

**CAPS INDEPENDENT ADVOCACY  
A SCOTTISH CHARITABLE INCORPORATED ORGANISATION**

**SCOTTISH CHARITY NUMBER: SC021772**

**REPORT OF THE MANAGEMENT COMMITTEE AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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

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## **CAPS INDEPENDENT ADVOCACY**

### **CHARITY INFORMATION**

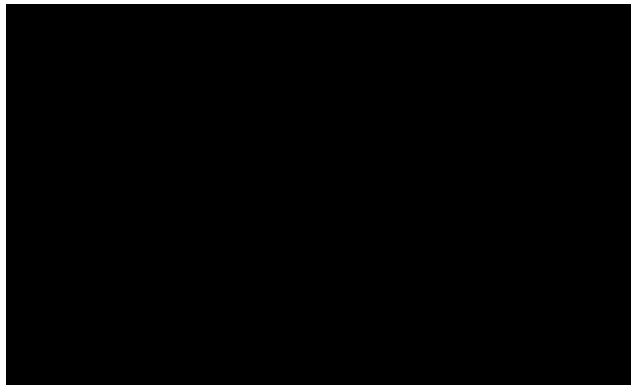
**LEGAL NAME:** CAPS Independent Advocacy

**STATUS:** The Charity was constituted as an unincorporated membership association which was recognised as a Charity in Scotland in 1991 and became a SCIO with effect from 1 April 2016.

**SCOTTISH CHARITY NUMBER:** SC021772

**PRINCIPAL ADDRESS:** Old Stables, Eskmills Park  
Station Road  
Musselburgh  
EH21 7PQ

**MANAGEMENT COMMITTEE:**



**CHIEF EXECUTIVE OFFICER:**



**BANKERS:** Virgin Money (formerly Clydesdale Bank Plc)  
83 George Street  
Edinburgh  
EH2 3ES

**AUDITOR:** MHA  
6 St Colme Street  
Edinburgh  
EH3 6AD

## **CAPS INDEPENDENT ADVOCACY**

### **REPORT OF THE MANAGEMENT COMMITTEE For the Year Ended 31 March 2025**

#### **Objectives and Activities**

The constitution was amended as of 2 December 2022 and sets out the purposes of the charity:

The organisation's purposes are to advance and promote human rights; facilitate community development and educate people about mental health issues through the provision of:

- i. independent collective advocacy to people who are experiencing, or have experienced mental health issues or disadvantage;
- ii. independent individual advocacy to people experiencing disadvantage and who need help to express their views and wishes;
- iii. education and information sessions informed and led by people with experience of mental health issues.

**The main aim of CAPS' work** is therefore to assist people, through advocacy, as individuals or as members of a group, to set their own agenda, make their wishes known and to have a say in how they live and what services they use.

We fulfil this aim by the provision of independent advocacy, performed in accordance with the Scottish Independent Advocacy Principles:

- We are loyal to the people we support and stand by their views and wishes.
- We ensure peoples' voices are listened to and their views taken into account.
- We stand up to injustice, discrimination and disempowerment.

**Our strategies** for achieving our purposes are to ensure the continuation of sufficient funding to maintain our current level of provision and longer term, to look to secure additional funding to meet identified areas of unmet need.

A commitment to good quality induction, support and supervision and external training opportunities, ensures we have a well-trained and effective staff team delivering our services. We aim to employ staff with their own relevant mental health experience where this will add value to the role they are carrying out.

#### **Activities**

##### **1. Individual Advocacy (ii)**

In East Lothian and Midlothian, CAPS provides individual advocacy, on a one-to-one basis, to make sure adults who use mental health services or who use drugs or alcohol are fully involved in all decisions affecting their lives. We make sure that people are assisted:

- To say what matters to them
- To get information they need to understand and make decisions
- To challenge decisions they don't agree with
- To safeguard their rights
- To prepare for meetings
- To go along to appointments
- To make their own choices and access services

This work is fundamental to ensuring people know and understand their human rights.

