

Company registration number SC213637 (Scotland)

Charity registration number SC025729 (Scotland)

CENTRAL ADVOCACY PARTNERS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026



TC Group
Business Advisors & Accountants
180 St Vincent Street
Glasgow
G2 5SG

CENTRAL ADVOCACY PARTNERS

LEGAL AND ADMINISTRATIVE INFORMATION

Directors

Dr Paul Lim
Ann Ballany
Gillian Fyfe
Stephen Carr
Susan Johnson
Lois Frances Cameron

Secretary

Angela Reid

Charity number (Scotland)

SC025729

Company number

SC213637

Registered office

27 West Bridge Street
Falkirk
FK1 5RJ

Independent examiner

Allison Devine, C.A.
TC Group
Business Advisors & Accountants
180 St Vincent Street
Glasgow
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CENTRAL ADVOCACY PARTNERS

CONTENTS

	Page
Directors' report	1 - 19
Independent examiner's report	20
Statement of financial activities	21 - 22
Balance sheet	23
Notes to the financial statements	24 - 35

CENTRAL ADVOCACY PARTNERS

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

The Directors present their annual report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019).

Objectives and activities

The charity's objects are;

- a) The advancement of education and awareness raising about learning disabilities, through the provision of formal and informal training in educational bodies such as schools and further education colleges, as well as in the public, private and voluntary and public sectors, including community groups.
- (b) The advancement of citizenship including the rights and responsibilities of the citizen, as well as:
 - the development of opportunities for people with learning disabilities to be more active in their communities
 - involving people in community activity including volunteering.
- (c) The advancement of human rights, conflict resolution or reconciliation through our advocacy services.
- (d) The promotion of equality and diversity including the elimination of discrimination.
- (e) The relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage, contributing to the prevention or relief of poverty through information and advocacy.

Annual Report



central **30th**
ADVOCACY
partners

2025-2026

Contents

Our Mission.....	4
Our Chair's Report	5
Our Manager's Report.....	6
Our Projects.....	8
Our Accounts.....	13
Our People	14
Our Thanks	15
Our Funders	15



central **30th**
ADVOCACY
partners

Our Mission and Vision

We aim to build good relationships with our Advocacy Partners and work with relevant people in their lives.

We empower our Advocacy Partners to make informed choices and:

- *Be seen*
- *Be heard, and*
- *Have their rights upheld*

We are a charity providing free independent advocacy for learning disabled or autistic people.

Seeing you
Hearing you
Empowering you
Bringing your voice to life!



Chair's Report

CAP is 30 years old this year.

CAP supports learning disabled people and autistic people in our community.

I have been a Trustee on the Board for 15 years.

I have been Chair for the last 3 years.

CAP has changed a lot over the years.

Our services are strong and continue to grow.

Finding money for projects is still difficult.

This is because costs are rising and money is harder to find.

Even with these challenges, CAP can still support our staff and services.

Thank you to our Trustees for giving their time and support.

Thank you to our Members Committee for helping to guide CAP.

Most of all, thank you to our advocacy partners and people who use CAP.

We hope you will celebrate 30 years of CAP with us at our next AGM.

Paul Lim

Chair



Manager's Report

CAP at 30!

This is a good time to celebrate who we are and what we do.

CAP is about people.

These people include:

- Advocacy partners
- Members
- Staff
- Volunteers
- Trustees
- Funders
- Supporters

All these people believe in independent advocacy.

Independent advocacy means supporting people to:

- Speak up
- Understand their rights
- Make choices
- Be involved in decisions about their lives.



Our focus for the year ahead

In the year ahead, CAP will focus on lived experience. This means listening to what people have learned from their own lives.

We will listen to people who have experienced:

- Inequality
- Being left out
- Trauma
- Difficult times
- Finding strength and keeping going



Their views will help shape:

- Our priorities
- The words we use
- The way we work
- The changes we try to make.

We will make sure people are supported to share their views safely. What they tell us will help us make real changes.

