

Charity registration number SC020564 (Scotland)

THE ADVOCACY PROJECT (SCOTLAND)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

THE ADVOCACY PROJECT (SCOTLAND)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Thomas McGuigan Ann Marie Docherty Colin Menabney Fiona Tall Heather Doig Fiona Dunwoodie Doreen Docherty
Charity number (Scotland)	SC020564
Principal address	Kirkstane House 139 St Vincent Street Glasgow G2 5JF
Auditor	Alexander Sloan LLP Accountants and Business Advisers 180 St Vincent Street Glasgow G2 5SG
Bankers	Unity Trust Bank 9 Brindley Place Birmingham B1 2HB
Solicitors	Burness Paull LLP 120 Bothwell Street Glasgow G2 7JL
Website	www.theadvocacyproject.org.uk

THE ADVOCACY PROJECT (SCOTLAND)

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THE ADVOCACY PROJECT (SCOTLAND)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees are pleased to present the charity's third Report and Accounts as a Scottish Charitable Incorporated Organisation for the year ended 31 March 2025.

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 Constitution, 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)" (as amended for accounting periods commencing from 1 January 2019).

Purposes

The organisation's purposes are:

1. The relief of those in need, by reason of age, ill-health, disability, financial hardship or other disadvantage, in particular, adults at risk, the physically disabled, persons who are sensory impaired, those with learning difficulties and additional communication and support needs, those with mental health concerns, individuals with problematic substance use and older adults (the "Community");
2. The advancement of education, in particular in respect of individuals within the Community;
3. The advancement of human rights, in particular in respect of individuals within the Community; and
4. The promotion of equality and diversity, in particular in respect of individuals within the Community,

This is all with a view to relieving the suffering and distress of individuals, in particular, those within our communities, promoting their welfare and improving their quality of life by encouraging individuals within the Community to involve themselves in all aspects of society and, in particular, in those decisions affecting themselves, their families and their carers', through co-operation with the statutory authorities and other agencies.

Activities

The charity carries out the following activities in the attainment of its objects:

1. Maintaining a service structure that allows for the provision of Independent Advocacy, advice, information, training, support and guidance to defined individuals, groups, organisations and communities in the East Renfrewshire, and Glasgow City;
2. The facilitation of individual appointments (face-to-face & digitally) in order to provide Independent Advocacy services, outreach services, 'Drop-in' provision and when providing representation during statutory processes, which, is often allied with other forms of conjoined support for those identified and assessed as being in need of such, whilst also, promoting an understanding and awareness of the rights of the individual(s) and that of their families and/or carers';
3. The development, promotion and maintenance of partnerships and working relationships with the relevant partners, agencies, commissioners and key stakeholders to the benefit of our service users and to that of The Advocacy Projects object and its Business Plan;
4. The development, planning and provision of Independent Advocacy services for any identified and/or emergent service user groups by means of well managed and structured projects; and
5. Promoting, encouraging and facilitating the training and education of staff, both internal, and where appropriate, external whilst all the while ensuring it is cognisant with our aspirations in terms of our helping to shape and inform Independent Advocacy both nationally and locally to the benefit of people who need our services.

THE ADVOCACY PROJECT (SCOTLAND)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

In carrying out the aforementioned activities the charity is pursuant to 'aims' whereby individuals: -

- Are as involved as they can be in the decisions which affect their lives;
- Have an appropriate understanding of their rights and how these can be best protected;
- Are safeguarded, if they lack capacity; **and**
- Feel valued as equals, and moreover, are treated with dignity and respect.

Within The Advocacy Project, experience has taught us, that in achieving these aims, it empowers and enables vulnerable people to take control of their lives, whilst also readying conditions whereby people can exercise self-determination and positively re-shape their involvement with health & social care services. Moreover, in achieving these aims, the charity seeks to have a positive impact on the wider issues in relation to social injustice, human rights, equity and discrimination. Importantly, in linking its purposes, activities and ongoing aims, The Advocacy Project is wholly committed to further developing, and where appropriate, expanding its services so as to ensure that as many people as is possible can benefit from the provision of Independent Advocacy.

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Achievements and performance

Delivery, Performance & Achievements

Engaged, empowered and skilled employees remain fundamental, indeed critical, in terms of the success of The Advocacy Project. Our Staff's experience and energy have proven to be invaluable as we adapted our working practices and harnessed technology in such a way as to ensure we continued to deliver the highest quality Independent Advocacy services possible, and with equal regard to quality, compassion and efficiency.

