REGISTERED COMPANY NUMBER: SC356421 (Scotland)
REGISTERED CHARITY NUMBER: SC041185

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2026

for

Patients' Advocacy Service

Accountants Plus
Chartered Certified Accountants
Second Floor
Airbles House
270 Airbles Road
Motherwell
ML1 3AT

Patients' Advocacy Service

Contents of the Financial Statements
for the Year Ended 31 March 2026

Patients' Advocacy Service

Report of the Trustees
for the Year Ended 31 March 2026

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2026. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objective and principal activity is to provide an independent advocacy service that works with individuals who are detained under the Mental Health (Care and Treatment)(Scotland) Act 2003, in The State Hospital. Their main role is to provide support to individuals to make sure their voice is heard by attending case reviews, mental health tribunals and parole boards.

Outside of this, they also support patients in all aspects of what they feel is important to them. This could be contacting a solicitor, putting in a complaint or finding out information for them.

Public benefit

The trustees have considered the charity's activities in relation to the public benefit requirements applicable to Scottish charities. The charity provides independent advocacy to patients detained within The State Hospital in Scotland under the Mental Health (Care and Treatment) (Scotland) Act 2003.

During the year, the charity provided public benefit by supporting patients to have their views, wishes and rights heard in relation to their care, treatment and wider matters affecting their lives. This included attendance at case reviews, mental health tribunals, parole boards, meetings with solicitors and complaints processes.

The trustees are satisfied that the charity's activities furthered its charitable purposes and provided public benefit to patients within The State Hospital. Any private benefit arising from the charity's activities is incidental to the achievement of those purposes.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

PAS has continued to provide a vital service of independent advocacy to individuals detained within The State Hospital. We have successfully re-introduced volunteers to the service and have one volunteer who comes in one day per week.

The hospital opened again to female patients, and we have adapted our service to this and continue to the monitor the impact to our service. We successfully commissioned a bespoke talking mat pack for CPA meetings and for the legal process, these have been utilised over the hospital and have received positive feedback.

Attendance at meetings was highly requested by patients this year, overall attendance at 97% of all meetings held. We updated 13 patient's advance statements, and 20 patients completed an advance statement. We had our first patient's rights day alongside Social Work and focused on advance statement - patients found this to be helpful. Additionally, the weekly visits to both the intellectual disability and admissions wards have been positive to build positive relationships with patients whilst also ensuring staff are able to utilise their time well. We also began doing a Skye Centre drop in during all patients' shop morning and this has been going well and over the year we have increased our contacts via this method.

FINANCIAL REVIEW

Reserves policy

The charity aims to retain sufficient reserves within its general fund to meet the average running expenses for three months, assuring contractual obligations and scope to emergency plan within any circumstance that threatens closure or reduction of the organisation's remit.

The unrestricted undesignated reserves as at 31st March 2026 were £52,555 which amounts to approximately 17 weeks of expected total expenditure.

FUTURE PLANS

Key priorities for 2026 include Board member recruitment, to promote our service via social media, a further patient's rights day looking at participation, contingency planning and staff wellbeing.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Organisational structure
All directors of the company are also trustees of the charity, and there are no other trustees. All of the trustees named on the legal and administrative page served throughout the entire year unless otherwise noted.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC356421 (Scotland)

Registered Charity number
SC041185

Registered office
State Hospital
Carstairs
Lanarkshire
ML11 8RP

Trustees
Ms R E Buchanan Tribunal Member
M Timmons
Ms M J Griesbaum Trustee (resigned 8.5.25)
Mrs L Murphy Chairperson
Ms K M McVeigh (resigned 11.9.25)
G E Porteous Business Executive (resigned 11.9.25)

Independent Examiner
Accountants Plus
Chartered Certified Accountants
Second Floor
Airbles House
270 Airbles Road
Motherwell
ML1 3AT

Approved by order of the board of trustees on ...13th August 2026.... and signed on its behalf by:

....
M Timmons - Trustee

Independent Examiner's Report to the Trustees of
Patients' Advocacy Service

I report on the accounts for the year ended 31 March 2026 set out on pages four to ten.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report
My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement
In connection with my examination, no matter has come to my attention :

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mark Mullholland
The Association of Chartered Certified Accountants

Accountants Plus
Chartered Certified Accountants
Second Floor
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Date: ....13/8/2026..............

