
LOMOND AND ARGYLL ADVOCACY SERVICES

CHARITY TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

LOMOND AND ARGYLL ADVOCACY SERVICES

CONTENTS

	Page
Reference and Administrative Details of the Charity, its Charity Trustees and Advisers	1
Charity Trustees' Report	2 - 8
Independent Auditor's Report on the Financial Statements	9 - 12
Statement of Financial Activities	13
Balance Sheet	14
Statement of Cash Flows	15
Notes to the Financial Statements	16 - 29

LOMOND AND ARGYLL ADVOCACY SERVICES

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS CHARITY TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2025

Charity Trustees	Charlotte Lee, Chair Ian Williams, Treasurer Charles Coggrave, CEO Marion Green, Trustee (resigned 22 October 2024) Frances McLaren, Trustee Catherine Macaulay, Trustee Derek McCabe, Trustee Diane Greenaway, Trustee
Charity registered number	SC033157
Principal office	Unit 2, 32 High St Dumbarton G82 1LL
Independent auditor	AAB Audit & Accountancy Limited 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 2025

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 2025.

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

a. 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 all areas we are now funded to assist those challenged by Drugs or Alcohol to access their rights under the Medically Assisted Treatment Standards and for those liberated from prison, though this service closed on 31st March 2025.

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 2025

Achievements and performance

a. 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. LAAS have also started to work on an internal process for evaluating the quality and impact of the advocacy they are delivering. The leadership team, have completed a first pass internal audit and have developed an action plan in response to this.

Over the past year demand for Independent Advocacy, from those with a statutory right to have this provision, has continued to grow. Referrals to support Parents with a right to advocacy, whose children are involved with child protection arrangements (for example) have increased by over 300%. As services are reduced due to funding pressures, there is a concomitant increase in referrals to our service alongside a marked increase in Large Scale Inquiries by the Health and Social Care Partnership (HSCP), where our support is requested.

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 2024 to March 2025) LAAS handled a total of 1096 individual advocacy engagements/advocacy partners across all our services with 920 new engagements (892 in 23-24)- 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). There continues to be extended waiting periods for those not in crisis, in particular in West Dunbartonshire where wait times of several months are not unusual sadly.

In Argyll we had some short term vacancies and changes but these posts were filled by Autumn 2024 and the team have worked hard to minimise waiting times. However, extended discussion with Argyll and Bute HSCP on a fully funded service were not wholly successful and we have had to reduce staff numbers for Q4 24-25.

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.

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.

LOMOND AND ARGYLL ADVOCACY SERVICES

CHARITY TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

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 went live at the end of March 2024 and was extended from its initial 12 months to 15 months, to run till 31st March 2025. Sadly no further funding was available but a full external evaluation of the service and its manifest benefits was completed.

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.

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 and further enhancements in 24-25. 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.

Contractually we now have an agreement in place for 25-26 (with Argyll and Bute and are in discussions about a fully funded service for 2026 onwards. In the interim a significant level of additional funding has been agreed for 25-26. We have an agreed contract 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 in some cases 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.

The total income for the year was £656,992 (2024: £581,660) with the change mainly due to changes in funding to the Drug & Alcohol Addictions Project.

LOMOND AND ARGYLL ADVOCACY SERVICES

CHARITY TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

The total expenditure for the year was £725,744 (2024: £578,353) 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 deficit of £68,752 (2024: surplus of £3,307) some of which was held over for this year.

The £68,752 deficit in 2024/25 is in the main attributed to planned one off costs in continuing to modernise the organisation in terms of organisational structure and the provision of suitable, fit for purpose, accommodation for the team to be based. Other costs are attributed to adjustments due to multi year funding arrangements.

b. Going Concern

The trustees have considered the current economic uncertainties on the operations of the charity 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 a decrease in reserves to £317,341 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.

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.

LOMOND AND ARGYLL ADVOCACY SERVICES

CHARITY TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management (continued)

The trustees, including office bearers who served during 2024/5 are as follows:

Charlotte Lee	Chair
Ian Williams	Treasurer
Charles Coggrave	CEO
Marion Green	Trustee - Resigned 22/10/2024
Frances McLaren	Trustee
Catherine Macaulay	Trustee
Derek McCabe	Trustee
Diane Greenaway	Trustee

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.