When reflecting about the work of The Advocacy Project, from that of our supporting individual people across the 2 Health & Social Care Partnership's (HSCP), and with a mind to the complex range of presenting circumstances in respect of our clients Independent Advocacy needs, and that such as our provision of successful and bespoke 'Engagement & Involvement' (E&I) projects right through to our collaborative approaches with regards to various partnership initiatives. A huge credit must go to every staff member – Business Support, Advocacy Workers, Operations Managers, and our senior leadership team for their invaluable contributions, to what was undoubtedly, an immense team effort.

Financial review

Per the Statement of Financial Activities on page 10, the charity reported Net Expenditure (i.e. a Deficit) and a negative Net Movement in Funds of £147,915 for the year ended 31 March 2025 (2024: Surplus £106,204). At 31 March 2025, the charity's total unrestricted funds amounted to £968,017 of which £16,856 (Designated) was tied up in fixed assets. During 24/25 the trustees approved the use of Flagstone, an investment platform, with the first investment made September 2024. The finance sub-committee are presented with a statement from the Flagstone at their meetings, and investments are made in accordance with the charity's treasury management policy.

Placeholder

The results for the year have been impacted by a planned office move, resulting in lease termination & dilapidation costs of £63k which are non-recurring.

Additionally, this was a year of investment in a new case management system and our website, with costs of £27k being met from designated funds which had been identified for this purpose.

THE ADVOCACY PROJECT (SCOTLAND)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Reserves policy

The Advocacy Project wishes to 'make certain' of achieving a position of financial strength so that, in turn, it can fulfil its purposes, namely, the:

1. Relief of those in need;
2. Advancement of education;
3. Advancement of human rights;
4. Promotion of equality and diversity.

In order to achieve this, the Board of Trustees reviews its Reserves Policy, not less than annually, in such a way as to ensure that the level of reserves are sufficient as such as to cover the organisation's identified or otherwise, risks and liabilities. Equally, the review is also to make certain that the organisation's reserves work hard for and/or in support of the charity, in that, developments are undertaken in line with the organisation's Strategic Action Plan with a positive example of this having been in relation to the Board having addressed a not insignificant pension fund liability, which had seen the charity start each year at a slight fiscal disadvantage whereby some income had to be allocated accordingly in order to address this historical pension fund issue.

Therefore, the levels of reserves and any Designated Funds are set by the Board in line with the work, due diligence and advice of the Finance Development Group (FDG) and are based on the group's understanding and assessment of identified risk(s) and cognisance of the organisation's Strategic Action Plan.

Additionally, in recent years, the charity has sought to build sufficient Unrestricted General Funds to cover three to six months' operating costs and statutory obligations under contractual agreements and property liabilities.

As the charity seeks new ways in which to undertake investment in its infrastructure and operating systems so as to ensure maximum success in terms of the aspirations of the organisation's Strategic Action Plan, there is a likelihood we could see a slight operating deficit in terms of our 2024-25 budget which would require to be offset and/or supported by means of the reserves. In order to achieve the aspirations, objectives and tasks contained with the Strategic Action Plan, the Trustees anticipate investment in our financial systems, Advocacy Case Management System, Learning and Organisational Development and corporate identity.

The FDG will review the level of reserves on a quarterly basis in accordance with the stipulations and expectations contained within the Reserves Policy and report to the Trustees.

Principal funding sources

Principal sources of funding are contract payments for the delivery of advocacy services. Services are commissioned on a competitive tendering basis, based on a specific Service Level Agreement for each. Some are solely with a local authority and some jointly with health and local authorities.

Designated Funds

The board have designated funds to ensure that future plans can be implemented, and these are as follows:

- Website and Portal
- Innovation Fund – for the Connect Team and other innovation opportunities
- Case Management System
- New for 25/26 IT replacement

THE ADVOCACY PROJECT (SCOTLAND)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Risk management

The Advocacy Project continues to have a proactive, thorough and balanced approach to risk management. The Board of Trustees reviews the organisational Risk Register at each meeting and ensures that the senior leadership team has taken all reasonable measures to manage these risks. The organisation's Risk Register document and the framework outlines a comprehensive list of risks which are then graded by likelihood and severity and include full descriptions of the actions and measures underway or required to attend to and/or mitigate them.

