
LOMOND AND ARGYLL ADVOCACY SERVICES

CHARITY TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

LOMOND AND ARGYLL ADVOCACY SERVICES

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LOMOND AND ARGYLL ADVOCACY SERVICES

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS CHARITY TRUSTEES AND
ADVISERS
FOR THE YEAR ENDED 31 MARCH 2024**

Charity Trustees	Charlotte Lee, Chair Ian Williams, Treasurer Charles Coggrave, CEO Marion Green, Trustee Frances McLaren, Trustee Catherine Macaulay, Trustee George Le Good, Trustee (resigned 31 January 2024) Caryl McLean, Trustee (appointed 13 September 2023, resigned 31 January 2024) Derek McCabe, Trustee (appointed 31 January 2024)
Charity registered number	SC033157
Principal office	155 Glasgow Road Dumbarton G82 1RH
Independent auditor	French Duncan LLP (trading as AAB) Chartered Accountants and Statutory Auditor 133 Finnieston Street Glasgow G3 8HB
Bankers	Bank of Scotland 94/102 High Street Dumbarton G82 1PQ

LOMOND AND ARGYLL ADVOCACY SERVICES

CHARITY TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

The Charity Trustees present their annual report together with the audited financial statements of Lomond and Argyll Advocacy Service (LAAS) SCIO for the year ended 31 March 2024. LAAS changed their legal status from Charitable Company to Scottish Charitable Incorporated Organisation (SCIO) on the 30th May 2023.

The Trustees confirm that the Annual report and financial statements comply with the current statutory requirements and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Objectives and activities

Policies and objectives

The charity's objects and principal activities are to:

- Relieve poverty by increasing the availability of, and facilitating access to independent advocacy, assistance and representation for the benefit of the citizens of West Dunbartonshire and Argyll & Bute
- To advance education by increasing knowledge of advocacy and related matters in which there appears, in the opinion of trustees, to be insufficient public knowledge.

The main objectives and activities of the SCIO during the year have continued to be focused on raising awareness of the benefits of independent advocacy and increasing access to independent advocacy. We provide independent advocacy to adults 16 years of age or older, across Argyll and Bute and West Dunbartonshire.

Our first priority is to those with a Statutory Right to Advocacy under the Mental Health (Care and Treatment) (Scotland) Act 2003 and vulnerable adults engaged in statutory processes for example, those detained or subject to the Mental Health Act or the Adult Support and Protection (Scotland) Act 2007, including Adult Support and protection proceedings.

In some areas we are also funded to assist those challenged by Drugs or Alcohol and for those liberated from prison.

The strategies employed to assist the SCIO in meeting these objectives have included the following:

- Producing, publishing and circulating a range of relevant information promoting the value of independent advocacy, raising awareness of independent advocacy and encouraging access to independent advocacy across a range of formats
- Recruiting, training, supporting and co-ordinating volunteer independent advocates who are matched with clients who require information and support to ensure their views are heard.
- Employing a team of professional independent advocates.
- Working in partnership with other agencies and stakeholders to promote the development of independent advocacy across West Dunbartonshire and Argyll & Bute.

LOMOND AND ARGYLL ADVOCACY SERVICES

CHARITY TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

Review of activities & key performance indicators

Lomond and Argyll Advocacy Service is a full member of the Scottish Independent Advocacy Alliance (SIAA) and operates in accordance with the Principles and Standards for Independent Advocacy Organisations promoted by the SIAA. The organisation's commitment to quality is reflected in a range of policies and procedures adopted to underpin this. The Chair has been involved, with SIAA, on a national basis, developing an outcomes framework for independent advocacy organisations. LAAS have also started to work on an internal process for evaluating the quality and impact of the advocacy they are delivering.

In 2023-24 some remote working was still in place and, in several instances, Mental Health Tribunal hearings continued to be carried out by telephone or online and were less suitable for the majority of our advocacy partners. Advocates continue to challenge this practice, where it persists, as not being in line with the rights of those detained under the Act. By the end of March 2024 this had stopped in nearly all cases. As restrictions were lifted it also became apparent that some situations and arrangements had significantly deteriorated for advocacy partners, and we saw an uptick in issues of concern, Adult Support and Protection and Adults with Incapacity referrals.

