



# Annual Report 2018 - 2019

*Bringing about the day where  
everyone's voice is heard and  
respected*

90 Tay Street, Perth, PH2 8NP  
01738 587887

[info@iapk.org.uk](mailto:info@iapk.org.uk)

[www.iapk.org.uk](http://www.iapk.org.uk)



## **Current Board and Staff**

### **Board of Directors**

Roger Stratton-Smith	Chair
Charlie Stewart	Vice Chair
Christine McLeod	Treasurer
Euan McLeod	Director
Norma Bibby	Director
Jennifer Lindsay-Finan	Director
Mike Finlayson	Director

### **Staff Team**

Clare Gallagher	Chief Executive / Company Secretary
Julie Hutton	Senior Advocacy Worker
Susan Price	Development Officer
Lynsay Harris	Office Administrator
Colin Walker	Mental Health Advocacy Worker – Rohallion Clinic
Sandra Young	Independent Advocacy Worker
Mandy Riddle	Independent Advocacy Worker
Andy Park	Independent Advocacy Worker
Wendy Lindsay	Independent Advocacy Worker
Sarah Fogg	Independent Advocacy Worker – Children & Young People
Jordan Risbridger	Student Advocacy Worker
Mirren McLeod	Student Advocacy Worker

### **With special thanks also to our external support this year:**

Barclays IT Interns - Ash MacDougall, Greig Bradley,  
James Plimbley and Joseph Burke

# IAPK Core Values

## Human Rights

We recognise the essential dignity and inherent Human Rights of every person. We encourage those with power to respect rights and secure social justice.

## Independence

We are free from outside control, autonomous in our actions and remain uninfluenced by anyone other than our Advocacy Partners in our work. We only provide Independent Advocacy.

## Partner-Led

We put the people we work with at the heart of our work. We are patient and skillful listeners who enable people to get their voices heard.

## Honesty

We act and communicate with openness, integrity and transparency at all times.

## Courage

We are proud to be champions of our Advocacy Partners and organisation. We support the right to challenge and are willing to question decisions and attitudes.

## Empowerment

We will work with our Advocacy Partners to enhance their capacity to have their voices heard, to make choices and to transform those choices into desired actions and outcomes.

## Chair's Report

In 2018/19 IAPK has continued to pursue improvements in ways of working in order to achieve the maximum benefit for the people we represent within the tight constraints of available resources. Among a number of initiatives mentioned in this Annual Report the introduction of new Case Management System – developed by IT interns from Barclays (Glasgow) - has enhanced the efficiency of our operations and has generated valuable information about the impact of our work. It is also most gratifying that an Evaluation Project has demonstrated a high level of satisfaction from former Advocacy Partners and others.

Our methods of working have also been adapted to reflect the requirements of the GDPR. Although this is primarily an operational matter the Directors are conscious that they have an important responsibility for ensuring compliance by IAPK. In addition, Directors have continued to work with IAPK staff on work streams arising from our strategic objectives and the action plans resulting from these.

Over the past year we have worked with other independent advocacy services on staff development and input to new legislation affecting our sector. As an outward looking organisation IAPK is keen to explore ways of collaborating with other independent advocacy organisations in order to promote our values and encourage the delivery of consistent high quality advocacy services nationally. Our Chief Executive will continue to explore ways in which IAPK and other independent advocacy organisations might work together on this.

On behalf of the Directors I should like to thank IAPK staff for the excellence of their work on behalf of our Advocacy Partners. I should also like to thank Dundee University for their continuing help in providing good quality student placements over the past year.



**Roger Stratton-Smith  
Chair**

I used to rely on her a lot but feel I can do most of the stuff I need to do on my own now

It's amazing in this age of the internet but I didn't know half of the information that my advocate found out for me. the best thing is that my advocate took all the complexity out of the situation that I was getting totally stressed with. She helped me in meetings, she wrote letters, she made telephone calls, she took the pressure off and made it so much easier for me to be able to make decisions. I know now how to handle situations like this and I hope that I will be able to do this for myself should it ever happen again in the future.

## Chief Executive's Report

The last year of 2018-2019 has been another year of significant developments and change for Independent Advocacy Perth and Kinross, all of which have been positive in their impact on the organisation.