The Board of Trustees has overall responsibility for assessing the major risks to which the Charity is exposed on an ongoing basis and have established procedures to mitigate those risks that are identified as a result of these reviews. In the event of a major situation involving and/or otherwise affecting The Advocacy Project, business continuity and disaster recovery plans are in place. The Board of Directors also place considerable importance on achieving compliance with employment, health and safety and other relevant legislation.

Going Concern

The Trustees have assessed whether there are material uncertainties and/or risks related to events or conditions that may serve to cast a significant doubt(s) on the ability of the charity to continue as a 'Going Concern'. The Trustees have made this assessment in respect of a forecast of at least one year from the date of their approving this Annual Report and Financial Statements 2024/25.

In this reporting year – 2024/25, the Trustees have reviewed the organisation's current financial viability and linking to work carried out in 2021/22 provide a solid foundation with respect to our medium to longer term financial positioning: 1-5 Years.

The Board of Trustees have considered the short-, medium- and longer-term risks specific to The Advocacy Project and are confident of the longer term viability as a 'Going Concern' The Trustees review the organisation's viability within the realms of a 'Going Concern' with members of the Senior Leadership Team.

Plans for future periods

- Performance framework with targets implemented
- New Lived Experience Network set up
- Updated board skills matrix
- Review of tender documentation
- New governance portal live
- Succession plan
- Quality Assurance group
- Part of consortium bid for Social Security Scotland tender
- Completion of year 1 of wellbeing strategy
- Completion of year 1 of promotional strategy

Structure, governance and management

The Advocacy Project (Scotland) is a Scottish Charitable Incorporated Organisation ("SCIO") which is governed by its Constitution.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Thomas McGuigan
Ann Marie Docherty
Colin Menabney
Fiona Tall
Heather Doig
Fiona Dunwoodie
Doreen Docherty
Olga MacAskill

(Resigned 28 February 2025)

THE ADVOCACY PROJECT (SCOTLAND)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Committees

The Board of Trustees continues to operate three sub-committees. They focus on specific areas of financial, people related and strategic importance to the organisation and feed directly to the Board. Short term working groups are set up as and when required.

The three sub-committees are as follows:

- Finance Development Sub-committee (FSC);
- People Sub-committee (PSC); **and**
- Strategic Development Sub-committee (SDC)

A short life working group has also been set up on the single issue of national procurement and specifically the Social security Scotland consortium of advocacy organisations to bid for the up and coming contract.

Appointment of Trustees

Prospective Trustees are recruited, interviewed and/or assessed by the Board, and if successful, are then appointed at the Board of Trustees' discretion and in accordance with the charity's Constitution. On appointment, a new Trustee is required to sign a Board Member's Undertaking. At Board meetings, all associated interests are declared and recorded.

Trustees' Induction and Training

A new trustees induction statement has been approved in April 2024 for all new Trustees. The programme is designed to familiarise them with regards to the charity's values, aims and objectives combined with a comprehensive induction pertaining the organisation's staffing, day-to day operations and service delivery in relation to their responsibilities as Trustees of a SCIO. The Trustee Induction package involves:

- The Advocacy Project Governance and staffing structure;
- The charity's Constitution;
- Board Members - Undertaking;
- Board Members - Skills audit;
- Code of Conduct;
- Financial Regulations;
- Organisational Risk Register;
- Health and Safety;
- Work of the organisation;
- Learning and Development; **and**
- Systems

Organisational Structure

The Trustees delegate the day-to-day management of the organisation to the CEO, with a Scheme of Delegation having been approved by the Board of Trustees, which, outlines the decisions which can be taken by the CEO and those of which where the Board retains authority. The CEO reports directly to the Chair of the Board of Trustees, and is supported by senior management, who, along with the CEO, constitute the Senior Leadership Team, namely:

- The CEO - Jacqueline Norwood
- The Operations Director - Shaun McWilliams
- The Business Director - Ann Lafferty

Key management personnel and remuneration

Small amounts of reimbursed expenses were paid to Trustees during the year. Details of the total remuneration paid to the key management personnel are disclosed in Note 9 to the Accounts. The salaries of the Senior Management Team are reviewed by the Board following a job evaluation which is undertaken by a contracted HR advisor who makes recommendations to the Board.

THE ADVOCACY PROJECT (SCOTLAND)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Statement of Trustees' responsibilities

The Trustees 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).

