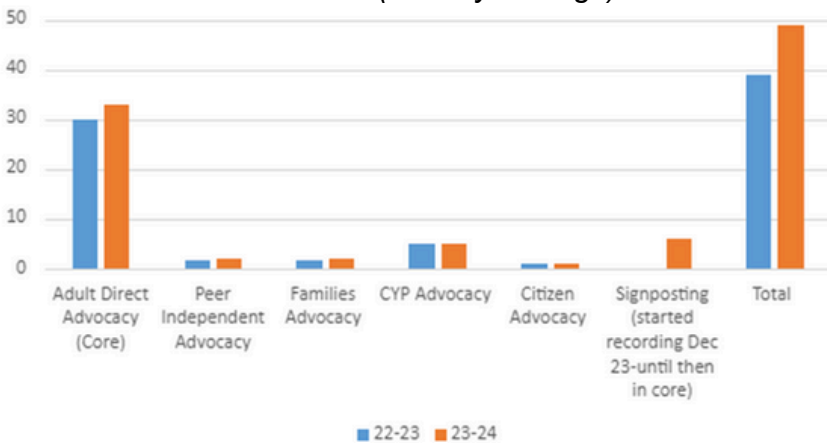
Advocacy Co-ordinator

“  
*I'm so glad I have an advocate;  
 my future is different now.*  
 ”  
 Advocacy Partner

Active Partners (Monthly Average)



New Referrals (Monthly Average)



“  
*Thank you for giving me  
 hope.*  
 ”  
 Advocacy Partner

“  
*We recognise and appreciate the  
 value of Advocacy*  
 ”  
 Chair of Mental Health Tribunal

## Susan's Story

Susan was referred to advocacy by social work while serving a short-term detention in Carseview. When I went for my initial visit with her, I recognised that she was unaware of her rights under the Mental Health Act. I informed her of her right to appeal his detention, seek legal advice, appoint a named person, and receive an explanation of why she was detained. She appreciated having more control over the decision-making process and information about her situation. I supported Susan to speak to a solicitor and challenge her order. Her tribunal was very rushed, so she valued me updating her about what was going on and helping her to understand the system she was in.

## Tim's Story

Tim is regularly supported by his peer advocacy worker. He lives in supported accommodation and is deemed to lack capacity. Over time Tim has built up a trusting relationship with his advocacy worker and requires her support to have his voice heard at meetings. As Tim is unable to travel, his advocacy worker visits him at his home ensuring that he has access to this support. For his last Tribunal, the advocacy worker visited Tim at home to gather his views and together they attended the Tribunal on-line ensuring that he was able to participate in the decision making process regarding his life, care and treatment.

“

*Advocacy has been a tremendous help toward a huge step in the right direction I'm so grateful, my days have already changed to a more meaningful purpose.*

Peer Advocacy Partner

”

## Sophie's Story

Sophie was referred to Angus Independent Advocacy as she was pregnant and was subject to Adult Support and Protection (ASP) legislation. Sophie had a very turbulent childhood and had no family supports as an adult. She was vulnerable and was a binge alcohol and drug user. There were concerns regarding her risk-taking behaviours.

She needed independent support to share her views regarding ongoing Adult Support and Protection issues, as well as child protection matters. Her baby was due in 8 weeks at the time of referral, and she had been informed that the child would not be returning home with her.

Her advocate supported her with:

- ASP process and Pre Birth meetings (case conference, core groups, reviews as well as preparation ahead of meetings to ensure views known and support her to these meetings)
- Preparing for and attending Child Planning meetings and Children's Hearings following the birth of her baby.

Due to her positive engagement with social workers and all other supportive agencies, Sophie is no longer supported by ASP legislation. Sophie's child is no longer subject to any order through the Children's Hearing System and is in her fulltime care. Sophie is now pregnant with her second child and is engaging with social work on a voluntary basis.

“

*If I didn't have you I wouldn't have spoken up and I wouldn't be where I am now.*

Sophie

”

## Children & Young People's Advocacy

We have 1 full-time member of staff and 2 part time staff in the Children and Young People's team. We have a new staff member who is employed on a part time basis to specifically work with 11–14-year-olds around early intervention/ prevention on C&YP identified as struggling with poor mental health and well-being. Having 4 staff members, allows us to continue to respond to requests for advocacy in a timely fashion, avoiding any waiting lists for referrers and partners.