As in previous years, demand exceeded capacity, however we continued this year to explore and implement ways of working that help to increase the amount of advocacy we could provide.

**Total number of people supported in the last year was 1092  
– of which 731 were new referrals**

**Total number of issues dealt with in the last year was 2113  
– of which 1300 were new issues**

Some of the operational changes that have improved life for all at IAPK are:

- IAPK implemented a 'Duty' system this year, which gathers information, assesses and prioritises all new referrals when received, meeting the highest and most urgent need of our Advocacy Partners in a timely way. This also increases capacity for independent advocates so that when they are allocated a new Advocacy Partner, they are able to focus on the advocacy issues immediately, resulting in increased direct advocacy time.
- The implementation of our newly designed Case Management System, developed by four IT interns from Barclays (Glasgow) on a voluntary basis. The new system enables us more agility in our recording practices and in gathering evidence of the work and impact of Independent Advocacy.
- The successful recruitment of a full time Office Administrator. We have had 20 hours per week administration since the beginning of IAPK in 1995, which increasingly had caused difficulties in meeting the administrative needs of the organisation. A full time Office Administrator has reduced the administrative tasks which had to be done by Independent Advocates, freeing their time for advocacy provision.
- An Evaluation Project was undertaken from July 2018 to February 2019 to gather feedback on the impact of Independent Advocacy and IAPK from Advocacy Partners whose cases were closed. This took the form of phone calls and online surveys and included unpaid carers and other professional referrers. The feedback we received was overwhelmingly positive and very encouraging, as you will see further on in this report.

IAPK received new three-year funding from Perth and Kinross Council Education and Children's Services to provide independent advocacy for Children and Young People who are known to social services and who live at home. This post commenced in January 2019 and we are working to raise awareness among teams and organisations who are eligible to make referrals.

Two members of staff undertook one unit each of the Professional Practice Award as part of a pilot project to evaluate an SCQF level 7 qualification specifically based on Independent Advocacy practice. After a positive independent evaluation, this qualification is being introduced to the wider independent advocacy sector. The two members of staff who started will complete the qualification this coming year by undertaking the remaining three units each.

A joint staff Development Day on was held with Angus Independent Advocacy. The topics for discussion were on the impact of GDPR on operational systems and recording practices and evidencing the impact of Independent Advocacy. In addition to providing a space for discussion and training, staff from both organisations found the elements of sharing thoughts and ideas with each other enhanced the day. In view of the very positive feedback from staff, we intend to hold more regular joint development days between the two organisations.

As an organisation, we value being outward looking and benefit from working with other independent advocacy organisations nationally to promote and maintain the highest standard of independent advocacy. IAPK have worked with a number of other Independent Advocacy organisations across Scotland on matters specifically relating to the sector, including new legislation going through the Scottish Parliament. In particular, I have been a member of the Sub Group for the Scottish Independent Advocacy Alliance Board working on the refresh of the Principles and Standards for Independent Advocacy. The new Principles, Standards and Code of Best Practice were adopted at the SIAA AGM in November 2018.

In addition, as a Third Sector organisation, we participate strategically in local Perth and Kinross Third Sector events, forums and meetings to promote the voice of our Advocacy Partners, raise the profile of IAPK and increase knowledge and understanding of independent advocacy. I have taken on the role of representative for the Third Sector at some of the strategic groups, including being the Rep on the Integration Joint Board.

After yet another incredibly busy and exciting year, we are looking forward to 2019-2020 and the developments and challenges it brings. We are exploring new ways of working with other Independent Advocacy organisations nationally on Supported Decision Making and upcoming legislation around social security, participating in the discussions and production of a Perth and Kinross Strategic Advocacy Plan and a further planned AIA and IAPK joint Development Day on Team Resilience.

I would like to record a Thank You from IAPK to the four IT Interns from Barclays who designed our new Case Management System. We are extremely grateful for their support to do this and for all their voluntary time over many months that they gave willingly.

Finally, I would once again like to thank the Board, Staff and Students. Their support and help over the past year has been appreciated, and for their continued commitment to Independent Advocacy.



**Clare Gallagher**  
**Chief Executive**

His professionalism, patience, research and unswerving loyalty was exhaustive and in my case was crucially life changing. His professional capacity was instrumental in securing the optimum positive outcome to my predicament

Advocate was friendly, kind and listened. She sorted out a problem I had no chance of doing on my own

Excellent, professional & personal service - thank you. My 6-year-old daughter found this service helpful.