LOMOND AND ARGYLL ADVOCACY SERVICES

CHARITY TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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 was incorporated as an addition to our core contract as of 1st April 2024 and further extended to the end of 25-26, with ongoing discussion for 26-27.

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 2025

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, AAB Audit & Accountancy Limited, 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:


.....
Charlotte Lee
(Trustee)
Date: 10 September 2025

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 2025 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 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 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.

LOMOND AND ARGYLL ADVOCACY SERVICES

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

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.

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:

We obtained an understanding of the legal and regulatory frameworks within which the company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, data protection, anti-bribery, employment, and health and safety legislation.

We identified the greatest risk of material impact on the financial statements from irregularities including fraud to be:

- Management override of controls to manipulate the company's key performance indicators to meet targets;
- Timing and completeness of revenue recognition;
- Compliance with relevant laws and regulations which directly impact the financial statements and those that the company needs to comply with for the purpose of trading; and
- The appropriateness of the going concern basis of accounting in the preparation of the financial statements.

Our audit procedures to respond to these risks included:

- Substantively testing a sample of revenue transactions to ensure completeness;
- Performing high level analytical procedures to identify any unusual or unexpected relationships;
- Testing journal entries to identify unusual transactions;
- Investigating the rationale behind significant and unusual transactions;
- Reviewing post year end results, budgets and forecasts to ensure we concur with management's assessment of the going concern assumption;
- Agreeing financial statement disclosures to underlying supporting documentation; and
- Enquiring of management as to potential litigation and claims.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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.

LOMOND AND ARGYLL ADVOCACY SERVICES

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

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.

AAB Audit & Accountancy Limited

AAB Audit & Accountancy Limited

Chartered Accountants and Statutory Auditor
133 Finnieston Street
Glasgow
G3 8HB

Date: 12 September 2025

AAB Audit & Accountancy Limited 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 2025**

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	2	200	-	200	230
Charitable activities	3	401,289	245,237	646,526	581,430
Investments	5	10,266	-	10,266	-
Total income		411,755	245,237	656,992	581,660
Expenditure on:					
Charitable activities	6	522,984	202,760	725,744	578,353
Total expenditure		522,984	202,760	725,744	578,353
Net (expenditure)/income		(111,229)	42,477	(68,752)	3,307
Transfers between funds	15	42,477	(42,477)	-	-
Net movement in funds		(68,752)	-	(68,752)	3,307
Reconciliation of funds:					
Total funds brought forward		386,093	-	386,093	382,786
Net movement in funds	14	(68,752)	-	(68,752)	3,307
Total funds carried forward		317,341	-	317,341	386,093

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

The notes on pages 16 to 29 form part of these financial statements.

LOMOND AND ARGYLL ADVOCACY SERVICES

**BALANCE SHEET
AS AT 31 MARCH 2025**

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	18,896	19,492
		<u>18,896</u>	<u>19,492</u>
Current assets			
Cash at bank and in hand		341,458	377,401
		<u>341,458</u>	<u>377,401</u>
Creditors: amounts falling due within one year	12	(43,013)	(10,800)
		<u>298,445</u>	<u>366,601</u>
Net current assets			
		<u>317,341</u>	<u>386,093</u>
Total assets less current liabilities			
		<u>317,341</u>	<u>386,093</u>
Total net assets		<u><u>317,341</u></u>	<u><u>386,093</u></u>
Charity funds			
Restricted funds	15	-	-
Unrestricted funds	15	317,341	386,093
		<u>317,341</u>	<u>386,093</u>
Total funds		<u><u>317,341</u></u>	<u><u>386,093</u></u>

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

Charlotte Lee

Charlotte Lee
(Trustee)
Date: 10 September 2025

The notes on pages 16 to 29 form part of these financial statements.

LOMOND AND ARGYLL ADVOCACY SERVICES

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash from operating activities	18	(28,871)	28,237
Cash flows from investing activities			
Purchase of tangible fixed assets		(7,072)	(1,965)
Net cash used in investing activities		(7,072)	(1,965)
Cash flows from financing activities			
Net cash provided by financing activities		-	-
Change in cash and cash equivalents in the year		(35,943)	26,272
Cash and cash equivalents at the beginning of the year		377,401	351,129
Cash and cash equivalents at the end of the year	19	341,458	377,401

The notes on pages 16 to 29 form part of these financial statements

LOMOND AND ARGYLL ADVOCACY SERVICES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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 23rd July 2025 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 September 2025, 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. Whilst the public funding for the organisation is often subject to competitive tendering processes contracts have been negotiated by the CEO for the period covered by this letter and beyond. We have received no indication that they intend to re-tender the work of the organisation within the period covered by this letter.