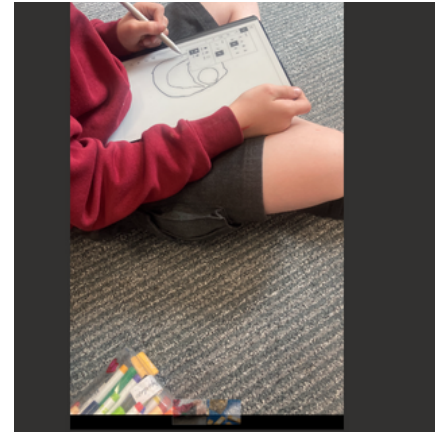
The Children and Young People's work continues to be funded by the Scottish Government which enables the provision of advocacy for Children and Young People (CYP) who find themselves becoming a part of the Children's Hearing's process. The number of CYP accessing advocacy support has steadily increased as a direct result of the legal requirement that advocacy is offered to care experienced CYP. We also receive funding from the local authority (Angus Council) which allows us to provide advocacy in other areas of CYP's lives and to those who are not identified through the Children's Hearing work. Areas of support include education (in particular, children with additional support needs), health, child planning meetings and placement reviews.



The team are now operating as a self-managed team, which allows us to represent AIA at various National and local forums and meetings- this ensures that practice in the field remains at the forefront of discussions to promote best practice and uphold the rights and wishes of CYP. We work closely with funders and key influencers to enable open and honest conversations about any challenges and barriers we face in order to provide a high-quality service to our partners.

Our key successes include:

- Being approached to take part in promotional and information videos of the benefits of independent advocacy
- An increase in the provision of non-instructed advocacy and upskilling staff to provide this with confidence
- Continual development of age-appropriate resources, in particular, children moving on into permanence
- Accessing training opportunities- 1 staff member achieved a qualification in Adverse Childhood Experiences through West College, 2 staff members completed the 'Reach' qualification in Human Rights and Advocacy
- Providing raising awareness of our service to a range of stakeholders, including CYP (8 sessions held in the last year- with a mix of face to face and online)
- Feedback from CYP, families and professionals continues to be positive about the impact of having advocacy support



*'I don't want to go to my meeting, I just want to go to school like my friends, that's why I've got you to go and tell them what I think.'*  
(6 year old)

*'I know he doesn't really need you anymore, but he's scared to let you go cause you're the only one that's been there for him over the last 2 years.'* (Parent)

*'We have tried for over a year to get views from him, how did you manage to get so much from him in just a few weeks, this information is invaluable and will help us decide what is best for him.'*  
(Social Work Review Officer)

*'Thank you for getting me more time at respite, I've wanted that for ages but mum wouldn't listen.'*  
(13 year old)

*'I love hearing what the young person wants to say- it really brings everything to life and makes everything real for me. This really allows me to ensure we are looking at all avenues and options for the young person and keeps their needs and rights at the heart of our decisions.'*  
(Reviewing Officer)



## Sarah's Story

Non instructed advocacy was provided for a girl (1 years old). Sarah (pseudonym) was referred by her social worker to ensure her rights were being upheld. Sarah lives with her sister in a foster placement. Sarah has been with her current carers from birth. Sarah has supervised contact with her parents monthly. A permanence panel is in the process of being arranged.

I explained my role would be based around observations, communication with care givers and any other professionals involved in Sarah's life. I would observe how Sarah interacts with relevant family members and professionals. The main focus was to observe family time with her mum and dad. These observations could be passed on to the permanence panel and the hearing. Consent was obtained from both parents.

I contacted Sarah's foster carer and introduced myself and provided an explanation on what non instructed advocacy is. I explained that initially I would visit often so that I can build up a relationship with Sarah. I will observe how she interacts with myself as a "new person" in her life. This can be helpful when observing how she interacts with more familiar faces. I explained that I would only be reporting what I observed and that I would not share any opinions. All observations will be passed on to the decision makers so that they have a full picture. I explained that I will attend any relevant meetings for Sarah and ensure her rights are being upheld and she is not being unfairly disadvantaged because of her age and her inability to share her own views.

# Citizen Advocacy

It has been another busy year as we come to end of our current funding from the National Lottery and from the South East Locality Improvement Group. We are looking for new funding to continue and develop our Citizen Advocacy Project to provide support to those who need it in Angus.

It has been a year of change within the team as our Mental Health Development Worker (MHDW) took up a role with the Children & Young Peoples Team, this resulted in recruitment for the MHDW with the post being filled by the then Participation Worker with further recruitment and a new Participation Worker being appointed. The team have been working hard and supporting each other with the changes to the dynamic to continue to deliver a high standard of support to our partners and volunteers.

There has been a big focus on volunteer recruitment and raising awareness of the project.