## Summary Feedback obtained on Independent Advocacy Perth & Kinross – July to December 2018

### Because I had an advocate. . .

	Totally Disagree	Disagree	Neutral	Agree	Completely Agree	Not Applicable	Total Agree	Responses
<b>I felt involved in decisions</b>	1%	7%	13%	28%	50%	1%	78%	102
	1	7	13	29	51	1		
<b>I felt more listened to</b>	2%	8%	6%	19%	65%	0%	84%	102
	2	8	6	19	67	0		
<b>I feel more confident in raising concerns I might have</b>	1%	4%	7%	40%	48%	0%	88%	106
	1	4	8	42	51	0		
<b>I feel more in control of my situation</b>	6%	8%	10%	32%	43%	1%	75%	103
	6	8	11	33	44	1		
<b>I feel less isolated</b>	2%	9%	20%	33%	34%	2%	67%	102
	2	9	21	33	35	2		
<b>My relationship(s) with my health and/or care provider has improved</b>	3%	13%	24%	28%	27%	5%	55%	99
	3	13	24	28	26	5		
<b>I have more information now on which to base my decisions</b>	1%	5%	14%	26%	52%	2%	79%	102
	1	5	14	27	53	2		
<b>My advocate helped me to understand my rights</b>	2%	3%	9%	26%	60%	0%	86%	102
	2	3	9	27	61	0		
<b>I found the advocacy service easy to use</b>	1%	1%	3%	33%	62%	0%	95%	100
	1	1	3	33	62	0		

## Non-instructed Advocacy

Non-Instructed Advocacy - is a form of one-to-one advocacy where there are issues with a person's capacity perhaps due to dementia, limited communication due to a physical disability or a learning disability. In such situations an Independent Advocate seeks to uphold their advocacy partner's rights and ensure that decisions are taken with full consideration of their unique preferences, rights and perspectives.

Paul (84) was diagnosed with vascular dementia a few years ago. For him and his wife, Elaine, this has substantially changed the dynamic of their relationship. Elaine, with support from a local care provider is now responsible for meeting Paul's personal care needs. Paul was referred to IAPK by social work to find out his feelings on moving into a residential care home; providing the higher level of support he now requires.

The Independent Advocacy Worker scheduled the time to pay a home visit to Paul to establish how he felt about the suggested transition. On arrival to the family home the Independent Advocacy Worker was told by Elaine that owing to Paul's dementia he wouldn't be able to give any significant insight into the idea of moving. The Independent Advocacy Worker explained that any contribution Paul could make would still be of value and that his voice is of the utmost importance.

Through the use of non-instructed advocacy, the Independent Advocacy Worker spoke with Paul and gathered information from Elaine. They were able to build a comprehensive picture of Paul's life and what is important to him. Paul is a retired builder, a proud parent of three adult children and has 'bagged' all the Munros in Scotland! He is comfortable at home but is now sometimes confused as to where home is and who some people are, including Elaine.