The law applicable to charities in Scotland 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 of the charity 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 FRS 102;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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 sufficient 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 provisions of the Constitution. 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.

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

Ann Marie Docherty

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Ann Marie Docherty

Trustee 7/9/2025

Dated:

THE ADVOCACY PROJECT (SCOTLAND)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE ADVOCACY PROJECT (SCOTLAND)

Opinion

We have audited the financial statements of The Advocacy Project (Scotland) (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of 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 charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

THE ADVOCACY PROJECT (SCOTLAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE ADVOCACY PROJECT (SCOTLAND)

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees is 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 is 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 cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

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

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with Trustees and other management, and from our wider knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including Charities SORP (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations

Audit response to risks identified

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

THE ADVOCACY PROJECT (SCOTLAND)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF THE ADVOCACY PROJECT (SCOTLAND)

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- requesting correspondence with HMRC, OSCR and the charity's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Use of our report

This report is made solely to the charity's Trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Alexander Sloan LLP

Alexander Sloan LLP

Accountants and Business Advisers
Statutory Auditor

180 St Vincent Street
Glasgow
G2 5SG
Date: 8/9/2025

THE ADVOCACY PROJECT (SCOTLAND)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year

	Notes	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Income from:						
Income from charitable activities	3	902,933	-	233,393	1,136,326	1,287,764
Investments	4	5,758	-	-	5,758	-
Total income		908,691	-	233,393	1,142,084	1,287,764
Expenditure on:						
Cost of charitable activities	5	948,875	107,731	233,393	1,289,999	1,181,560
Net (outgoing)/incoming resources before transfers		(40,184)	(107,731)	-	(147,915)	106,204
Gross transfers between funds		(194,916)	194,916	-	-	-
Net (expenditure)/income for the year/ Net movement in funds		(235,100)	87,185	-	(147,915)	106,204
Fund balances at 1 April 2024		912,887	203,045	-	1,115,932	1,009,728
Fund balances at 31 March 2025		677,787	290,230	-	968,017	1,115,932

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 14 to 27 form an integral part of these financial statements.

THE ADVOCACY PROJECT (SCOTLAND)

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year

	Notes	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total Restated 2024 £
Income from:					
Income from charitable activities	3	1,025,754	-	262,010	1,287,764
Total income		1,025,754	-	262,010	1,287,764
Expenditure on:					
Cost of charitable activities	5	912,427	7,123	262,010	1,181,560
Net (outgoing)/incoming resources before transfers		113,327	(7,123)	-	106,204
Gross transfers between funds		(111,143)	111,143	-	-
Net (expenditure)/income for the year/ Net movement in funds		2,184	104,020	-	106,204
Fund balances at 1 April 2023		910,703	99,025	-	1,009,728
Fund balances at 31 March 2024		912,887	203,045	-	1,115,932

The notes on pages 14 to 27 form an integral part of these financial statements.

THE ADVOCACY PROJECT (SCOTLAND)

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	12		16,856		14,595
Current assets					
Debtors falling due after one year	13	18,000		18,000	
Debtors falling due within one year	13	42,309		40,156	
Cash at bank and in hand		930,023		1,088,075	
		<u>990,332</u>		<u>1,146,231</u>	
Creditors: amounts falling due within one year					
Other creditors	14	39,171		44,894	
Net current assets			<u>951,161</u>		<u>1,101,337</u>
Total assets less current liabilities			<u>968,017</u>		<u>1,115,932</u>
Income funds					
<u>Unrestricted funds</u>					
Designated funds	17	290,230		203,045	
General unrestricted funds		677,787		912,887	
			<u>968,017</u>		<u>1,115,932</u>
			<u>968,017</u>		<u>1,115,932</u>

The financial statements were approved by the Trustees on 7/9/2025

Ann Marie Docherty

Ann Marie Docherty
 Trustee

Heather Doig

Heather Doig
 Trustee

THE ADVOCACY PROJECT (SCOTLAND)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	21		(153,894)		106,666
Investing activities					
Purchase of tangible fixed assets		(9,916)		(4,193)	
Interest received		5,758		-	
Net cash used in investing activities			(4,158)		(4,193)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(158,052)		102,473
Cash and cash equivalents at beginning of year			1,088,075		985,602
Cash and cash equivalents at end of year			<u>930,023</u>		<u>1,088,075</u>

THE ADVOCACY PROJECT (SCOTLAND)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

The Advocacy Project (Scotland) is a Scottish Charitable Incorporated Organisation. Its principal office address is Kirkstane House, 139 St Vincent Street, Glasgow, G2 5JF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Constitution, 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)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. 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. The Trustees consider there are no material uncertainties about the charity's ability to continue as a going concern. 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.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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.