Highlights from this year

National Lottery funding helped us keep the Autistic'n'Awesome group running for longer. National Lottery funding also helped us continue our General Advocacy Project.

We received funding from the NatWest/SafeLives Circle Fund and the Scottish Government VCAF Surcharge Fund.

This helped us give crisis and practical support to advocacy partners.

The Scottish Government Delivering Equally Safe Fund was extended.

This helped us continue the Survivors Project and Victim Support Project.

We launched an Easy Read workbook with Natalie Collins, who created the Own My Life course.

We started working with SCVO for IT and HR support.

Claire Mills from Listen Think Draw helped us with our business plan using PATH.

We joined together the CAP Rep and Make More Noise groups.

We offered more Unconscious Bias training.

We supported more advocacy partners to become co-facilitators.

We offered a placement to a social work student.

We kept our Disability Confident and Living Wage accreditations.



Our Projects

survivors'
ADVOCACY
project



For learning disabled or autistic
women who have or are
experiencing domestic abuse

The Survivors Project supports women across Forth Valley. The project helps women with safety, choice and being heard.

We are using our new Easy Read journals for the Own My Life course.

We held our launch event in October 2025.

Thank you to Natalie Collins, who created the course. She came to the event and supported our survivors.

We worked with the local learning disability team to help women build skills and confidence.

This included a cooking course about healthy, low-cost meals.

It also included support to understand menopause.



We supported our survivors with:

- Child protection processes
- Children's hearings
- Understanding domestic abuse disclosure options
- Budgeting, debt, housing and tenancy issues

It has been difficult for survivors to get legal advice and representation.

It is important that survivors can get legal support when they need it.

The Survivor's Project is funded until March 2028 by the Delivering Equally Safe Fund.





CAP supports people who live in residential services.

- Talk about their care and support
- Share their views in meetings
- Ask questions and understand what different people do.

We meet people in groups and one to one.

We use accessible communication tools to help people tell us what they think.

These tools include Talking Mats, pictures and symbols.

We have supported some people to move to new homes.

We also help people give feedback about their care.

This helps services include people's views when decisions are made.

People from different houses across Scotland also come together to share their views about care.

Their feedback helps improve services across Scotland.

We also meet with regulators, Health Improvement Scotland and the Care Inspectorate.

This helps them understand people's views about care and support.





Over the last year, advocacy partners in this project told us about difficult experiences they had faced:

- 70% had experienced sexual violence
- 90% had experienced childhood trauma
- 100% had experienced physical abuse or sexual abuse as a child
- 70% had experienced domestic abuse
- 60% had experienced financial exploitation
- 80% had experienced anti-social behaviour from neighbours or people nearby.

Learning disabled people and autistic people can face many barriers. These can include trauma, loneliness, poor support from services and being at risk of harm.



The Victim Support Project helps people to:

- understand their rights
- understand their choices
- feel listened to
- feel more confident to speak up
- have their experiences taken seriously.

Over the last year, we have improved our referral pathway with Victim Support Scotland.

We are starting to see the benefits of working together.



CAP first saw that young autistic people needed advocacy support in 2009.

In 2012, funding helped us start the Autistic'n'Awesome group.

Later, group members created a programme about transitions.

They gave presentations and workshops in Falkirk high schools.

Autistic'n'Awesome supports young autistic people through changes in their lives.

The group helps people understand that autism is not an illness or disease.

Members use their own experiences to help others and make change happen.

They build their skills by giving workshops, giving presentations and helping to run the group.

At the end of 2025, funding for the Transitions work in schools ended.

This means the Transition Project has stopped for now.

CAP has been able to keep Autistic'n'Awesome running with some funding support.

This support came from the National Lottery and Falkirk Council Additional Support Needs service.

The young people care deeply about the group. CAP will keep looking for funding so this work can grow again.



People continue to ask CAP for support from the General Project.

We have set dates for our Unconscious Bias workshops in Stirling and Clackmannanshire.

People who come to our Falkirk sessions continue to tell us the sessions are helpful.

We are supporting more members to become co-facilitators. This means they use their own experiences to help run the sessions.