This challenge of increased/ hidden need has been further compounded by the pressure on HSCP budgets with increased levels for eligibility for services, reducing individual budgets, difficulties in allocating and retaining care managers.

The ongoing service delivery is testimony to the strength of the organisation and the extremely professional approach of all our staff. During the year (April 2023 to March 2024) LAAS handled a total of 892 individual advocacy engagements/advocacy partners across all our services (1020 in 22-23)- supporting these clients to play as full a part as possible in discussions and decisions which shape their lives, express their views, challenge decisions and uphold their rights. Supporting so many vulnerable clients is testament to the work of the team and in particular when seen against a backdrop of depleted services and increased challenges for the NHS and Local Authority funded services. The changes in volume reflect an increased waiting list and increased complexity with engagement times extending.

The majority of our core work continues to be primarily focused on statutory engagements with minimal opportunity for anything other than this. This does leave a level of unmet need that has not been true historically, with an increased level of demand meaning those not engaged in statutory interventions are waiting much longer to receive any advocacy support.

The impact of this is an increased use of "signposting" to alternate supports (Citizens Advice, Civil Legal Assistance Office, Welfare Benefits or Voiceability for benefits advice for example). For a period when we were below fully staffed in West Dunbartonshire and Lomond, those on priority 2 were sadly waiting several months for a service. This has now been addressed with no one waiting more than four weeks for contact. The team have worked hard over the past months to meet people's needs and they are to be congratulated that they have achieved this.

Likewise in Argyll, absences in the team – both for ill health and now vacancies- mean that we have not always been able to respond as we quickly as we would like and those on priority two have waited longer than we would hope. A great team response from both areas have addressed and managed this.

Alongside our core work, we continue to build on the success of our work with the Alcohol and Drug Partnership Recovery Project, specific staff have been recruited for this. LAAS have been granted two separate sets of funding from the CORRA Foundation to enhance these services which were extended into West Dunbartonshire in 22/23. The current funding from the Corra Foundation has been extended in Argyll and Bute and now runs until 2027 in both areas.

LOMOND AND ARGYLL ADVOCACY SERVICES

CHARITY TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

The Recovery Project has developed into a longer-term project for the organisation as there is undoubtedly an unmet need and demand. The Scottish Government's emphasis on the Medically Assisted Treatment standards and preventable drug and alcohol deaths means this is a project "whose time has come". Our work is cited as good practice and as contributing to the National Drugs Mission led by the Scottish Government.

Criminal Justice Project – In January of 2024 LAAS began to induct two new Advocates whose sole function is to support those being liberated from prison and returning to Argyll and Bute. This service began to go live and deliver at the end of March 2024 and will be jointly reviewed in Autumn 2024.

The impact of funding limitations on Local Authorities continues to drive a significant number of referrals to LAAS. Whether this is for individuals seeking to access support or those currently with support having their levels of resource cut or the changes of access criteria for services, or simply services being closed and not replaced, it is having a significant impact.

We have a strong working partnership with SIAA and welcome the recent development of having a link worker for specific areas across Scotland. An important element of this has been identifying the type of support that would be most helpful for LAAS. We have included SIAAs online training about independent advocacy in the induction programme for new staff.

LAAS have been involved with three large scale Enquiries - a multi-agency response to circumstances where there is concern of adults at risk of harm and there is the potential that other adults are also experiencing harm or are at risk of harm. This can include care at home, supported accommodation, hospital or care home. LAAS are recognised as having a valuable role to play in these investigations due to our independence from both service providers and regulators e.g. the Care Inspectorate.

We have continued to develop our presence on the internet and social media as a way of engaging with stakeholders and promoting our work. This has included an update to our website which includes an online referral form. This online presence has continued to be important as it provides an alternative way for people to find out more about independent advocacy and the services we offer at a time that suits them. For some people the ability to make a referral online may feel less stressful than getting in touch by phone.

Financial review

a. Results

The SCIO's principal sources of funding during the period have been by way of grant and contract income from both the CORRA Foundation and a partnership of health and social work services, comprising West Dunbartonshire Council, Argyll & Bute Council, NHS Highland and NHS Greater Glasgow & Clyde (West Dunbartonshire and Argyll and Bute Health and Social Care Partnerships/ HSCPs).