## Key Achievements

- Streamlining the referrals process
- Awareness Raising across the community and with professionals.
- Successful Christmas Party at Froickheim Hub for partners and volunteers
- Running a session at the Tayside Advocacy Forum providing insight and learning on the Citizen Advocacy Project
- Citizen Advocacy Steering Group (CASG) involvement in planning and running of 2 Lived Life Experience events. Both events were well attended and following from this, recommendations were shared with the Angus Health & Social Care Partnership to improve the participation of people in their care & support.
- Recruitment and response to changes in the team.
- Working alongside Animate to complete an external evaluation of the project for current and future funding.
- Learning session & event planning for the year

## Challenges & Changes

- Managing the waiting list with the high numbers on the list and challenges of recruiting volunteers. Senior Development Worker has regular check-ins with those on the list and support where possible.
- Change of staff/staff learning new roles
- Balance of workload
- CASG direction and focus
- Future funding and plans in last year
- Lived experience of mental health presents challenges and requires more support
- Limited geographical remit of MHDW

## Development Workers raising awareness



Christmas Party at the hub

“

*If it weren't for my citizen advocate I don't know what I would do. I trust her to support me and she always helps me to decide what I want to do.*

Citizen Advocacy Partner

”

“

*Thank you for being so kind to me and listening, I feel like I was listened too. I find it difficult to meet with new people and your kindness helped.*

Citizen Advocacy Partner (initial visit)

”

“

*I have got an awful lot from advocacy in terms of experience, sense of achievement and the pleasure of meeting and working with some great people, so I am not ruling out returning at some time if things change. I shall let you know if and when I feel that time comes.*

Citizen Advocate

”

Charity registration number SC025687 (Scotland)

Company registration number SC220447 (Scotland)

**ANGUS INDEPENDENT ADVOCACY**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

# ANGUS INDEPENDENT ADVOCACY

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mrs F Arnot Mr J Grant Mr J Henderson Mrs K R McInearney Mr R Ross Mr W Shepherd Mrs S W Stewart	(Appointed 27 November 2023) (Appointed 29 January 2024) (Appointed 29 May 2023)
<b>Secretary</b>	Mrs H MacMaster	
<b>Senior management</b>	Mrs H MacMaster Mr M Rogers	Chief Executive Officer Development Manager
<b>Charity number (Scotland)</b>	SC025687	
<b>Company number</b>	SC220447	
<b>Principal address</b>	69 High Street Arbroath Angus DD11 1AN	
<b>Registered office</b>	69 High Street Arbroath Angus DD11 1AN	
<b>Auditor</b>	Murray Taylor Audit Limited 10 Murray Lane Montrose Angus DD10 8LF	
<b>Bankers</b>	Royal Bank of Scotland 288 Brook Street Broughty Ferry Dundee DD5 2AP	

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# ANGUS INDEPENDENT ADVOCACY

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# ANGUS INDEPENDENT ADVOCACY

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2024

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The trustees present their annual report and financial statements for the year ended 31 March 2024.

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 governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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 Objects of AIA are the advancement of education, the advancement of human rights, conflict resolution or reconciliation, the relief of need by reason of age, ill health, disability, financial hardship or other disadvantage, in particular to:

1. provide advocacy support to local people.
2. support local people to understand and access their rights.
3. support local people to have their voice heard and taken into account.
4. support local people to access appropriate services.
5. raise awareness of the resource to help people be better informed about advocacy and their rights.
6. seek local people to become volunteers (Citizen Advocates).
7. seek local people (through awareness raising) who would want and benefit from advocacy support.
8. develop the advocacy resource based on identified gaps of advocacy provision (i.e horizon planning such as social security advocacy).
9. develop the advocacy resource based on the feedback/influence of people with lived experience.

To achieve the above (AIA) provides accessible Independent Advocacy throughout Angus to those who are facing barriers to:

- having their voice heard,
- safeguarding their own interests and rights and
- have no one else who can freely support them.

Support is available for adults affected by:

- an acquired brain injury or
- a learning disability
- dementia
- mental health illness
- substance use (including families)
- older people

Support is also available to Children & Young People affected by the Children's Hearings System and/or requiring support liaising with services such as social work and education.

#### *Public benefit*

The trustees have paid due regard to guidance issued by the Office of the Scottish Charity Regulator and the Charity Commission in deciding what activities the charity should undertake.

# ANGUS INDEPENDENT ADVOCACY

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

### FOR THE YEAR ENDED 31 MARCH 2024

#### Achievements and performance

Significant activities and achievements against objectives

AIA collects data from all advocacy partnerships. We do this to help us to understand the difference independent advocacy support is making in people's lives. We are committed to understanding what is working well and what needs to change or improve for advocacy partners to ensure that accessing support is a positive experience. We work towards the following outcomes, which link in with national outcomes set out by the Scottish Independent Advocacy Alliance.