Funding from the Henry Smith Foundation ends this year.

This funding supports advocacy for learning disabled people and autistic people. We are grateful it was extended for another year.

This funding has been very important to CAP. Losing it would make things harder.

Advocacy needs funding that is secure and long term.

CAP will keep showing why advocacy matters. We will keep sharing the difference it makes in people's lives.

The General Project helps people understand their rights, share their views and be involved in decisions.

This support is important and should stay available locally.



Our Accounts 2025-26

Money In and Money Out

Money In

Donations, fees, interest	£1844
Payments for Services	£445715

Money Out

Services and Activities	£420638
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Money Saved

Reserves	£217681
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Balance Sheet

	this year	last year
Restricted Fund	71857	53577
General Fund	217681	209040

Full accounts available at:

<https://find-and-update.company-information.service.gov.uk/company/SC213637>

Our People

Our Board

Paul Lim, Sue Johnson, Ann Ballany, Gillian Fyfe, Stephen Carr, Lois Cameron



Our Members Committee

Tom Shanks, Rachel Barr, Ryan Millar, John Kenny, Tina Gibb, John Clark, Jennifer-Ann Blair, Suzanne Whyte, Darren Rooney, James Muir, Andrew Rae, Shaun Barr



Our Staff Team

Angela, Humera, Bob, Suzanne, Pauline, Angela, Helen and Nicola



Our Thanks



We also need funding that is secure, stable and long term.



Our Year Ahead

Looking ahead, CAP will keep building on 30 years of work.

We will keep listening to people's experiences.

This means listening to what advocacy partners and members have learned from their own lives.

We will support more people to help lead and shape CAP.

We will keep showing the difference advocacy makes in people's lives.

We will use what people tell us to help make change happen.

The Henry Smith Charity funded 15 organisations across the UK.

This funding helped organisations give independent advocacy to learning disabled people and autistic people.

CAP was one of only 2 organisations in Scotland to get this funding.

Social Finance looked at what organisations learned from this work.

The learning shows why advocacy needs funding that is secure and long term.

The report says advocacy can help people feel included and treated fairly.

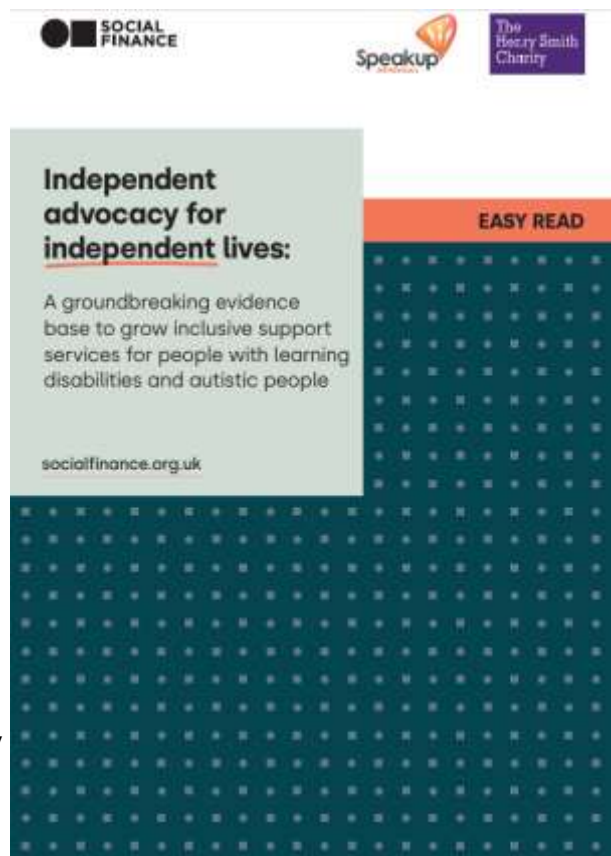
This includes advocacy that is not required by law, but is still important.

The report also says advocacy can reduce pressure on services like the NHS and local councils.

This means advocacy can help people earlier and may save money in the future.