Contractually we now have an agreement in place for 2023-2025 (with option of a further one year extension) with Argyll and Bute and an agreed document with West Dunbartonshire for October 2023- 2026, with two further one year extension options. In addition we have grant funding in place from CORRA for our Alcohol and Drugs services until April 2027.

In spite of a challenging financial environment with little or no inflationary increases to funding for several years, the SCIO remains in sound financial health. The results for the year, and the financial position at the year end, are shown in the attached financial statements.

LOMOND AND ARGYLL ADVOCACY SERVICES

CHARITY TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

The total income for the year was £581,660 (2023: £626,498) with the change mainly due to changes in funding to the Drug & Alcohol Addictions Project.

The total expenditure for the year was £578,353 (2023: £514,656) with the increase in the year relating to increase in staff costs and some "one-off" capital and consultancy fees.

During the current year the charity generated a surplus of £3,307 (2023: £111,842) some of which was held over for this year).

b. Going Concern

The trustees have considered the current economic uncertainties on the operations of the charity including any lasting impact of the pandemic in assessing the going concern position of the charity. The trustees have concluded that the accounts can be prepared on a going concern basis and further details are given in section 1.3 in accounting policies.

c. Reserves policy

The statement of financial activities shows an increase in reserves to £386,093 during the year, all of which is unrestricted

The SCIO's requirement for reserves have been examined in light of the main risks to the organisation and it has been determined that unrestricted free funds not committed or invested in tangible assets held by the organisation should be a minimum of four months unrestricted expenditure. This allows the charity to apply for other funding sources should there be a fall in income or to meet the associated costs where services cease. The reserves policy was followed during the year

Structure, governance and management

a. Constitution

Lomond and Argyll Advocacy Services is a registered charity, number SC033157, and is a Scottish Charitable Incorporated Organisation.

LOMOND AND ARGYLL ADVOCACY SERVICES

**CHARITY TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

Structure, governance and management (continued)**b. Methods of appointment or election of Charity Trustees**

Trustees are appointed by response to external advert or by direct approach and their place on the board is subject to the agreement of the board as a whole. Specific roles on the board are agreed at our Annual General Meeting. A recruitment exercise is currently underway to expand our board.

Structure of organisation

Trustees are elected annually at an Annual General Meeting and normally meet on a two-monthly basis. Trustees are provided with information on their roles and responsibilities and the context within which the organisation operates.

Trustees have responsibility for the governance of the organisation and for setting strategic objectives. A Chief Executive Officer is delegated responsibility for the day-to-day operation of the organisation's activities. He, along with other staff, has responsibility for ensuring that the organisation meets its objectives and adheres to quality assurance procedures and good practice.

The organisation produces an Annual Report and range of statistical information. It also carries out regular client satisfaction surveys.

The trustees, including office bearers who served during 2023/4 are as follows:

Charlotte Lee	Chair
Ian Williams	Treasurer
Charles Coggrave	CEO
Marion Green	Trustee
Frances McLaren	Trustee
Kate McAuley	Trustee
George Le Good	Trustee resigned 31st January 24
Caryl McLean	Trustee- appointed 13th September 2023, Resigned January 2024
Derek McCabe	Trustee – appointed 31st January 24

LOMOND AND ARGYLL ADVOCACY SERVICES

CHARITY TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management (continued)

c. Policies adopted for the induction and training of Charity Trustees

LAAS want to ensure that there is diversity amongst trustees and that recruitment is targeted to fill any gaps in the skills or experience identified as part of the annual skills audit and throughout the year. The Board may, for example, feel that it would be helpful to recruit someone who is experienced in mental health law or financial management. In addition to Trustees the Board can engage advisors to work with the Board to provide specialist knowledge or assistance. This could either be on a time limited or ongoing basis and may be particularly useful where a potential conflict of interests would exclude someone from becoming a Trustee.

LAAS is committed to providing a clear and comprehensive welcome and induction for all new Trustees to ensure that they are able to take up their duties as effectively as possible. It is the responsibility of the Chair, working with the CEO, to ensure that all members of the Board are fully briefed on their appointment and responsibilities.