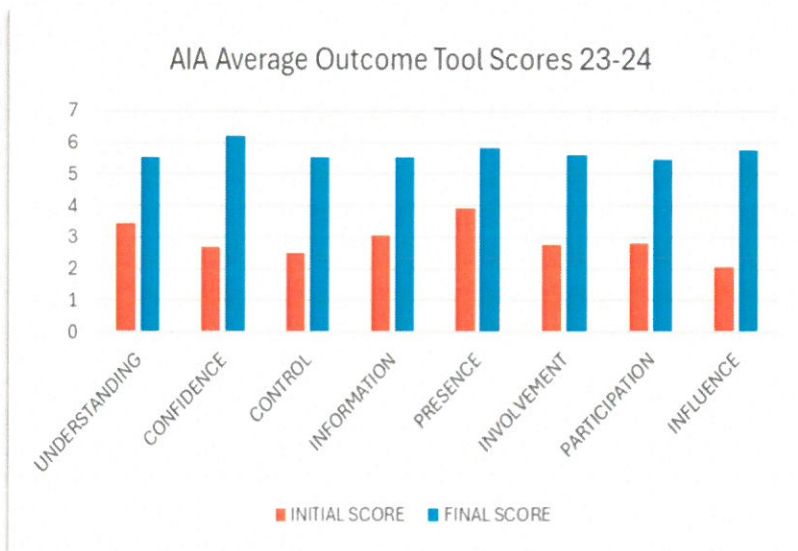
 <p><b>Confidence</b> Advocacy supports people to grow in confidence</p>	 <p><b>Understanding</b> Advocacy increases peoples understanding of their rights</p>	 <p><b>Control</b> Advocacy helps people gain control and agency over their own lives</p>	 <p><b>Influence</b> Advocacy supports people to have more influence in their own lives</p>
 <p><b>Participation</b> Advocacy encourages and supports the advocacy partner to participate in meetings.</p>	 <p><b>Presence</b> Advocacy supports people to have a valued presence in their local community</p>	 <p><b>Involvement</b> 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.</p>	 <p><b>Information</b> Advocacy supports people to access information in an appropriate format</p>

We have completed comparison outcome tools (beginning and end of partnership) for **37** direct advocacy (adult) partners during this period. Across all projects, we supported **676** people. This is a **6%** increase compared to those who accessed AIA support in 2022-2023.

Mental health continues to be the main reason that individuals feel they need independent advocacy support. Issues vary for each individual, but referrals for statutory processes in relation to the Mental Health Care & Treatment Act, Adult Support and Protection and Adults with Incapacity remain high. We have also seen an increase in demand for families work; supporting parents with statutory processes relating to child protection. The citizen advocacy project continues to provide support to those who do not have specific issues at the point of referral, but who would benefit from longer term preventative support.

Advocacy partners continue to tell us that independent advocacy support has made a positive difference to their lives, with the majority reporting progress towards all independent advocacy outcomes.

100% of those who responded to our feedback survey said they would come back to AIA for support again and overall, partners felt they had received quality advocacy support. When asked what change happened as a result of independent advocacy support people told us:



# ANGUS INDEPENDENT ADVOCACY

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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*"I feel more confident and can discuss things with social work myself"*

*"Treatment that I hadn't received was now put in place and advance statement also"*

*"Helped me with Solicitor, professional, and others, you've helped me with everything, I couldn't have done it alone"*

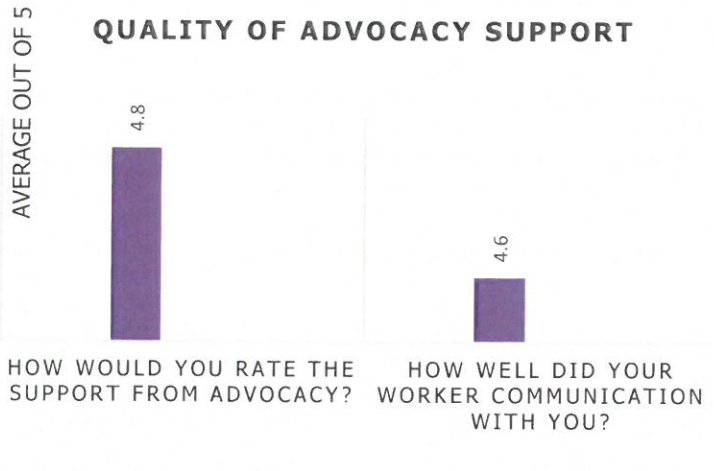
*"Better way of putting forward my views and professionals listening better. Working towards successful support"*

*I was able to get my views across clearly. It helped my understanding of the meeting and the decisions that would be made"*

*I was able to have my thoughts, opinions and feelings heard by professional that I was struggling with myself and put me in touch with other agencies who could potentially help me and helped facilitated those appointments and support me through them"*

***"My Advocate was very caring and helpful to myself and my son, she was cheerful and caring."***

***"I felt that we were prepared well for the meetings I felt more confident"***



***"My worker was super friendly and helped me talk about the things that needed to be spoken about"***



# ANGUS INDEPENDENT ADVOCACY

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### What is working well?