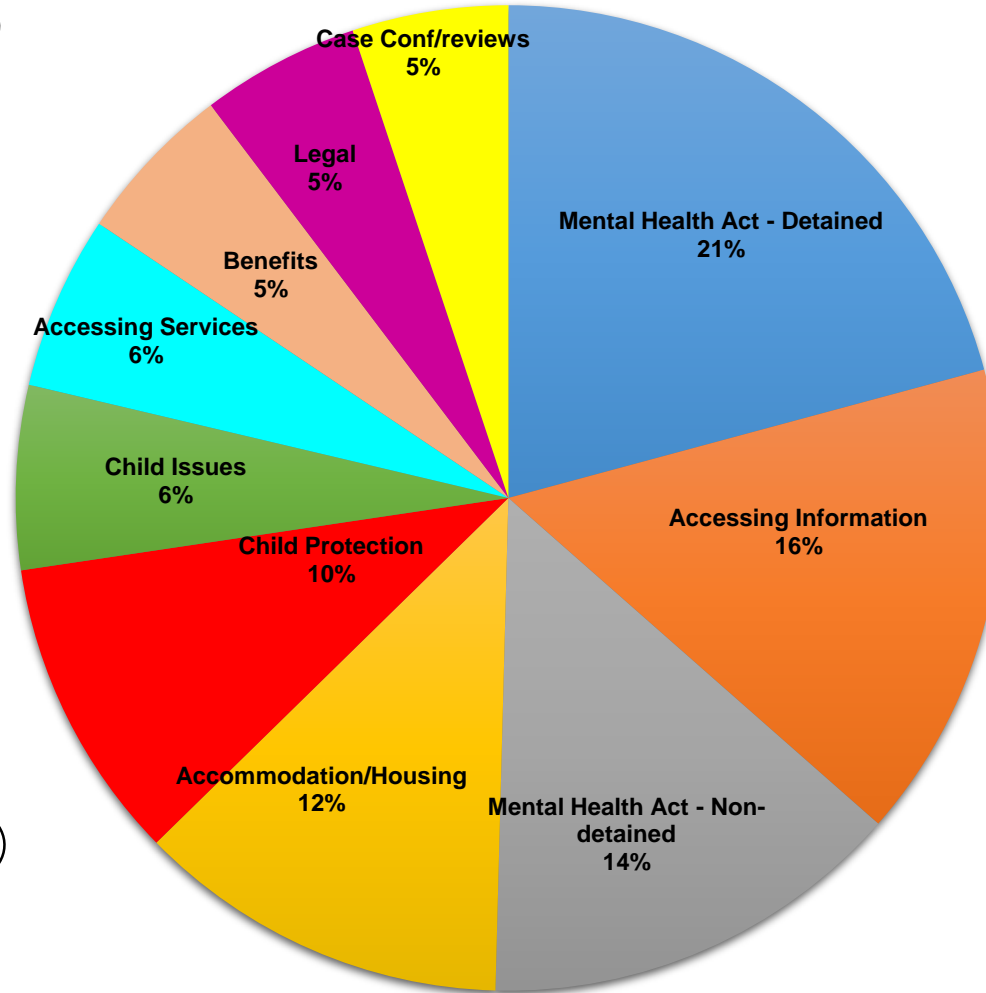
Using this information, the Independent Advocacy Worker was able to build a holistic and detailed picture of Paul. In conversations with social workers and care providers the small details that are important to Paul are communicated; whether he likes the area he is in, he enjoys being outside, he is a sensitive person who is responsive to people who are patient and understanding with his limitations. Due to this knowledge social work were able to match Paul with a care home most suitable to his needs and interests.

# IAPK - Top 10 Issues & Other Areas of Support offered for 2018/2019

Care Packages & Hospital

Employment & Debt

AWI - Adults with



Formal Complaints & Neighbour Disputes

Adult Protection

Prison Health & Criminal Justice

COMPANY REGISTRATION NUMBER: SC246131  
CHARITY REGISTRATION NUMBER: SC 035138

**INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED**

**Company Limited by Guarantee**

**Unaudited Financial Statements**

**31 March 2019**

**BROWN & LONGHORN**

Chartered Management Accountants  
61 George Street  
Perth PH1 5LB

# **INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 March 2019**

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# INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2019

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2019.

#### Reference and administrative details

<b>Registered charity name</b>	INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED
<b>Charity registration number</b>	SC 035138
<b>Company registration number</b>	SC246131
<b>Principal office and registered office</b>	61 George Street Perth PH1 5LB

#### The trustees

Mrs. N. Bibby  
Mrs Christine McLeod  
Mr R Stratton-Smith  
Mr C Stewart  
Mr M Finlayson  
Ms J Lindsay-Finan  
Mr E McLeod (Appointed 29 May 2018)

<b>Independent examiner</b>	Derek A Brown A.C.M.A. 61 George Street Perth PH1 5LB
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#### Structure, governance and management

IAPK's Board meets bi monthly and Directors are expected to attend a minimum of five meetings a year. The Board will on occasion create ad hoc sub committees to deal with particular issues as they arise, these include groups such as strategic planning, finance and income generation. Their individual skills include advocacy volunteer experience, business, civil service, financial/inland revenue skills, third sector management, learning and business development.