You can read the full Social Finance report here:

<https://www.socialfinance.org.uk/evidence/independent-advocacy-for-independent-lives>





Thank you for reading our
Annual Report
2025 – 2026

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@centraladvocacy22



CENTRAL ADVOCACY PARTNERS

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Financial review

The Statement of Financial Activities shows net income for the year of £26,921 (2025 - net income of £16,174).

This combines a surplus on unrestricted funds of £8,641 and a surplus on restricted funds of £18,280. The net income on restricted funds will be utilised in the continued operation of two of the charity's key projects in 26/27.

A total of £289,538 was retained in accumulated funds at the year end (2025 - £262,617). This is representative of Unrestricted Funds of £217,681 and Restricted Funds of £71,857. Full details of each of the charity's restricted and designated funds are included within notes 16 - 18 of the Financial Statements.

Reserves Policy

It is the policy of the charity that unrestricted reserves which have not been designated for a specific use should be maintained at a level equivalent to three to six months expenditure. The directors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds can be raised. During the year unrestricted reserves increased, as noted above, and remain within required level.

Risk management

The Directors continue to review the risks the charity faces each year. We continue to be aware of the risks posed by the current cost of living crisis and support our staff and service users. Financial stability remains a risk, the charity actively seeks continued and new funding opportunities from appropriate sources to retain the skill and experience of staff members to continue to deliver quality independent advocacy services to vulnerable people. Directors are satisfied that all significant risks are actively managed.

Plans for Future Periods

Plans for Future Periods

Central Advocacy Partners' core aim is to make our communities more inclusive by valuing learning disabled and autistic people.

We empower our members and advocacy partners to make informed choices and to:

- Be seen
- Be heard, and
- Have their rights upheld

Through all aspects of our work, we will continue to add weight to our members and advocacy partners ideas, hopes, ambitions and views, to increase the amount of control they have over their own lives.

CAP is mindful of government warnings of the effects of adverse climate conditions on the way our staff operate and the effects on our members and advocacy partners. We continue to review these as and when they arise.

We value our staff and continue to promote a positive culture. We meet the Fair Work First criteria.

We believe the services of Central Advocacy Partners are even more vital in 2025/26 as vulnerable people experience more challenges. We will continue to strive to raise awareness of the value of independent advocacy to statutory, private, and voluntary services.

The changes we have made to our operations make it viable to continue to operate and develop our services.

As always, we will continue to listen, learn, and act, and pushing for systemic change that places learning disabled and autistic people at the centre of decision making.

We will continue to be resilient, open to new practice, and responsive to change, to maintain our distinctive quality service. We continue to strengthen our relationships with local councils, NHS services and other third sector organisations. These collaborations are critical in delivering joined-up support for learning disabled and autistic people. Particularly in at time where public services remain under strain.

We are proud to be a truly Independent Advocacy Service!

CENTRAL ADVOCACY PARTNERS

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Structure, governance and management

The charity is a company limited by guarantee and is governed by a Memorandum and Articles of Association.

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

Dr Paul Lim

Ann Ballany

Gillian Fyfe

Stephen Carr

Susan Johnson

Lois Frances Cameron

Appointment of Directors

At each Annual General Meeting the members may elect any member, providing they are willing to act, as a director. In addition, the directors may at any time appoint any member, providing they are willing to act, to be a director.

Furthermore, the directors may at any time appoint a non-member to be a director, either on the basis that they are nominated by a body which the charity has close contact with in the course of its activities or on the basis that they have specialist experience or skills which could be of assistance to the directors.

At each annual general meeting all of the directors retire from office, but are then eligible for re-election. The maximum number of directors is 7.

Key Management Personnel

Central Advocacy Partners consider the board and the manager as key management personnel with regard to directing, controlling and running the charity's daily activities.

Independent Examiner

The Directors recommend that Allison Devine, C.A., a partner in TC Group, Business Advisors & Accountants, remains in office as independent examiner until further notice.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

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



.....
Angela Reid

Secretary

Dated: 17/9/2026

CENTRAL ADVOCACY PARTNERS

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS OF CENTRAL ADVOCACY PARTNERS

I report on the financial statements of the charity for the year ended 31 March 2026, which are set out on pages 21 to 35.