The induction process and content will be tailored to the needs of the new Trustee and the initial session with the Chair should be an opportunity to discuss this and to agree a personal induction plan, if required. As part of their induction process all new Trustees will receive a basic introduction to independent advocacy, this will help to ensure that there is a shared understanding of what independent advocacy is, why it might be needed and the impact it can have on the lives of individuals and the wider community.

New Trustees will also receive access to the following documents:

- Organisational Chart
- Latest annual report and accounts
- Latest workplan/strategy
- SCIO governing document
- Minutes of the last 3 Board meetings

d. Pay policy for key management personnel

Remuneration for all staff is set by the trustees and is determined annually by the Board. Any increases in pay are considered within the overall funding position of the charity for the year ahead.

e. Financial risk management

The Charity Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to them.

The Trustees have assessed the key risks impacting the charity as:

- Ensuring adequate resources are in place to fund ongoing charitable activities.
- The increased requirement for advocacy set against increased pressure on funders.

The Trustees mitigate these risks by:

- Setting an annual budget. Monthly management accounts are reviewed and approved in order to monitor performance against the agreed budget.
- Having established safeguarding policies which reflect best practice and having clear procedures in place for all activities to ensure compliance with these policies.
- Continuing to engage with statutory funders and seek external funders to enhance the variety of funding sources.

LOMOND AND ARGYLL ADVOCACY SERVICES

CHARITY TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Plans for future periods

The value of independent advocacy continues to be recognised in a growing range of legislative and policy developments. LAAS has recruited staff and its two-year Peer Advocacy Project is now extended indefinitely and co funded by the CORRA Foundation and Argyll and Bute Alcohol and Addictions Partnership and will be incorporated as an addition to our core contract as of 1st April 2024.

The Trustees are confident that, with the continued commitment of the staff, the CEO's leadership will enable the charity to flourish and continue its vital work in the community.

The development of a National Care Agency and proposals for a National Advocacy Service and the Scott Report are significant for our sector and we will continue to engage directly and through the Scottish Independent Advocacy Alliance.

Although the years immediately ahead are likely to remain difficult, in financial terms, for the voluntary sector in Scotland our team will continue to work hard to ensure that the services we provide are as efficient and effective as possible and to diversify our funding streams. We look forward to working with our local authority and NHS partners and will also explore other sources of funding, including that for short term projects, to allow for the continuation and expansion of the important work that we undertake.

Statement of Charity Trustees' responsibilities

The Charity Trustees are responsible for preparing the Charity 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 Charity 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Charity Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Charity Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

LOMOND AND ARGYLL ADVOCACY SERVICES

**CHARITY TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

Disclosure of information to auditor

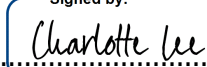
Each of the persons who are Charity Trustees at the time when this Charity Trustees' Report is approved has confirmed that:

- so far as that Charity Trustee is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that Charity Trustee has taken all the steps that ought to have been taken as a Charity Trustee in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Auditor

The auditor, French Duncan LLP trading as AAB, has indicated their willingness to continue in office. The designated Charity Trustees will propose a motion reappointing the auditor at a meeting of the Charity Trustees.

Approved by order of the members of the board of Charity Trustees and signed on their behalf by:

Signed by:

.....
Charlotte Lee
CB2281E61B704DA...

Date: 05 November 2024

LOMOND AND ARGYLL ADVOCACY SERVICES

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LOMOND AND ARGYLL ADVOCACY SERVICES

Opinion

We have audited the financial statements of Lomond and Argyll Advocacy Services (the 'charity') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, 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 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the 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 United Kingdom, including the Financial Reporting Council'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 Charity 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 Charity Trustees with respect to going concern are described in the relevant sections of this report.

LOMOND AND ARGYLL ADVOCACY SERVICES

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LOMOND AND ARGYLL ADVOCACY SERVICES (CONTINUED)

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

As explained more fully in the Charity Trustees' Responsibilities Statement, the Charity Trustees are responsible for the preparation of the financial statements and for such internal control as the Charity 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 Charity Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Charity Trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under 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.