Statement of Financial Activities
for the Year Ended 31 March 2026

	Notes	31.3.26 Unrestricted fund £	31.3.25 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		152,560	151,381
Investment income	2	466	446
Total		153,026	151,827
EXPENDITURE ON			
Charitable activities			
Service		161,767	150,752
NET INCOME/(EXPENDITURE)		(8,741)	1,075
RECONCILIATION OF FUNDS			
Total funds brought forward		61,296	60,221
TOTAL FUNDS CARRIED FORWARD		52,555	61,296

The notes form part of these financial statements

Patients' Advocacy Service

Balance Sheet
31 March 2026

	Notes	31.3.26 Unrestricted fund £	31.3.25 Total funds £
CURRENT ASSETS			
Debtors	6	2,020	2,162
Cash at bank		56,684	62,368
		58,704	64,530
CREDITORS			
Amounts falling due within one year	7	(6,149)	(3,234)
NET CURRENT ASSETS		52,555	61,296
TOTAL ASSETS LESS CURRENT LIABILITIES		52,555	61,296
NET ASSETS		52,555	61,296
FUNDS	8		
Unrestricted funds		52,555	61,296
TOTAL FUNDS		52,555	61,296

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2026 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

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Patients' Advocacy Service

Balance Sheet - continued
31 March 2026

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

The financial statements were approved by the Board of Trustees and authorised for issue on ...13th August 2026....... and were signed on its behalf by:

....
M Timmons - Trustee

....
L Murphy - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	31.3.26	31.3.25
	£	£
Deposit account interest	466	446

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

continued...

3. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

No trustee expenses were reimbursed during the year. Meeting costs of £445 were incurred directly by the charity

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.26	31.3.25
Support Staff	5	5

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	151,381
Investment income	446
Total	151,827
EXPENDITURE ON	
Charitable activities	
Service	150,752
NET INCOME	1,075
RECONCILIATION OF FUNDS	
Total funds brought forward	60,221
TOTAL FUNDS CARRIED FORWARD	61,296

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26 £	31.3.25 £
Prepayments	2,020	2,162

continued...

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Social security and other taxes	3,328	1,254
Other creditors	782	-
Accrued expenses	2,039	1,980
	6,149	3,234

8. MOVEMENT IN FUNDS

	At 1.4.25	Net movement in funds	At 31.3.26
	£	£	£
Unrestricted funds			
General fund	61,296	(8,741)	52,555
TOTAL FUNDS	61,296	(8,741)	52,555

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	153,026	(161,767)	(8,741)
TOTAL FUNDS	153,026	(161,767)	(8,741)

Comparatives for movement in funds

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	60,221	1,075	61,296
TOTAL FUNDS	60,221	1,075	61,296

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	151,827	(150,752)	1,075
TOTAL FUNDS	151,827	(150,752)	1,075

continued...

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.24 £	Net movement in funds £	At 31.3.26 £
Unrestricted funds			
General fund	60,221	(7,666)	52,555
TOTAL FUNDS	60,221	(7,666)	52,555

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	304,853	(312,519)	(7,666)
TOTAL FUNDS	304,853	(312,519)	(7,666)

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026.

Patients' Advocacy Service

Detailed Statement of Financial Activities
for the Year Ended 31 March 2026

	31.3.26	31.3.25
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	152,560	151,381
Investment income		
Deposit account interest	466	446
Total incoming resources	153,026	151,827
EXPENDITURE		
Charitable activities		
Wages	133,443	119,025
Social security	6,404	6,543
Pensions	4,438	4,469
Insurance	2,104	1,962
Postage and stationery	60	196
Advertising	174	414
Sundries	1,092	661
Trustees and meeting expenses	445	890
Subscriptions	441	435
Training	76	130
Computer costs	8,692	9,139
	157,369	143,864
Support costs		
Governance costs		
Accountancy fees	2,930	2,932
Professional fees	1,468	3,956
	4,398	6,888
Total resources expended	161,767	150,752
Net (expenditure)/income	(8,741)	1,075