#### Objectives and activities

Independent Advocacy is free, confidential and independent from other service provider agencies. We provide independent advocacy for people who may be marginalised, because they are disadvantaged or vulnerable through disability, illness or life circumstances and who are unable to represent themselves and/or do not have anyone to speak on their behalf. We support people, who are in danger of exclusion and/or poverty as a result of their disadvantage, to enable them in making decisions that have a positive impact on their lives some of which may be in response to the actions of others.

# **INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 March 2019**

##### **Achievements and performance**

The last year of 2018-2019 has been another year of significant developments and change for Independent Advocacy Perth and Kinross, all of which have been positive in their impact on the organisation.

As in previous years, demand exceeded capacity, however we continued this year to explore and implement ways of working that help to increase the amount of advocacy we could provide.

The total number of people supported with independent advocacy in the last year was 1092, of which 731 were new referrals.

The total number of issues dealt with in the last year was 2113, of which 1300 were new issues.

Some of the operational changes that have improved life for all at IAPK include a 'Duty' system, a new case management system, the successful recruitment of a full time Office Administrator and positive feedback from an Evaluation Project.

IAPK received new three-year funding from Perth and Kinross Council Education and Children's Services to provide independent advocacy for Children and Young People who are known to social services and who live at home. This post commenced in January 2019 and we are working to raise awareness among teams and organisations who are eligible to make referrals.

Staff development has continued to be a focus this year with two staff from IAPK participating in a pilot Professional Practice Award at SCQF level 7 specifically based on Independent Advocacy practice. After a positive independent evaluation, the two members of staff will complete the qualification this coming year. In addition, a joint staff Development Day was held with Angus Independent Advocacy on Team Resilience.

As an organisation, we benefit from working with other independent advocacy organisations nationally to promote and maintain the highest standard of independent advocacy. IAPK have worked with a number of other Independent Advocacy organisations across Scotland on matters specifically relating to the sector, including new legislation going through the Scottish Parliament. In particular, we have participated in the refresh of the Principles and Standards for Independent Advocacy. The new Principles, Standards and Code of Best Practice were adopted at the SIAA AGM in November 2018.

In addition, as a Third Sector organisation, we participate strategically in local Perth and Kinross Third Sector events, forums and meetings to promote the voice of our Advocacy Partners, raise the profile of IAPK and increase knowledge and understanding of independent advocacy

After yet another incredibly busy and exciting year, we are looking forward to 2019-2020 and the developments and challenges it brings. We are exploring new ways of working with other Independent Advocacy organisations nationally on Supported Decision Making and upcoming legislation around social security, participating in the discussions and production of a Perth and Kinross Strategic Advocacy Plan and a further planned AIA and IAPK joint Development Day on Team Resilience.

# **INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2019**

#### **Financial review**

During the year to 31 March 2019, total income exceeded expenditure by £3,376. Within the total funds the Restricted funds were £14,471 in deficit and Unrestricted funds were £17,847 in surplus. A transfer of £63,070 has been made from Unrestricted Funds to cover the shortfall in Restricted Funds to date.

In the Directors view the funds value of £44,008 represents a minimum reserve required to allow the forward commitment of ongoing charitable activities. They are actively working to ensure that the reserves are sufficient to cover three to six months of operational costs.

#### **Plans for future periods**

The organisation are exploring new ways of working with other Independent Advocacy organisations nationally on Supported Decision Making and upcoming legislation around social security, participating in the discussions and production of a Perth and Kinross Strategic Advocacy Plan and a further planned AIA and IAPK joint Development Day on Team Resilience.

#### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 28 May 2019 and signed on behalf of the board of trustees by:

Mr R Stratton-Smith  
Trustee



# **INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED**

**Year ended 31 March 2019**

I report to the trustees on my examination of the financial statements of INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED ('the charity') for the year ended 31 March 2019.