LOMOND AND ARGYLL ADVOCACY SERVICES

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LOMOND AND ARGYLL ADVOCACY SERVICES (CONTINUED)

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The 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 charity trustees and other management, and from our charity sector knowledge;
- 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 the Charities and Trustee Investment (Scotland) Act 2005, data protection, anti-bribery, employment, and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management; 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.

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

- performed high level analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions; and
- investigated the rationale behind significant or unusual transactions.

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; and
- enquiring of management as to actual and potential litigation and claims or any instances of non compliance with laws or regulations.

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 directors and other management and the inspection of regulatory and legal correspondence, if any.

LOMOND AND ARGYLL ADVOCACY SERVICES

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LOMOND AND ARGYLL ADVOCACY SERVICES (CONTINUED)

The extent to which the audit was considered capable of detecting irregularities including fraud (continued)

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 for the audit of the financial statements is located on the Financial Reporting Council's website at: 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 its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:

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Antony Sinclair (Senior Statutory Auditor)
for and on behalf of
French Duncan LLP
Chartered Accountants and Statutory Auditor
133 Finnieston Street
Glasgow
G3 8HB

Date: 05 November 2024

French Duncan LLP (trading as AAB) are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

LOMOND AND ARGYLL ADVOCACY SERVICES

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Income from:					
Donations and legacies	2	230	-	230	-
Charitable activities	3	433,530	147,900	581,430	626,498
Total income		<u>433,760</u>	<u>147,900</u>	<u>581,660</u>	<u>626,498</u>
Expenditure on:					
Charitable activities	5	430,453	147,900	578,353	514,656
Total expenditure		<u>430,453</u>	<u>147,900</u>	<u>578,353</u>	<u>514,656</u>
Net income		3,307	-	3,307	111,842
Transfers between funds	14	119,965	(119,965)	-	-
Net movement in funds		<u>123,272</u>	<u>(119,965)</u>	<u>3,307</u>	<u>111,842</u>
Reconciliation of funds:					
Total funds brought forward		262,821	119,965	382,786	270,944
Net movement in funds		123,272	(119,965)	3,307	111,842
Total funds carried forward		<u>386,093</u>	<u>-</u>	<u>386,093</u>	<u>382,786</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 17 to 30 form part of these financial statements.

LOMOND AND ARGYLL ADVOCACY SERVICES

**BALANCE SHEET
AS AT 31 MARCH 2024**

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	10	19,492	25,015
		19,492	25,015
Current assets			
Debtors	11	-	16,122
Cash at bank and in hand		377,401	351,129
		377,401	367,251
Creditors: amounts falling due within one year	12	(10,800)	(9,480)
		366,601	357,771
Net current assets		366,601	357,771
Total assets less current liabilities		386,093	382,786
Total net assets		386,093	382,786
Charity funds			
Restricted funds	14	-	119,965
Unrestricted funds	14	386,093	262,821
		386,093	382,786
Total funds		386,093	382,786

The financial statements were approved and authorised for issue by the Charity Trustees and signed on their behalf by:

Signed by:

 CB2261E61B704DA...

Charlotte Lee

Date: 05 November 2024

The notes on pages 17 to 30 form part of these financial statements.

LOMOND AND ARGYLL ADVOCACY SERVICES

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash from operating activities	17	28,237	102,418
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,965)	(20,672)
Net cash used in investing activities		(1,965)	(20,672)
Cash flows from financing activities			
Net cash provided by financing activities		-	-
Change in cash and cash equivalents in the year			
Cash and cash equivalents at the beginning of the year		351,129	269,383
Cash and cash equivalents at the end of the year	18	377,401	351,129

The notes on pages 17 to 30 form part of these financial statements

LOMOND AND ARGYLL ADVOCACY SERVICES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Lomond and Argyll Advocacy Services meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Going concern

At the Board of Trustees meeting held on the 12th August 2024 the Trustees discussed the ability of the organisation to trade for the next twelve months as a going concern. We have reviewed income, expenditure and reserves again, ahead of the upcoming AGM in October 2024, and presentation of audited accounts and are confident it remains a going concern. The Board are content that the position of the organisation will not have changed significantly since reviewing it in the summer.