Across all areas of work individuals continued to tell us that independent advocacy had made a positive impact on their lives. In particular individuals noted improvements in confidence, control, influence and involvement. The feedback about advocacy support is positive with partners rating both the overall support and communication from their worker highly.

### What do we need to change or improve?

The majority of partners give positive feedback about advocacy support and do not have suggestions for improvement. One person noted that it would *“be better if there was something to show for the discussions, reaching desired resolution would have been very helpful, even a negative resolution would have been better than nothing at all”*. We have implemented an advocacy agreement to support conversations about the support to be provided, the role of advocacy and to support the ending of advocacy partnerships.

Partners also continue to tell us they would like earlier access/more support. Our waiting list has gradually increased through 23/24, which means some individuals are having to wait longer for support. We are looking at ways to increase capacity.

### Suggested areas for improvement:

	<b>01 Gathering feedback</b> Consider how to gather feedback from a wider range of partners and other stakeholders
	<b>02 Capacity</b> Aim to increase capacity across projects so individuals can access more timely support
	<b>03 Endings</b> Review of how a partners journey is reflected back at the end of support as way of ending advocacy support and showing progression

### Overview of Key achievements/challenges

Details of specific project successes and challenges for the period can be viewed in AIA Annual Report 23-24. Across the organisation notable achievements and challenges were:

- **Board of Directors** -recruitment remained a challenge, however we welcomed new Board Members including a Treasurer during the period.
- **Increased capacity**- we took on a sessional worker towards the end of 22/23 . Following a budget review, we were able to create a part-time post to meet demand.
- **Citizen Advocacy**- the project underwent external evaluation. Feedback was positive, with suggestions for how the project can develop.
- **Collective Advocacy**- progress was made in developing a lived experience group for individuals affected by substance use. Views were sought to influence the work of the national collaborative, for example.
- **Children's and Young People's Advocacy**- we were successful in obtaining funding from the Children & Young People's Community Mental Health & Wellbeing Fund which allowed us to employ an advocacy worker to focus on preventive transitions work for 11–14-year-olds.

# ANGUS INDEPENDENT ADVOCACY

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### Financial review

An increase in income to £550,766 from £453,079 in 2023. While expenditure has increased from £469,782 to £502,034 This does mean that there is a surplus for the year of £48,732. (2023 - deficit £16,699). As a result of the surplus, unrestricted reserves have increased by £3,207, bringing the overall total to £90,546. Restricted reserves have increased by £45,525, bringing the overall total to £114,361.

### *Reserves policy*

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three months' of operational costs. These funds will be used when a period of unforeseen difficulty arose and would aim to ensure that the charity's core activity could continue for a period not exceeding 3 months. This level of reserves has been maintained throughout the year.

### Plans for future periods

During 2024-2025 we plan to:

- continue to streamline our systems and processes to ensure that there is increased capacity across the organisation.
- celebrate 30 years of providing independent advocacy in Angus
- continue and expand our current citizen advocacy project, including expanding volunteering opportunities across AIA.
- continue to liaise with funders regarding changes in demand vs capacity and to ensure the sustainability of advocacy in angus.

### Structure, governance and 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). In February 2022 the charity adopted easy read articles of association which include the option for eligible organisations and individuals to become members of AIA.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs F Arnot	
Mr J Grant	
Mr J Henderson	
Mrs K R McInerney	(Appointed 27 November 2023)
Mr R Ross	
Mr W Shepherd	(Appointed 29 January 2024)
Mrs S W Stewart	(Appointed 29 May 2023)
Mrs E M Crouch	(Resigned 30 August 2023)
Mr D Stewart	(Resigned 31 May 2023)

### *Recruitment and appointment of trustees*

The Board may, at any time, appoint any member to be a Director and those Directors will be ratified at the following AGM.

The Board may at any time appoint any non-member to be a charity Director either on the basis that they have specialist experience and/or skills which could be of assistance to the Board. These Co-Opted Directors shall always be in the minority.