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 likely need to make adjustments to the size of the workforce. Whilst this would have an effect on delivery and the employees involved, it is unlikely to have a material effect on the sustainability of LAAS.

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 2025

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 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.

LOMOND AND ARGYLL ADVOCACY SERVICES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. Accounting policies (continued)**1.8 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.

1.9 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.

1.10 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.

1.11 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.

Investment income, gains and losses are allocated to the appropriate fund.

1.12 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 2025

2. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations	200	200	230
Total 2024	230	230	

3. Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Grants (see note 4)	401,289	245,237	646,526	581,430
Total 2024	433,530	147,900	581,430	

LOMOND AND ARGYLL ADVOCACY SERVICES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

4. Income resources by grant funder

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
West Dunbartonshire Council				
Core Funding	112,931	-	112,931	51,887
Mental Health Act Funding	37,874	-	37,874	34,821
Alcohol and Drug Recovery Project	-	59,950	59,950	50,295
Changed Days Project	-	-	-	51,875
	150,805	59,950	210,755	188,878
Argyll & Bute Council				
Core Funding	51,489	-	51,489	51,489
Mental Health Act Funding	35,640	-	35,640	35,948
Alcohol and Drug Recovery Project	-	136,559	136,559	112,570
Justice Services Project	-	48,728	48,728	34,405
	87,129	185,287	272,416	234,412
NHS Highland				
Core Funding	63,264	-	63,264	63,264
Mental Health Act Funding	30,487	-	30,487	30,487
	93,751	-	93,751	93,751
NHS Greater Glasgow & Clyde				
Core Funding	54,110	-	54,110	49,747
Mental Health Act Funding	15,494	-	15,494	14,245
	69,604	-	69,604	63,992
Miscellaneous				
Other	-	-	-	397
	401,289	245,237	646,526	581,430
	433,530	147,900	581,430	
<i>Total 2024</i>				

LOMOND AND ARGYLL ADVOCACY SERVICES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

5. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Investment income - interest received	10,266	10,266	-

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Advocacy services	522,984	202,760	725,744	578,353
Total 2024	430,453	147,900	578,353	

7. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Advocacy services	546,216	179,528	725,744	578,353
Total 2024	420,877	157,476	578,353	

LOMOND AND ARGYLL ADVOCACY SERVICES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Advocacy services 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Staff costs	500,425	500,425	382,569
Depreciation	7,668	7,668	7,488
Premises costs	6,510	6,510	7,586
Travel and other staff costs	17,196	17,196	10,959
Other costs	111	111	619
Operational costs	14,306	14,306	11,656
	546,216	546,216	420,877
<i>Total 2024</i>	420,877	420,877	

Analysis of support costs

	Advocacy services 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Staff costs	118,560	118,560	106,023
Travel and other staff costs	6,465	6,465	12,747
Other costs	6,208	6,208	2,110
Operational costs	11,220	11,220	11,006
Premises costs	24,496	24,496	12,840
Governance costs (see note 7)	12,579	12,579	12,750
	179,528	179,528	157,476
<i>Total 2024</i>	157,476	157,476	

LOMOND AND ARGYLL ADVOCACY SERVICES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

8. Governance Costs

	Advocacy Services 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Auditor and accountancy fees	12,180	12,180	12,420
Directors expenses	399	399	330
Total 2025	<u>12,579</u>	<u>12,579</u>	<u>12,750</u>

9. Auditor's remuneration

	2025 £	<i>2024 £</i>
Fees payable to the charity's auditor for the audit of the annual accounts (net of VAT)	11,500	9,000

10. Staff costs

	2025 £	<i>2024 £</i>
Wages and salaries	558,669	446,047
Social security costs	39,482	25,924
Contribution to defined contribution pension schemes	20,834	16,621
	<u>618,985</u>	<u>488,592</u>

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

	2025 No.	<i>2024 No.</i>
.	26	21

LOMOND AND ARGYLL ADVOCACY SERVICES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

10. 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 £55,654 (2024 - £48,903).