Trustees considered the levels of income, expenditure and reserves. The income of the organisation is derived from multiple sources, public bodies (West Dunbartonshire Council and Argyll and Bute Council) and from discretionary trusts whose funding priorities are aligned to LAAS's work.

The organisations activities are fully funded for the period of the next 12 months.

The nature of discretionary funding is that it is often short term, however, the CEO has previously secured significant funds for a period of 5 and 2 years to expand the reach of the organisation. One of these funds expires during the period covered. Should no additional funding be sourced to continue this project then the organisation would review its costs.

The Board of Trustees is confident that the organisation is on a sound financial footing. Its services are highly valued by funders and beneficiaries within the Argyll, Bute and West Dunbartonshire areas.

1.3 Income resources

Incoming resources comprise grants; details of the grants are noted further in these financial statements.

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included when they are receivable except where the funding bodies specify that they must be used in future accounting periods or the funding bodies conditions have not been fulfilled, then the income is deferred

LOMOND AND ARGYLL ADVOCACY SERVICES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. Accounting policies (continued)**1.4 Resources expended**

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered. Expenditure which is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity, they have been apportioned across the cost categories on a basis consistent with the use of these resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Where costs are attributable to more than one activity, they have been apportioned across the cost categories on a basis consistent with the use of these resources.

Governance costs are those incurred in connection with compliance with constitutional and statutory requirements.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

1.5 Interest receivable

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 institution with whom the funds are deposited.

1.6 Tangible fixed assets

All assets costing more than £250 are capitalised.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is provided on the following bases:

Freehold property	- 10% straight line basis
Office equipment	- 20% reducing balance
Computer equipment	- 25% reducing balance

1.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

LOMOND AND ARGYLL ADVOCACY SERVICES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. Accounting policies (continued)**1.8 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

1.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.11 Pensions

The organisation operates personal pension arrangements for its employees and makes regular contributions to the employees' defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable.

1.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Charity Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.13 Critical accounting estimates and areas of judgement

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires the trustees to exercise judgement in applying Lomond and Argyll Advocacy Service's accounting policies. The trustees have reviewed these and concluded there are no areas requiring a higher degree of judgement, or complexity, and no areas where assumptions or estimates are most significant to the financial statements.

LOMOND AND ARGYLL ADVOCACY SERVICES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

2. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Donations	230	230	-

3. Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Grants (see note 4)	433,530	147,900	581,430	626,498
<i>Total 2023</i>	<i>501,135</i>	<i>125,363</i>	<i>626,498</i>	

LOMOND AND ARGYLL ADVOCACY SERVICES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

4. Income resources by grant funder

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
West Dunbartonshire Council				
Core Funding	51,887	-	51,887	54,528
Mental Health Act Funding	34,821	-	34,821	33,705
Alcohol and Drug Recovery Project	2,395	47,900	50,295	51,975
Changes Days Project	51,875	-	51,875	46,125
	<hr/>	<hr/>	<hr/>	<hr/>
	140,978	47,900	188,878	186,333
Argyll & Bute Council				
Core Funding	51,489	-	51,489	53,137
Mental Health Act Funding	35,948	-	35,948	35,948
Living Well Advocacy Project	-	-	-	2,000
Alcohol and Drug Recovery Project	12,570	100,000	112,570	193,388
Justice Services Project	34,405	-	34,405	-
	<hr/>	<hr/>	<hr/>	<hr/>
	134,412	100,000	234,412	284,473
NHS Highland				
Core Funding	63,264	-	63,264	63,264
Mental Health Act Funding	30,487	-	30,487	30,487
	<hr/>	<hr/>	<hr/>	<hr/>
	93,751	-	93,751	93,751
NHS Greater Glasgow & Clyde				
Core Funding	49,747	-	49,747	47,696
Mental Health Act Funding	14,245	-	14,245	14,245
	<hr/>	<hr/>	<hr/>	<hr/>
	63,992	-	63,992	61,941
Miscellaneous				
Other	397	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	397	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	433,530	147,900	581,430	626,498
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Total 2023</i>	501,135	125,363	626,498	
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	