The charity recruits Trustees as required using a mix of open recruitment and links within the communities it serves. A regular skills audit is undertaken to identify any gaps within the Board which also informs recruitment.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

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# ANGUS INDEPENDENT ADVOCACY

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### *Organisational structure*

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 Board members retiring after a period of three years. Retiring Directors are eligible to be re-elected immediately.

### *Induction and training of trustees*

New Trustees undertake a period of induction to give them knowledge of what the charity does, how the charity can benefit from their input and their rights and responsibilities.

### **Statement of trustees responsibilities**

The trustees, who are also the directors of Angus Independent 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 Murray Taylor Audit Limited be reappointed as auditor of the company will be put at a General Meeting.

### **Disclosure of information to auditor**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees report was approved by the Board of Trustees.



Mrs F Arnot

**Trustee**

Date: 21.11.24

# ANGUS INDEPENDENT ADVOCACY

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS AND TRUSTEES OF ANGUS INDEPENDENT ADVOCACY

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#### Opinion

We have audited the financial statements of Angus Independent Advocacy (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the statement of financial position 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 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in 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.

# ANGUS INDEPENDENT ADVOCACY

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS AND TRUSTEES OF ANGUS INDEPENDENT ADVOCACY

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#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees report.

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

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

#### **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 Chapter 3 of Part 16 of the Companies Act 2006 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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

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

# ANGUS INDEPENDENT ADVOCACY

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS AND TRUSTEES OF ANGUS INDEPENDENT ADVOCACY

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We gained an understanding of the legal and regulatory framework applicable to the charity and the industry in which it operates, and considered the risk of acts by the charity that were contrary to applicable laws and regulations, including fraud.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be the override of controls by management, and the recognition of income and the misstatement of revenue. Our audit procedures to respond to these risks included:

- Enquiries of management about their own identification and assessment of the risks of irregularities.
- Testing of the appropriateness and correct authorisation of journal entries and any other significant transactions outside the ordinary course of business including those entered into with related parties.
- Review of significant estimates to ensure there is no indication of management bias.
- Testing of the completeness and correct allocation of revenue in the year.

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.

#### **Other matters**

The comparative figures for the year to 31 March 2023 were not audited.

#### **Use of our report**

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**R J Sim F.C.C.A. (Senior Statutory Auditor)**  
**for and on behalf of Murray Taylor Audit Limited**  
**Chartered Certified Accountants**  
**Statutory Auditor**  
10 Murray Lane  
Montrose  
DD10 8LF

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# ANGUS INDEPENDENT ADVOCACY

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Income from:</b>							
Donations and legacies	3	825	165,855	166,680	-	146,438	146,438
Charitable activities	4	258,539	123,111	381,650	254,551	51,324	305,875
Investments	5	1,316	1,120	2,436	766	-	766
<b>Total income</b>		260,680	290,086	550,766	255,317	197,762	453,079
<b>Expenditure on:</b>							
Charitable activities	6	257,473	244,561	502,034	241,649	228,133	469,782
<b>Total expenditure</b>		257,473	244,561	502,034	241,649	228,133	469,782
<b>Net income/(expenditure)</b>		3,207	45,525	48,732	13,668	(30,371)	(16,703)
Transfers between funds		-	-	-	4,031	(4,031)	-
<b>Other recognised gains and losses:</b>							
Actuarial gains on defined benefit pension schemes		73	-	73	4	-	4
<b>Net movement in funds</b>	8	3,280	45,525	48,805	17,703	(34,402)	(16,699)
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2023		87,339	68,836	156,175	69,636	103,238	172,874
<b>Fund balances at 31 March 2024</b>		90,619	114,361	204,980	87,339	68,836	156,175

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# ANGUS INDEPENDENT ADVOCACY

## STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Property, plant and equipment	13		5,723		8,177
<b>Current assets</b>					
Trade and other receivables	14	80,790		12,509	
Cash at bank and in hand		277,122		193,551	
		<u>357,912</u>		<u>206,060</u>	
<b>Current liabilities</b>	15	<u>(158,591)</u>		<u>(57,925)</u>	
<b>Net current assets</b>			199,321		148,135
<b>Total assets less current liabilities</b>			205,044		156,312
<b>Non-current liabilities</b>	16		(64)		(137)
<b>Net assets excluding pension liability</b>			204,980		156,175
<b>Net assets</b>			<u>204,980</u>		<u>156,175</u>
<b>The funds of the charity</b>					
Restricted income funds	20		114,361		68,836
Unrestricted funds			90,619		87,339
			<u>204,980</u>		<u>156,175</u>

The financial statements were approved by the trustees on 21.11.24



Mrs F Arnot  
Trustee

Company registration number SC220447 (Scotland)



# ANGUS INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

##### Charity information

Angus Independent Advocacy is a private company limited by guarantee incorporated in Scotland. The registered office is 69 High Street, Arbroath, Angus, DD11 1AN.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), 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 charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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 the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 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 or grantors 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 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.