Respective responsibilities of Directors and examiner

The charity's directors, who also act as trustees for the charitable activities of Central Advocacy Partners, are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Directors consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the 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 financial statements.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Allison Devine

Allison Devine, C.A.
TC Group
Business Advisors & Accountants
180 St Vincent Street
Glasgow
G2 5SG

Dated: 25/9/2026

CENTRAL ADVOCACY PARTNERS

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2026

Current financial year		Unrestricted funds general 2026 £	Unrestricted funds designated 2026 £	Restricted funds 2026 £	Total 2026 £	Total 2025 £
	Notes					
Income from:						
Donations and legacies	3	-	-	-	-	370
Charitable activities	4	27,863	-	417,852	445,715	420,434
Investments	5	1,844	-	-	1,844	1,094
Total income		29,707	-	417,852	447,559	421,898
Expenditure on:						
Charitable activities	6	9,986	15,860	394,792	420,638	405,724
Total expenditure		9,986	15,860	394,792	420,638	405,724
Net income/(expenditure)		19,721	(15,860)	23,060	26,921	16,174
Transfers between funds		(396)	5,176	(4,780)	-	-
Net movement in funds	10	19,325	(10,684)	18,280	26,921	16,174
Reconciliation of funds:						
Fund balances at 1 April 2025		167,768	41,272	53,577	262,617	246,443
Fund balances at 31 March 2026		187,093	30,588	71,857	289,538	262,617

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

CENTRAL ADVOCACY PARTNERS

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

FOR THE YEAR ENDED 31 MARCH 2026

Prior financial year		Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
	Notes				
Income from:					
Donations and legacies	3	370	-	-	370
Charitable activities	4	28,835	-	391,599	420,434
Investments	5	1,094	-	-	1,094
Total income		30,299	-	391,599	421,898
Expenditure on:					
Charitable activities	6	2,633	15,451	387,640	405,724
Total expenditure		2,633	15,451	387,640	405,724
Net income/(expenditure)		27,666	(15,451)	3,959	16,174
Transfers between funds		(1,564)	-	1,564	-
Net movement in funds	10	26,102	(15,451)	5,523	16,174
Reconciliation of funds:					
Fund balances at 1 April 2024		141,666	56,723	48,054	246,443
Fund balances at 31 March 2025		167,768	41,272	53,577	262,617

CENTRAL ADVOCACY PARTNERS

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	£	2025 £	£
Fixed assets					
Tangible assets	12		30,588		41,272
Current assets					
Debtors	13	1,366		9,910	
Cash at bank and in hand		321,427		264,900	
		322,793		274,810	
Creditors: amounts falling due within one year	14	(63,843)		(53,465)	
Net current assets			258,950		221,345
Total assets less current liabilities			289,538		262,617
The funds of the charity					
Restricted income funds	16		71,857		53,577
Unrestricted funds - general	18		187,093		167,768
Unrestricted funds - designated	17		30,588		41,272
			289,538		262,617

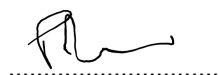
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2026.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Directors on 23/9/2026



Dr Paul Lim
Director

CENTRAL ADVOCACY PARTNERS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

Charity information

Central Advocacy Partners is a private company limited by guarantee incorporated in Scotland. The registered office and principal place of business is 27 West Bridge Street, Falkirk, FK1 5RJ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

Given the continued support for ongoing activity, new grant offers, the level of reserves and a review of potential liabilities at the time of approving the financial statements, the Directors believe the charity has an expectation of adequate resources to continue in operational existence for the foreseeable future. Thus the Directors continue to adopt the going concern basis of accounting in preparing financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Directors in furtherance of their charitable objectives.

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

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

CENTRAL ADVOCACY PARTNERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

(Continued)

Grants receivable

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

Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Income from charitable activities

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

Other trading activities

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

Investment income

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

1.5 Expenditure

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

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

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

Governance costs

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

Expenditure on charitable activities

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. The costs of charitable activities presented in the Statement of Financial Activities includes the costs of both direct service provision and the payments of grant awards if applicable.