LOMOND AND ARGYLL ADVOCACY SERVICES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	<i>Total 2023 £</i>
Advocacy services	430,453	147,900	578,353	514,656
	<u>436,165</u>	<u>78,491</u>	<u>514,656</u>	
<i>Total 2023</i>				

6. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Advocacy services	420,877	157,476	578,353	514,656
	<u>363,858</u>	<u>150,798</u>	<u>514,656</u>	
<i>Total 2023</i>				

LOMOND AND ARGYLL ADVOCACY SERVICES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Advocacy services 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Staff costs	382,569	382,569	327,024
Depreciation	7,488	7,488	5,798
Premises costs	7,586	7,586	6,591
Travel and other staff costs	10,959	10,959	13,106
Other costs	619	619	757
Operational costs	11,656	11,656	10,582
	<u>420,877</u>	<u>420,877</u>	<u>363,858</u>
<i>Total 2023</i>	<u>363,858</u>	<u>363,858</u>	

Analysis of support costs

	Advocacy services 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Staff costs	106,023	106,023	102,387
Travel and other staff costs	12,747	12,747	2,471
Other costs	2,110	2,110	9,253
Operational costs	11,006	11,006	9,669
Premises costs	12,840	12,840	16,099
Governance costs (see note 7)	12,750	12,750	10,919
	<u>157,476</u>	<u>157,476</u>	<u>150,798</u>
<i>Total 2023</i>	<u>150,798</u>	<u>150,798</u>	

LOMOND AND ARGYLL ADVOCACY SERVICES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

7. Governance Costs

	Advocacy Services 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Auditor and accountancy fees	12,420	12,420	9,693
Board meetings	-	-	790
Directors expenses	330	330	436
	<u>12,750</u>	<u>12,750</u>	<u>10,919</u>

8. Auditor's remuneration

	2024 £	<i>2023 £</i>
Fees payable to the charity's auditor for the audit of the annual accounts (net of VAT)	9,000	7,900
	<u>9,000</u>	<u>7,900</u>

9. Staff costs

	2024 £	<i>2023 £</i>
Wages and salaries	446,047	385,803
Social security costs	25,924	30,909
Contribution to defined contribution pension schemes	16,621	12,699
	<u>488,592</u>	<u>429,411</u>

The average number of persons employed by the Charity during the year was as follows:

	2024 No.	<i>2023 No.</i>
.	21	20
	<u>21</u>	<u>20</u>

LOMOND AND ARGYLL ADVOCACY SERVICES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

9. Staff costs (continued)

No employee received remuneration amounting to more than £60,000 in either year.

Included in the above staff costs was a salary paid to a Trustee of £48,903 (2023 - £50,460).

Travel expenses reimbursed to 2 (2023 - 2) Trustees amounted to £995 (2023 - £1,200), there were no meeting expenses paid to Trustees during the year (2023 - £Nil) and there was no expenses paid to Trustees in carrying out advocacy work during either year.

In addition no benefits in kind were paid to any Trustees (2023 - £Nil).

Key management personnel represents the CEO. Total remuneration in respect of key management personnel was £56,352 (2023 - £58,595). Although the CEO is also a Trustee, the remuneration paid represents amounts due under employment contract and not as a role of Trustee.

10. Tangible fixed assets

	Freehold property £	Office equipment £	Computer equipment £	Total £
Cost or valuation				
At 1 April 2023	7,584	10,925	43,389	61,898
Additions	-	251	1,714	1,965
At 31 March 2024	<u>7,584</u>	<u>11,176</u>	<u>45,103</u>	<u>63,863</u>
Depreciation				
At 1 April 2023	4,654	7,900	24,329	36,883
Charge for the year	335	641	6,512	7,488
At 31 March 2024	<u>4,989</u>	<u>8,541</u>	<u>30,841</u>	<u>44,371</u>
Net book value				
At 31 March 2024	<u><u>2,595</u></u>	<u><u>2,635</u></u>	<u><u>14,262</u></u>	<u><u>19,492</u></u>
At 31 March 2023	<u><u>2,930</u></u>	<u><u>3,025</u></u>	<u><u>19,060</u></u>	<u><u>25,015</u></u>

LOMOND AND ARGYLL ADVOCACY SERVICES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

11. Debtors

	2024	2023
	£	£
Due within one year		
Prepayments and accrued income	-	16,122
	<u> </u>	<u> </u>

12. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	10,800	9,480
	<u> </u>	<u> </u>

13. Financial instruments

	2024	2023
	£	£
Financial assets		
Financial assets measured at amortised cost	377,401	367,251
	<u> </u>	<u> </u>
	2024	2023
	£	£
Financial liabilities		
Financial liabilities measured at amortised cost	10,800	9,480
	<u> </u>	<u> </u>

Financial assets measured at amortised cost comprise accrued income and cash at bank.