#### **Responsibilities and basis of report**

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### **Independent examiner's statement**

Since the charity is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England and Wales (ICAEW) which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act, section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the financial statements do not accord with those records or with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

# **INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED**

**Company Limited by Guarantee**

**Independent Examiner's Report to the Trustees of INDEPENDENT ADVOCACY  
PERTH & KINROSS LIMITED *(continued)***

**Year ended 31 March 2019**

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Derek A Brown A.C.M.A.  
Independent Examiner

61 George Street  
Perth PH1 5LB

28 May 2019

# INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2019

		Unrestricted funds £	2019 Restricted funds £	Total funds £	2018 Total funds £
<b>Income and endowments</b>	<b>Note</b>				
Donations and legacies	5	7,205	301,728	<b>308,933</b>	259,784
Other trading activities	6	10,741	–	<b>10,741</b>	10,287
Investment income	7	93	–	<b>93</b>	33
<b>Total income</b>		<u>18,039</u>	<u>301,728</u>	<u><b>319,767</b></u>	<u>270,104</u>
<b>Expenditure</b>					
Expenditure on charitable activities	8,9	192	316,199	<b>316,391</b>	260,033
<b>Total expenditure</b>		<u>192</u>	<u>316,199</u>	<u><b>316,391</b></u>	<u>260,033</u>
<b>Net income</b>		<u>17,847</u>	<u>(14,471)</u>	<u><b>3,376</b></u>	<u>10,071</u>
Transfers between funds		(63,070)	63,070	–	–
<b>Net movement in funds</b>		<u>(45,223)</u>	<u>48,599</u>	<u><b>3,376</b></u>	<u>10,071</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		89,231	(48,599)	<b>40,632</b>	30,561
<b>Total funds carried forward</b>		<u>44,008</u>	<u>–</u>	<u><b>44,008</b></u>	<u>40,632</u>

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

The notes on pages 8 to 15 form part of these financial statements.

# INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2019

	Note	2019 £	£	2018 £
<b>Fixed assets</b>				
Tangible fixed assets	15		736	982
<b>Current assets</b>				
Debtors	16	3,778		3,778
Cash at bank and in hand		<u>145,611</u>		<u>124,475</u>
		<b>149,389</b>		128,253
<b>Creditors: amounts falling due within one year</b>				
Other creditors including taxation and social security	17	<u>106,117</u>		<u>88,603</u>
<b>Net current assets</b>			<b>43,272</b>	39,650
<b>Total assets less current liabilities</b>			<b>44,008</b>	<u>40,632</u>
<b>Funds of the charity</b>				
Restricted funds			-	(48,599)
Unrestricted funds			<u>44,008</u>	<u>89,231</u>
<b>Total charity funds</b>	19		<b>44,008</b>	<u>40,632</u>

For the year ending 31 March 2019 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 28 May 2019, and are signed on behalf of the board by:

Mr R Stratton-Smith  
Trustee

The notes on pages 8 to 15 form part of these financial statements.

# **INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 March 2019**

#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is 61 George Street, Perth, PH1 5LB.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2019

#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

All fixed assets are initially recorded at cost.

# INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2019

#### 3. Accounting policies *(continued)*

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Office Equipment - 25% reducing balance

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Limited by guarantee

Every member of the Company undertakes to contribute to the assets of the Company, in the event of the same being wound up while he/she is a member, or within one year after he/she ceases to be a member, for payment of the debts and liabilities of the Company contracted before he/she ceases to be a member and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves, such amount as may be required not exceeding one pound.

# INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2019

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
<b>Donations</b>			
Donations	1,200	–	1,200
<b>Grants</b>			
PKC (Recurring)	–	237,789	237,789
Rohallion SCC	–	34,714	34,714
PKC (Non Recurring)	–	–	–
Prison (Recurring)	–	23,000	23,000
Children & Young People	–	6,225	6,225
Advocacy - ad hoc projects	6,005	–	6,005
	<u>7,205</u>	<u>301,728</u>	<u>308,933</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
<b>Donations</b>			
Donations	518	–	518
<b>Grants</b>			
PKC (Recurring)	–	195,990	195,990
Rohallion SCC	–	33,867	33,867
PKC (Non Recurring)	–	16,284	16,284
Prison (Recurring)	–	13,125	13,125
Children & Young People	–	–	–
Advocacy - ad hoc projects	–	–	–
	<u>518</u>	<u>259,266</u>	<u>259,784</u>

#### 6. Other trading activities

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Rental Income	<u>10,741</u>	<u>10,741</u>	<u>10,287</u>	<u>10,287</u>

#### 7. Investment income

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Bank interest receivable	<u>93</u>	<u>93</u>	<u>33</u>	<u>33</u>



# INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2019

#### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Support costs	<u>192</u>	<u>316,199</u>	<u>316,391</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Support costs	<u>362</u>	<u>259,671</u>	<u>260,033</u>

#### 9. Expenditure on charitable activities by activity type

	Support costs £	Total funds 2019 £	Total fund 2018 £
Independent Advocacy Perth & Kinross	<u>316,391</u>	<u>316,391</u>	<u>260,033</u>

#### 10. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2019 £	Total 2018 £
Staff costs	227,715	<b>227,715</b>	192,608
General office	<u>88,676</u>	<u>88,676</u>	<u>67,425</u>
	<u>316,391</u>	<u>316,391</u>	<u>260,033</u>

#### 11. Net income

Net income is stated after charging/(crediting):

	2019 £	2018 £
Depreciation of tangible fixed assets	<u>246</u>	<u>327</u>

#### 12. Independent examination fees

	2019 £	2018 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>650</u>	<u>625</u>

# INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2019

#### 13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2019</b>	2018
	£	£
Wages and salaries	<b>210,343</b>	179,290
Social security costs	<b>14,403</b>	12,038
Employer contributions to pension plans	<b>2,969</b>	1,280
	<b><u>227,715</u></b>	<u>192,608</u>

The average head count of employees during the year was 10 (2018: 9). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2019</b>	2018
	No.	No.
Number of administrative staff - full time	<b>1</b>	–
Number of administrative staff - part time	<b>–</b>	1
Number of management staff	<b>1</b>	1
Number of support staff - part time	<b>1</b>	1
Number of support staff - full time	<b>7</b>	6
	<b><u>10</u></b>	<u>9</u>

No employee received employee benefits of more than £60,000 during the year (2018: Nil).

#### 14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 15. Tangible fixed assets

	Equipment £	Total £
<b>Cost</b>		
<b>At 1 April 2018 and 31 March 2019</b>	<u>16,286</u>	<u>16,286</u>
<b>Depreciation</b>		
At 1 April 2018	15,304	<b>15,304</b>
Charge for the year	246	<b>246</b>
<b>At 31 March 2019</b>	<u>15,550</u>	<u>15,550</u>
<b>Carrying amount</b>		
<b>At 31 March 2019</b>	<u>736</u>	<u>736</u>
At 31 March 2018	<u>982</u>	<u>982</u>

#### 16. Debtors

	<b>2019</b>	2018
	£	£
Prepayments and accrued income	<b><u>3,778</u></b>	<u>3,778</u>

# INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2019

#### 17. Other creditors including taxation and social security falling due within one year

	2019	2018
	£	£
Social security and other taxes	4,781	4,000
Volunteer Support Worker Fund	31,882	31,881
Designated Reserve Fund	28,440	25,220
Other creditors	41,014	27,502
	<u>106,117</u>	<u>88,603</u>

Included within other creditors is a provision for a bequeathed sum of £6,652 which is to be spent on Mental Health activities.

#### 18. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,969 (2018: £1,280).

#### 19. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2018	Income	Expenditure	Transfers	At 31 March 2019
	£	£	£	£	£
General funds	<u>89,231</u>	<u>18,039</u>	<u>(192)</u>	<u>(63,070)</u>	<u>44,008</u>

	At 1 April 2017	Income	Expenditure	Transfers	At 31 March 2018
	£	£	£	£	£
General funds	<u>78,755</u>	<u>10,838</u>	<u>(362)</u>	<u>—</u>	<u>89,231</u>

# INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2019

#### 19. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 1 April 2018 £	Income £	Expenditure £	Transfers £	At 31 March 2019 £
Restricted Fund - IAPK Activities	(48,599)	301,728	(316,199)	63,070	–

	At 1 April 2017 £	Income £	Expenditure £	Transfers £	At 31 March 2018 £
Restricted Fund - IAPK Activities	(48,194)	259,266	(259,671)	–	(48,599)

#### 20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Tangible fixed assets	–	736	736
Current assets	44,008	(736)	43,272
<b>Net assets</b>	<b>44,008</b>	<b>–</b>	<b>44,008</b>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Tangible fixed assets	–	982	982
Current assets	89,231	(49,581)	39,650
<b>Net assets</b>	<b>89,231</b>	<b>(48,599)</b>	<b>40,632</b>