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.

Income from Charitable Activities

Income from charitable activities includes income earned both from the supply of goods or services under contractual arrangements and from performance-related grants which have conditions that specify the provision of particular goods or services to be provided by the charity. Income from charitable activities is recognised as earned (as the related goods or services are provided).

Grants receivable

Income from government and other grants, whether 'capital' or 'revenue' in nature, are recognised when the charity has unconditional entitlement to the funds, it is probable that the income will be received, the amount can be measured reliably. Unconditional entitlement will be achieved once any performance or other conditions attached to the grants have been met, or fulfilment of those conditions is wholly within the control of the charity. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

THE ADVOCACY PROJECT (SCOTLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Income from other trading activities

Income from other trading activities includes income earned from both trading activities to raise funds for the charity and income from fundraising events and is recognised when the charity has entitlement to the funds, it is probable that these will be received and the amounts can be measured reliably.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured or estimated reliably.

Liabilities are measured on recognition at historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date. The exception is that certain financial instruments must be adjusted to their present value; these include financial liabilities where settlement is deferred for more than 12 months after the reporting date.

All expenditure is accounted for on an accruals basis. All expenses are allocated or apportioned to the applicable expenditure headings.

Expenditure on charitable activities includes all costs incurred by the 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. The costs of charitable activities presented in the Statement of Financial Activities includes the payment of grant awards.

Charitable activities

Expenditure on charitable activities includes all costs incurred by the 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. The costs of charitable activities presented in the Statement of Financial Activities includes the costs of both direct service provision and the payments of grant awards if applicable.

Governance costs (which are included as a component of support costs in accordance with SORP) comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include those related to constitutional and statutory requirements, external scrutiny (audit or independent examination), strategic management, and other legal and professional fees.

Support costs

Support costs are incurred supporting the charity's activities and include expenditure associated with administrative and finance functions, business support, HR, IT and governance. These support functions are shared across the charity's activities and are apportioned across those activities in order to arrive at the full cost for each reported activity. The method of apportionment adopted by the charity are outlined in the notes to the financial statements.

Activity based reporting

To comply fully with the Statement of Recommended Practice would require income and expenditure to be reported by activity. The Directors are of the opinion that the activities of the charity are inter-linked, therefore this would be impractical to calculate and would provide no additional benefit to the users of these financial statements. Therefore no further analysis of income and expenditure is provided within these financial statements.

THE ADVOCACY PROJECT (SCOTLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation 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:

Software	amortised over 5 years
----------	------------------------

1.7 Tangible fixed assets

Tangible fixed assets 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:

Leasehold improvements	over the life of the lease
Office equipment	20% straight line
Fixtures and fittings	25% straight line

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.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible 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).

1.9 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.

1.10 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.

THE ADVOCACY PROJECT (SCOTLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.11 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.

1.12 Retirement benefits

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

1.13 Leases

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

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.

THE ADVOCACY PROJECT (SCOTLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

3 Income from charitable activities

	2025 £	2024 £
Services delivered under contract/service level agreement to local authorities and other agencies	894,553	1,000,765
Performance related grants	233,393	262,010
Engagement & Involvement, Training, Consultancy & Facilitation	8,380	24,989
	<u>1,136,326</u>	<u>1,287,764</u>
Analysis by fund		
Unrestricted funds - general	902,933	1,025,754
Restricted funds	233,393	262,010
	<u>1,136,326</u>	<u>1,287,764</u>
Government grants		
East Renfrewshire Council	174,580	176,756
Scottish Government - Support in the Right Direction 2024-25	58,813	85,254
	<u>233,393</u>	<u>262,010</u>
Contracts for delivery of services		
NHS Greater Glasgow and Clyde	894,553	894,552
South Lanarkshire Council	-	106,213
	<u>894,553</u>	<u>1,000,765</u>

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	5,758	-
	<u>5,758</u>	<u>-</u>

THE ADVOCACY PROJECT (SCOTLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Cost of charitable activities