CENTRAL ADVOCACY PARTNERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

(Continued)

Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. The costs of minor additions or those costing below £1,000 are not capitalised.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	5 years straight line
Fixtures and fittings	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

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

CENTRAL ADVOCACY PARTNERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

(Continued)

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Retirement benefits

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Total	Unrestricted funds general
	2026	2025
	£	£
Donations and membership subscriptions	-	370
	==	==

CENTRAL ADVOCACY PARTNERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

4 Income from charitable activities

	2026 £	2025 £
Income from charitable activities	445,715	420,434
Analysis by fund		
Unrestricted funds - general	27,863	28,835
Restricted funds	417,852	391,599
	445,715	420,434
Representative of :		
Advocacy fees, placement fees and direct payments	5,015	3,455
Cygnets Group advocacy fees	16,848	16,380
The Henry Smith Charity	64,272	55,100
Falkirk Communities	4,950	-
National Lottery - Fairer Life	65,344	-
The Circle Fund	3,000	2,500
Delivering Equally Safe	186,592	169,750
National Lottery - General Advocacy	-	53,228
Scottish Government Victim Support Fund	55,688	55,688
Autistic 'N' Awesome	33,006	59,333
National Lottery Community Fund - Cost of Living	-	5,000
National Lottery Community Fund - Office Refurbishment	-	9,954
Scottish Government - Victim Surcharge Fund	5,000	5,000
Other	6,000	5,000
	445,715	420,434
Delivering Equally Safe		
Robertson Trust	26,000	27,250
Inspiring Scotland	160,592	142,500
	186,592	169,750
Autistic 'N' Awesome		
Young Start	28,006	44,833
Falkirk Council	5,000	9,000
Agnes Hunter	-	4,000
Hugh Fraser	-	1,500
	33,006	59,333

CENTRAL ADVOCACY PARTNERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

5 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest receivable	1,844	1,094

6 Cost of charitable activities

	2026 £	2025 £
Staff costs	325,261	331,462
Depreciation and impairment	15,860	15,451
Premises costs	15,637	15,070
Project and running costs	46,477	26,234
Travel costs	11,762	12,333
Interest and finance charges	141	61
Governance costs	5,500	5,113
	<u>420,638</u>	<u>405,724</u>
Analysis by fund		
Unrestricted funds - general	9,986	2,633
Unrestricted funds -	15,860	15,451
Restricted funds	<u>394,792</u>	<u>387,640</u>
	<u>420,638</u>	<u>405,724</u>

7 Directors

None of the Directors (or any persons connected with them) received any remuneration, benefits or expenses from the charity during the year or in the prior year.

CENTRAL ADVOCACY PARTNERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

8 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
Direct Charitable Work	8	9
Administrative	2	2
Total	10	11

Employment costs

	2026 £	2025 £
Wages and salaries	284,611	291,092
Social security costs	23,251	21,958
Other pension costs	17,399	18,412
	325,261	331,462

The remuneration of key management personnel during the year, including salaries and employer's contributions to national insurance and pensions, was £49,751 (2025 - £45,384).

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

9 Retirement benefit schemes

	2026 £	2025 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	17,399	18,412

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

10 Net income

	2026 £	2025 £
Net income for the year is stated after charging:		
Independent Examiner's fee	4,903	4,524
Depreciation of owned tangible fixed assets	15,860	15,451

11 Taxation

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

CENTRAL ADVOCACY PARTNERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

12 Tangible fixed assets

	Leasehold improvements £	Fixtures and fittings £	Total £
Cost			
At 1 April 2025	61,090	18,677	79,767
Additions	-	5,176	5,176
	<u>61,090</u>	<u>23,853</u>	<u>84,943</u>
At 31 March 2026	61,090	23,853	84,943
Depreciation and impairment			
At 1 April 2025	24,436	14,059	38,495
Depreciation charged in the year	12,218	3,642	15,860
	<u>36,654</u>	<u>17,701</u>	<u>54,355</u>
At 31 March 2026	36,654	17,701	54,355
Carrying amount			
At 31 March 2026	<u>24,436</u>	<u>6,152</u>	<u>30,588</u>
At 31 March 2025	<u>36,654</u>	<u>4,618</u>	<u>41,272</u>