Financial liabilities measured at amortised cost comprise of accruals and other creditors.

LOMOND AND ARGYLL ADVOCACY SERVICES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Unrestricted funds					
General Reserves	<u>262,821</u>	<u>433,760</u>	<u>(430,453)</u>	<u>119,965</u>	<u>386,093</u>
Restricted funds					
Alcohol and Drug Recovery project	<u>119,965</u>	<u>147,900</u>	<u>(147,900)</u>	<u>(119,965)</u>	<u>-</u>
Total of funds	<u><u>382,786</u></u>	<u><u>581,660</u></u>	<u><u>(578,353)</u></u>	<u><u>-</u></u>	<u><u>386,093</u></u>

Restricted funds

Alcohol and Drug Recovery project is a restricted fund project to establish advocacy provisions for people in Argyll and Bute and West Dunbartonshire who are seeking assistance with recovery.

The transfer of funds from restricted to unrestricted reserves represents expenditure on this project previously funded from unrestricted reserves.

LOMOND AND ARGYLL ADVOCACY SERVICES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

14. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2023</i>
	£	£	£	£
Unrestricted funds				
General Reserves	197,851	501,135	(436,165)	262,821
	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds				
Alcohol and Drug Recovery project	73,093	125,363	(78,491)	119,965
	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	<u>270,944</u>	<u>626,498</u>	<u>(514,656)</u>	<u>382,786</u>

15. Summary of funds

Summary of funds - current year

	Balance at 1 April 2023	Income	Expenditure	Transfers in/out	Balance at 31 March 2024
	£	£	£	£	£
General funds	262,821	433,760	(430,453)	119,965	386,093
Restricted funds	119,965	147,900	(147,900)	(119,965)	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	<u>382,786</u>	<u>581,660</u>	<u>(578,353)</u>	<u>-</u>	<u>386,093</u>

Summary of funds - prior year

	<i>Balance at 1 April 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2023</i>
	£	£	£	£
General funds	197,851	501,135	(436,165)	262,821
Restricted funds	73,093	125,363	(78,491)	119,965
	<hr/>	<hr/>	<hr/>	<hr/>
	<u>270,944</u>	<u>626,498</u>	<u>(514,656)</u>	<u>382,786</u>

LOMOND AND ARGYLL ADVOCACY SERVICES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

16. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	19,492	19,492
Current assets	377,401	377,401
Creditors due within one year	(10,800)	(10,800)
Total	<u>386,093</u>	<u>386,093</u>

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	25,015	-	25,015
Current assets	247,286	119,965	367,251
Creditors due within one year	(9,480)	-	(9,480)
Total	<u>262,821</u>	<u>119,965</u>	<u>382,786</u>

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net income for the period (as per Statement of Financial Activities)	<u>3,307</u>	<u>111,842</u>
Adjustments for:		
Depreciation charges	7,488	5,798
Decrease/(increase) in debtors	16,122	(16,122)
Increase in creditors	1,320	900
Net cash provided by operating activities	<u>28,237</u>	<u>102,418</u>

LOMOND AND ARGYLL ADVOCACY SERVICES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

18. Analysis of cash and cash equivalents

	2024	2023
	£	£
Cash in hand	377,401	351,129
Total cash and cash equivalents	377,401	351,129

19. Analysis of changes in net debt

	At 1 April 2023	Cash flows	Other non- cash changes	At 31 March 2024
	£	£	£	£
Cash in hand	351,129	28,237	(1,965)	377,401
	351,129	28,237	(1,965)	377,401

20. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 March 2024.

21. Controlling party

In the opinion of the Trustees there is no ultimate controlling party of the charity.