	2025	2024
	£	£
Staff costs	895,904	858,603
Depreciation and impairment	7,655	7,123
Project and activities costs	720	-
Premises costs	186,218	136,800
Running costs	123,981	81,557
Motor and travel costs	28,693	17,532
Legal and professional	35,186	68,669
Interest and finance charges	244	180
Bad and doubtful debts	766	760
Governance costs	10,632	10,336
	<u>1,289,999</u>	<u>1,181,560</u>
	<u>1,289,999</u>	<u>1,181,560</u>
Analysis by fund		
Unrestricted funds - general	948,875	912,427
Unrestricted funds - designated	107,731	7,123
Restricted funds	233,393	262,010
	<u>1,289,999</u>	<u>1,181,560</u>

6 Net Income

	2025	2024
	£	£
Net Income for the year is stated after charging:		
Depreciation of owned tangible fixed assets	7,655	7,123
Operating lease charges (office)	93,580	50,226
Operating lease charges (equipment)	1,531	1,531
	<u>102,766</u>	<u>59,280</u>

7 Trustees

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

£nil was reimbursed to the Trustees during the year (2024: £266 reimbursed to 2 Trustees).

THE ADVOCACY PROJECT (SCOTLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

Fees payable to the charity's auditor:	2025	2024
	£	£
Audit of the annual accounts	10,236	9,732
Non-audit services		
All other non-audit services	1,963	2,464

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Direct charitable work	24	23
Administration	2	2
	26	25

Employment costs

	2025	2024
	£	£
Wages and salaries	793,875	759,092
Social security costs	62,366	60,505
Other pension costs	39,663	39,006
	895,904	858,603

Included above, are termination payments totalling £nil (2024 - £17,302) which were made to employees leaving the charity during the financial year.

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

Key Management Remuneration

The remuneration of key management personnel during the year, including wages and salaries, and employer's contributions to national insurance and pensions, was £151,489 (2024 - £178,170).

10 Taxation

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

THE ADVOCACY PROJECT (SCOTLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

11 Intangible fixed assets

	Software £
Cost	
At 1 April 2024 and 31 March 2025	25,001
Amortisation and impairment	
At 1 April 2024 and 31 March 2025	25,001
Carrying amount	
At 31 March 2025	-
At 31 March 2024	-

12 Tangible fixed assets

	Leasehold improvements £	Office equipment £	Fixtures and fittings £	Total £
Cost				
At 1 April 2024	3,364	128,506	39,813	171,683
Additions	-	8,902	1,014	9,916
At 31 March 2025	3,364	137,408	40,827	181,599
Depreciation and impairment				
At 1 April 2024	3,364	114,264	39,460	157,088
Depreciation charged in the year	-	7,125	530	7,655
At 31 March 2025	3,364	121,389	39,990	164,743
Carrying amount				
At 31 March 2025	-	16,019	837	16,856
At 31 March 2024	-	14,242	353	14,595

13 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	200	4,800
Other debtors	29,373	6,563
Prepayments and accrued income	12,736	28,793
	42,309	40,156
	2025	2024
	£	£
Amounts falling due after more than one year:		
Other debtors	18,000	18,000
Total debtors	60,309	58,156

THE ADVOCACY PROJECT (SCOTLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

14 Other creditors falling due within one year	2025	2024
	£	£
Other creditors	6,836	20,403
Pension creditor	9,197	-
Accruals and deferred income	23,138	24,491
	<u>39,171</u>	<u>44,894</u>
15 Retirement benefit schemes	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	<u>39,663</u>	<u>39,006</u>

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

THE ADVOCACY PROJECT (SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

16 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.

	Movement in funds restated		Movement in funds	
	Income	Expenditure	Balance at 1 April 2024	Balance at 31 March 2025
	£	£	£	£
Provision of Advocacy Services SIRD	85,254	(85,254)	-	58,813
Provision of Advocacy Services in East Renfrewshire	176,756	(176,756)	-	(174,580)
	262,010	(262,010)	-	233,393
	262,010	(262,010)	-	233,393

Purposes of Restricted Funds

Scottish Government - Support in the Right Direction

In each of 2024-25 (£58,813) and 2023-24 (£85,254) the Charity received funding from the Scottish Government from the 'Support in the Right Direction Programme'. This was fully utilised in providing people and their carers with independent advocacy on Self-directed Support in Glasgow, East Renfrewshire and South Lanarkshire, including support to understand and identify personal outcomes, understand the SDS process and legislation, participate in assessments and reviews and access community based services.