13 Debtors

	2026 £	2025 £
Amounts falling due within one year:		
Other debtors	-	5,000
Prepayments and accrued income	1,366	4,910
	<u>1,366</u>	<u>9,910</u>

14 Creditors: amounts falling due within one year

	Notes	2026 £	2025 £
Deferred income	15	55,777	47,456
Trade creditors		2,402	238
Other creditors		725	1,031
Accruals		4,939	4,740
		<u>63,843</u>	<u>53,465</u>

CENTRAL ADVOCACY PARTNERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

15 Deferred income

	2026 £	2025 £
Arising from grants	55,777	47,456

	1 April 2025 £	Receipts in year £	Released in year £	31 March 2026 £
Autistic'N'Awesome (Young Start)	28,006	-	(28,006)	-
Autistic'N'Awesome (CVS Falkirk)	-	10,000	(5,000)	5,000
Henry Smith	-	87,480	(64,272)	23,208
Delivering Equally Safe (Robertson Trust)	13,000	26,000	(26,000)	13,000
Circle Fund	1,500	3,000	(3,000)	1,500
Falkirk Communities	4,950	-	(4,950)	-
Fairer Life (National Lottery)	-	78,413	(65,344)	13,069
	47,456	204,893	(196,572)	55,777

Deferred income in 2025 and 2026 relates to funding received for Autistic'N'Awesome, Delivering Equally Safe, Henry Smith, Circle Fund and Fairer Life (National Lottery) projects that are multiyear grant awards with annual funding received during 25/26 which spans the accounting period end.

In each case, the portions of funding relating to the forthcoming year has been deferred and will be recognised in the forthcoming accounting period to which it relates.

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held for specific purposes:

	At 1 April 2025 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2026 £
Inclusion Service	569	-	-	-	569
Henry Smith	-	64,272	(52,734)	(500)	11,038
Delivering Equally Safe Project	24,434	186,592	(170,205)	(1,450)	39,371
Falkirk Communities	-	4,950	(5,000)	50	-
Autistic'N'Awesome Project	6,128	33,006	(31,577)	-	7,557
Fairer Life	-	65,344	(56,067)	(2,726)	6,551
Circle Fund	139	3,000	(1,989)	-	1,150
General Advocacy Project	19,077	-	(19,423)	346	-
Victim Support Fund	67	55,688	(55,123)	(500)	132
Victim Support Surcharge Fund	3,163	5,000	(2,674)	-	5,489
	53,577	417,852	(394,792)	(4,780)	71,857

CENTRAL ADVOCACY PARTNERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

16 Restricted funds

(Continued)

Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Inclusion Service	569	-	-	-	569
Henry Smith	752	55,100	(57,416)	1,564	-
Delivering Equally Safe Project	16,151	169,750	(161,467)	-	24,434
Autistic'N'Awesome Project	13,649	50,333	(57,854)	-	6,128
Circle Fund	-	2,500	(2,361)	-	139
General Advocacy Project	15,725	53,228	(49,876)	-	19,077
Victim Support Fund	-	55,688	(55,621)	-	67
Victim Support Surcharge Fund	1,208	5,000	(3,045)	-	3,163
	<u>48,054</u>	<u>391,599</u>	<u>(387,640)</u>	<u>1,564</u>	<u>53,577</u>

Purposes of restricted funds

Inclusion Service

During the previous years, grant income was received from Stirling Council towards the costs of the charity's 'Inclusion Service'. The income and expenditure associated with this service are reported through the restricted fund.

The Henry Smith Charity

During the year, grant income was received from The Henry Smith Charity towards salary costs of an Advocate at an organisation providing one to one advocacy to people with learning disabilities and autistic people in Forth Valley, Scotland. Transfer of £500 to the designated Asset Fund for assets purchased in the year.