Travel expenses reimbursed to 3 (2024 - 2) Trustees amounted to £793 (2024 - £995), there were no meeting expenses paid to Trustees during the year (2024 - £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 (2024 - £Nil).

Key management personnel represents the CEO. Total remuneration in respect of key management personnel was £64,305 (2023 - £56,352). Although the CEO is also a Trustee, the remuneration paid represents amounts due under employment contract and not as a role of Trustee.

11. Tangible fixed assets

	Freehold property £	Office equipment £	Computer equipment £	Total £
Cost or valuation				
At 1 April 2024	7,584	11,176	45,103	63,863
Additions	-	4,607	2,465	7,072
At 31 March 2025	<u>7,584</u>	<u>15,783</u>	<u>47,568</u>	<u>70,935</u>
Depreciation				
At 1 April 2024	4,989	8,541	30,841	44,371
Charge for the year	335	667	6,666	7,668
At 31 March 2025	<u>5,324</u>	<u>9,208</u>	<u>37,507</u>	<u>52,039</u>
Net book value				
At 31 March 2025	<u><u>2,260</u></u>	<u><u>6,575</u></u>	<u><u>10,061</u></u>	<u><u>18,896</u></u>
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>

LOMOND AND ARGYLL ADVOCACY SERVICES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

12. Creditors: Amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	43,013	10,800

Included in the balance noted above is £30,460 income received in the period, relating to the next financial year.

13. Financial instruments

	2025 £	2024 £
Financial assets		
Financial assets measured at amortised cost	341,458	377,401
	2025 £	2024 £
Financial liabilities		
Financial liabilities measured at amortised cost	43,013	10,800

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.

14. Net movement in funds

The £68,752 deficit in 2024/25 is in the main attributed to planned one off costs in continuing to modernise the organisation in terms of organisational structure and the provision of suitable, fit for purpose, accommodation for the team to be based. Other costs are attributed to adjustments due to multi year funding arrangements.

LOMOND AND ARGYLL ADVOCACY SERVICES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Unrestricted funds					
General Funds	386,093	411,755	(522,984)	42,477	317,341
Restricted funds					
Alcohol and Drug Recovery project	-	196,509	(146,481)	(50,028)	-
Argyll & Bute Justice Services Project	-	48,728	(56,279)	7,551	-
	-	245,237	(202,760)	(42,477)	-
Total of funds	386,093	656,992	(725,744)	-	317,341

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.

Argyll & Bute Justice Services project is a restricted fund project to provide independent advocacy for prisoners due to be liberated from prison, and who were returning to Argyll and Bute.

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 2025**

15. Statement of funds (continued)

Statement of funds - prior year

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

16. Summary of funds

Summary of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
General funds	386,093	411,755	(522,984)	42,477	317,341
Restricted funds	-	245,237	(202,760)	(42,477)	-
	<u>386,093</u>	<u>656,992</u>	<u>(725,744)</u>	<u>-</u>	<u>317,341</u>

Summary of funds - prior year

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

LOMOND AND ARGYLL ADVOCACY SERVICES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	18,896	18,896
Current assets	341,458	341,458
Creditors due within one year	(43,013)	(43,013)
Total	<u>317,341</u>	<u>317,341</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
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>

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

	2025 £	2024 £
Net income/expenditure for the year (as per Statement of Financial Activities)	<u>(68,752)</u>	<u>3,307</u>
Adjustments for:		
Depreciation charges	7,668	7,488
Decrease in debtors	-	16,122
Increase in creditors	32,213	1,320
Net cash (used in)/provided by operating activities	<u>(28,871)</u>	<u>28,237</u>

LOMOND AND ARGYLL ADVOCACY SERVICES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

19. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	341,458	377,401
Total cash and cash equivalents	341,458	377,401

20. Analysis of changes in net debt

	At 1 April 2024 £	Cash flows £	Other non- cash changes £	At 31 March 2025 £
Cash in hand	377,401	(28,871)	(7,072)	341,458
	377,401	(28,871)	(7,072)	341,458

21. Related party transactions

The Lomond and Argyll Advocacy Services has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Lomond and Argyll Advocacy Services at 31 March 2025.

22. Controlling party

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