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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# ANGUS INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

(Continued)

##### 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.

##### 1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% Straight line basis
-----------------------	-------------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Impairment of non-current assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 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.

##### 1.9 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 trade and other receivables 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.

# ANGUS INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

(Continued)

##### **Basic financial liabilities**

Basic financial liabilities, including trade and other payables 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 payables 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 payables 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.

#### 1.10 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.

#### 1.11 Retirement benefits

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

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# ANGUS INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

3	Income from donations and legacies	Unrestricted funds		Restricted funds		Total		Unrestricted funds		Restricted funds		Total	
		2024	£	2024	£	2024	£	2023	£	2023	£	2023	£
	Donations and gifts	110		301		411		-		20		20	
	Grant income	715		165,554		166,269		-		146,418		146,418	
		825		165,855		166,680		-		146,438		146,438	
	<b>Grants receivable for core activities</b>												
	Department of Work and Pension	715		-		715		-		-		-	
	Scottish Government	-		61,593		61,593		-		61,603		61,603	
	The National Lottery Community Fund	-		69,101		69,101		-		84,815		84,815	
	Voluntary Action Angus	-		34,860		34,860		-		-		-	
		715		165,554		166,269		-		146,418		146,418	

# ANGUS INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

4 Income from charitable activities	Unrestricted funds		Restricted funds		Total		Unrestricted funds		Restricted funds		Total	
	2024	£	2024	£	2024	£	2023	£	2023	£	2023	£
<b>Advocacy services</b>												
Angus Council / NHS	258,539		123,111		381,650		252,991		40,000		292,991	
University of Dundee	-		-		-		1,560		-		1,560	
Angus Health & Social Care Partnership	-		-		-		-		11,324		11,324	
	<u>258,539</u>		<u>123,111</u>		<u>381,650</u>		<u>254,551</u>		<u>51,324</u>		<u>305,875</u>	

# ANGUS INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 5 Income from investments

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Interest receivable	1,316	1,120	2,436	766	-	766

#### 6 Expenditure on charitable activities

	2024 £	2023 £
<b>Direct costs</b>		
Staff costs	398,011	370,928
Travel costs	11,893	11,500
Volunteer expenses	-	844
Training costs	2,701	13,979
Printing, postage and stationery	2,706	1,648
Computer costs	5,599	7,589
	<u>420,910</u>	<u>406,488</u>
<b>Share of support and governance costs (see note 7)</b>		
Support	65,328	55,352
Governance	15,796	7,942
	<u>502,034</u>	<u>469,782</u>
<b>Analysis by fund</b>		
Unrestricted funds	257,473	241,649
Restricted funds	244,561	228,133
	<u>502,034</u>	<u>469,782</u>

# ANGUS INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 7 Support costs allocated to activities

	2024 £	Total 2023 £
Depreciation	2,454	2,047
Rent, rates and insurance	16,196	15,291
Heat and light	2,814	3,935
Repairs and renewals	8,558	5,330
Telephone and internet	7,538	7,473
Other expenses	13,708	2,942
Fees and subscriptions	9,295	11,063
Bank charges	500	253
Recruitment expenses	565	1,348
Event expenses	1,447	1,536
Advertising expenses	2,253	4,134
Governance	15,796	7,942
	<u>81,124</u>	<u>63,294</u>

#### Governance costs comprise:

	2024 £	2023 £
Audit fees	4,200	-
Accountancy	11,596	7,942
	<u>15,796</u>	<u>7,942</u>

### 8 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	4,200	-
Depreciation of owned property, plant and equipment	2,454	2,047
	<u>6,654</u>	<u>2,047</u>

### 9 Auditor's remuneration

	2024 £	2023 £
Fees payable to the charity's auditor and associates:		
<b>For audit services</b>		
Audit of the financial statements of the charity	4,200	-
	<u>4,200</u>	<u>-</u>

### 10 Trustees

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

# ANGUS INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 11 Employees

The average monthly number of employees during the year was:

2024 Number	2023 Number
17	16
<u>17</u>	<u>16</u>

#### Employment costs

	2024 £	2023 £
Wages and salaries	341,889	320,983
Social security costs	23,114	23,405
Other pension costs	33,008	26,540
	<u>398,011</u>	<u>370,928</u>

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

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	<u>88,816</u>	<u>80,167</u>

The above figure includes employers national insurance and employers pensions.