Delivering Equally Safe Project

During the year, grant income was received from Inspiring Scotland and The Robertson Trust towards the charity's "Delivering Equally Safe Project". The income and expenditure associated with this project are reported through this fund. The remaining balance will be spent on continued delivery of this project in the forthcoming financial year.

Falkirk Communities

Grants received from CVS Falkirk for the costs of an OML booklet. Transfer of £50 represents funds received from the Unrestricted General Fund to cover the overspend in the fund.

Autistic'N'Awesome Project

Grants received in the year from Young Start and CVS Falkirk towards the charity's "Autistic'N'Awesome Project". The income and expenditure associated with this project are reported through this fund. The remaining balance will be spent on continued delivery of this Project in the forthcoming financial year.

Fairer Life Fund

During the year, grant income was received from The National Lottery Community Fund towards salary costs of an Advocate at an organisation providing one to one advocacy to people with learning disabilities and autistic people in Forth Valley, Scotland. Transfer of £2,725 to the designated Asset Fund for assets purchased in the year.

Circle Fund (SaveLives)

During the previous years, grant funding was received from SaveLives to allow Central Advocacy Partners to award small grants of up to £500 to members experiencing domestic and economic abuse. Total small grants of £2,361 were awarded during the year. The remaining funds carry into next financial year.

CENTRAL ADVOCACY PARTNERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

16 Restricted funds

(Continued)

General Advocacy Project

During the prior year a grant was received from the National Lottery Community Fund to fund the salary of an Advocacy Worker to provide advocacy support for learning disabled and autistic people across Falkirk. Transfer of £346 represents funds received from the Unrestricted General Fund to cover the overspend in the fund.

Victim Support Fund

During the year a grant was received from the Scottish Government for funding for victims and witnesses of crime for people with learning disabilities. The remaining funds carry into next financial year. Transfer of £500 to the designated Asset Fund for assets purchased in the year.

Victim Support Surcharge Fund

During the year a grant was received from the Scottish Government from the proceeds of crime, this was to allow payments to help support victims. The remaining funds carry into next financial year.

17 Unrestricted funds - designated

These are the designated funds which have been set aside out of unrestricted funds by the Trustees for specific purposes:

	At 1 April 2025 £	Resources expended £	Transfers £	At 31 March 2026 £
Designated Fund Asset	41,272	(15,860)	5,176	30,588
Previous year:	At 1 April 2024 £	Resources expended £	Transfers £	At 31 March 2025 £
Designated Fund Asset	56,723	(15,451)	-	41,272

Purposes of Designated Funds

Designated Assets Fund

The Designated Assets Fund has been set up in order to reflect the funds of the charity which are tied up in fixed assets and therefore not available as readily available liquid funds to be applied for charitable purposes. The balance on the fund is representative of the Net Book Value of Fixed Assets at the year end.

18 Unrestricted funds

These are the unrestricted funds to the charity

	At 1 April 2025 £	Income £	Expenditure £	Transfers £	At 31 March 2026 £
General funds	167,768	29,707	(9,986)	(396)	187,093

CENTRAL ADVOCACY PARTNERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

18 Unrestricted funds (Continued)

Previous year:	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	141,666	30,299	(2,633)	(1,564)	167,768

19 Analysis of net assets between funds

	Unrestricted funds general 2026 £	Unrestricted funds designated 2026 £	Restricted funds 2026 £	Total 2026 £
At 31 March 2026:				
Tangible assets	-	30,588	-	30,588
Current assets/(liabilities)	187,093	-	71,857	258,950
	187,093	30,588	71,857	289,538
	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:				
Tangible assets	-	41,272	-	41,272
Current assets/(liabilities)	167,768	-	53,577	221,345
	167,768	41,272	53,577	262,617

20 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).

21 Operating lease commitments

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

	2026 £	2025 £
Within one year	9,115	9,115
Between two and five years	6,836	15,952
	15,951	25,067