East Renfrewshire Council

In 2024-25, the Charity received funding of £174,580 (2023-24: £176,756) from East Renfrewshire Council for the purpose of providing advocacy services to the people of East Renfrewshire.

THE ADVOCACY PROJECT (SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the Trustees for specific purposes:

	Balance at 1 April 2023	Expenditure	Transfers	Balance at 1 April 2024	Expenditure	Transfers	Balance at 31 March 2025
	£	£	£	£	£	£	£
Capital Fund	17,525	(7,123)	4,193	14,595	(7,655)	9,916	16,856
Quality Assurance Fund	20,000	-	-	20,000	-	-	20,000
Eclipse Fund	61,500	-	(61,500)	-	-	-	-
Case Management System Fund	-	-	53,500	53,500	(10,362)	-	43,138
Innovation Team Fund	-	-	98,000	98,000	(73,424)	185,000	209,576
Website Fund	-	-	16,950	16,950	(16,290)	-	660
	<u>99,025</u>	<u>(7,123)</u>	<u>111,143</u>	<u>203,045</u>	<u>(107,731)</u>	<u>194,916</u>	<u>290,230</u>

THE ADVOCACY PROJECT (SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

17 Designated funds (Continued)

Purposes of Designated Funds

Capital Fund

This fund represents the net book value of the charity's intangible and fixed assets which would not be readily converted into cash.

Quality Assurance Fund

The fund represents funds designated to initiate and facilitate the development of an in-house quality assurance system to assist the charity in its pursuit of continuous improvement.

Eclipse Fund

This fund represented reserves designated for the Eclipse case management system, however the Advocacy Project changed its plans. The fund balance of £61,500 was released back to general unrestricted reserves.

Case Management System Fund

The fund represents funds designated to introduce a new, modern case management system to enable the charity to monitor and evaluate activity against contracts and be more efficient and effective.

Innovation Team Fund

The fund represents funds designated to establish an innovation team to work direct with people who experience exclusion and to augment services.

Website Fund

The fund represents funds designated to introduce a new accessible website to promote the charity and to update and standardise the website.

Transfers between Funds

During the 24/25 financial year :

- £9,916 was transferred from General Funds to the Capital Fund representing assets purchased during the financial year to be held in this fund.
- £185,000 transferred from General Funds to the Innovation Team Fund.

THE ADVOCACY PROJECT (SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

18 Analysis of net assets between funds	General funds		Designated funds		Restricted funds		Total		General funds		Designated funds		Restricted funds		Total	
	2025	£	2025	£	2025	£	2025	£	2024	£	2024	£	2024	£	2024	£
Fund balances at 31 March 2025 are represented by:																
Tangible assets	-		16,856		-		16,856		-		14,595		-		14,595	
Current assets/(liabilities)	677,787		273,374		-		951,161		912,887		188,450		-		1,101,337	
	<u>677,787</u>		<u>290,230</u>		<u>-</u>		<u>968,017</u>		<u>912,887</u>		<u>203,045</u>		<u>-</u>		<u>1,115,932</u>	

THE ADVOCACY PROJECT (SCOTLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Related party transactions

Transactions with related parties

Fiona Dunwoodie, Trustee, is the Chief Executive of Fair Deal, Scottish Charity No. SC015513. During the year, there was one transactions between The Advocacy Project and Fair Deal which amount to £5,400 (2024 - £5,100). At the year end, the Charity was owed £nil from Fair Deal (2024 - £nil). These transactions take place on normal commercial terms.

20 Operating lease commitments

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

	2025 £	2024 £
Within one year	74,710	49,543
Between two and five years	230,936	-
	<u>305,646</u>	<u>49,543</u>

21 Cash generated from operations

	2025 £	2024 £
(Deficit)/surplus for the year	(147,915)	106,204
Adjustments for:		
Investment income recognised in Statement of Financial Activities	(5,758)	-
Depreciation and impairment of tangible fixed assets	7,655	7,123
Movements in working capital:		
(Increase) in debtors	(2,153)	(25,805)
(Decrease)/increase in creditors	(5,723)	19,144
Cash (absorbed by)/generated from operations	<u>(153,894)</u>	<u>106,666</u>

22 Analysis of changes in net funds

The charity had no material debt during the year.