#### 12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.



# ANGUS INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

<b>13</b>	<b>Property, plant and equipment</b>			<b>Fixtures and fittings</b>
				<b>£</b>
	<b>Cost</b>			
	At 1 April 2023			40,615
	At 31 March 2024			<u>40,615</u>
	<b>Depreciation and impairment</b>			
	At 1 April 2023			32,438
	Depreciation charged in the year			2,454
	At 31 March 2024			<u>34,892</u>
	<b>Carrying amount</b>			
	At 31 March 2024			<u>5,723</u>
	At 31 March 2023			<u><u>8,177</u></u>
<b>14</b>	<b>Trade and other receivables</b>			
	<b>Amounts falling due within one year:</b>		<b>2024</b>	<b>2023</b>
			<b>£</b>	<b>£</b>
	Trade receivables		71,660	-
	Other receivables		2,375	7,745
	Prepayments and accrued income		6,755	4,764
			<u>80,790</u>	<u>12,509</u>
<b>15</b>	<b>Current liabilities</b>			
			<b>2024</b>	<b>2023</b>
			<b>£</b>	<b>£</b>
	Other taxation and social security		6,675	6,188
	Deferred income	17	139,265	22,440
	Trade payables		3,434	29,114
	Other payables		-	(517)
	Accruals and deferred income		9,217	700
			<u>158,591</u>	<u>57,925</u>
<b>16</b>	<b>Non-current liabilities</b>			
			<b>2024</b>	<b>2023</b>
			<b>£</b>	<b>£</b>
	Other payables		64	137
			<u>64</u>	<u>137</u>

# ANGUS INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 17 Deferred income

	2024 £	2023 £
Other deferred income	139,265	22,440

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	139,265	22,440
Movements in the year:		
Deferred income at 1 April 2023	22,440	59,008
Released from previous periods	(22,440)	(59,008)
Resources deferred in the year	139,265	22,440
Deferred income at 31 March 2024	139,265	22,440

### 18 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	33,008	26,540

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.

### 19 Defined Benefit Scheme

The charity is a member of a multi-employer 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 employer's 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 2020. This valuation showed assets of £800.3m, liabilities of £831.9m and a deficit of £31.6m. 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.

# ANGUS INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Citizen Advocacy Project	46,371	89,889	(94,432)	-	41,828
Families Project	97	30,023	(6,437)	-	23,683
Children's Hearings Advocacy	6,750	61,934	(65,042)	-	3,642
Lived experience advocacy post	7,491	52,292	(57,933)	-	1,850
Live experience Test of change	8,127	21,088	(12,957)	-	16,258
Office improvements	-	34,860	(7,760)	-	27,100
	<u>68,836</u>	<u>290,086</u>	<u>(244,561)</u>	<u>-</u>	<u>114,361</u>

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Citizen Advocacy Project	6,266	104,835	(63,767)	(963)	46,371
Families Project	1,677	20,000	(21,258)	(322)	97
Children's Hearings Advocacy	8,034	61,603	(61,442)	(1,445)	6,750
Lived experience advocacy post	37,132	11,324	(39,438)	(1,527)	7,491
Senior Duty Manager	26,263	-	(26,972)	709	-
Lived experience test of change	23,866	-	(15,256)	(483)	8,127
	<u>103,238</u>	<u>197,762</u>	<u>(228,133)</u>	<u>(4,031)</u>	<u>68,836</u>

The purposes of the restricted funds are as follows:

- Citizen Advocacy Project Funded by the National Lottery and Angus Health & Social Care Partnership to provide Citizen Advocacy.
- Families Project Funded by Angus Health & Social Care Partnership to provide advocacy support to families.
- Children's Hearing Advocacy Funded by the Scottish Government to provide advocacy for children young people in the hearing system.
- Lived experience advocacy post Funded by Angus Alcohol & Drug Partnership.
- Office improvements Funded by Voluntary Action Angus to replace the glazing and frames of office windows.

# ANGUS INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	87,339	260,680	(257,473)	-	90,546
<b>Previous year:</b>	<b>At 1 April 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 March 2023 £</b>
General funds	69,636	255,317	(241,649)	4,031	87,335

#### 22 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Property, plant and equipment	5,723	-	5,723
Current assets/(liabilities)	84,960	114,361	199,321
Long term liabilities	(64)	-	(64)
	<u>90,619</u>	<u>114,361</u>	<u>204,980</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>At 31 March 2023:</b>			
Property, plant and equipment	8,177	-	8,177
Current assets/(liabilities)	79,299	68,836	148,135
Long term liabilities	(137)	-	(137)
	<u>87,339</u>	<u>68,836</u>	<u>156,175</u>

#### 23 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).