## **CAPS INDEPENDENT ADVOCACY**

### **REPORT OF THE MANAGEMENT COMMITTEE For the Year Ended 31 March 2025 (continued)**

#### **Objectives and Activities (continued)**

We have a team of eight part time individual advocacy workers, supported by an Individual Advocacy Team Leader and an Individual Advocacy Manager. This work is funded by the Health and Social Care Partnerships of East Lothian and Midlothian, NHS Lothian and MELDAP. The mental health work has remained at a similar level for several years and is funded on a rolling annual basis. The Drug and Alcohol work is funded by MELDAP plus external funding from the Robertson Trust for three years until July 2025.

We continue to provide Individual Advocacy to children and young people (5-18), from East Lothian or Midlothian experiencing a Children's Hearing. We are also the alternate provider for the adjacent local authority areas of Edinburgh and the Scottish Borders should there be a conflict of interest for the main providers in these areas. This work is funded by the Scottish Government.

We employed three part time Children's workers and a Children's Team Leader who operate as a separate team from the adult service. Separate reporting systems are in place to minimise and avoid possible conflict of interest.

#### **Developments this year (2024/25)**

The provision of Independent Advocacy for all children and young people entitled under the Mental Health Care and Treatment (Scotland) Act 2003 is a long-term strategic aim for CAPS. We continue to negotiate and look for opportunities to be funded to do this work in East Lothian and Midlothian.

We received a stand still budget from Midlothian, and a 4.2% reduction in funding from East Lothian, Health and Social Care Partnerships for our adult mental health work. The drug and alcohol funding remained constant and now is paid directly from MELDAP. The Children's Hearings work funded by the Scottish Government was increased by 5% and we also received an additional amount of £5,084 to cover our estimated shortfall from the previous year. The funding from NHS Lothian for Individual Advocacy for children and young people experiencing Eating Disorders was ended unexpectedly, six months into the third year, at the end of October 2024. The adult Eating Disorders funding ceased also with no new funds received for 2024/25.

The number of referrals has remained steady. In our adult mental health Individual Advocacy service we received 255 new referrals in East Lothian and 186 in Midlothian and worked with 379 people on 531 issues (311 in East Lothian and 220 in Midlothian).

In our Eating Disorders Individual advocacy work, we supported 67 adults on 103 issues. Our advocacy work continued to be focused around supporting people to have a stronger voice in their eating disorder treatment, both supporting people in REDU and to access the Cullen Centre in the community.

The Drug and Alcohol activity reporting does not fit with the financial year, instead running from July to June. However, the figures from July 2024 to June 2025 show we worked with 76 people which was a slight increase on the previous year of 70 people.

Between 1 April 2024 and 31 March 2025, we received 97 referrals for advocacy around Children's Hearings. We worked with 75 different children and young people to assist them to have their voices heard during 111 instances of advocacy. This compares to 66 children and young people in the previous year. 26 children and young people used the service more than once – 20 worked with us twice, and 6 worked with us 3 or 4 times during the year.

**CAPS INDEPENDENT ADVOCACY  
REPORT OF THE MANAGEMENT COMMITTEE  
For the Year Ended 31 March 2025 (continued)**

**Objectives and Activities (continued)**

This year we were successful again in securing funding from the Communities Mental Health and Wellbeing programmes. This funding was provided by the Scottish Government and administered by the local third sector interfaces. Our proposal to East Lothian to continue our work with 16 and 17 year olds was unsuccessful however we did receive £10,000 to provide Individual Advocacy for the LGBTQIA+ community. In Midlothian we were successful in continuing to provide Individual Advocacy to people from the LGBT community. This made our service offering more consistent across the two areas, albeit at different levels of advocacy.

The long standing volunteer who was conducting the telephone evaluations had to step back during the year and so managers and independent staff had to take on this task.

**2. Collective Advocacy (i)**

CAPS also provides collective advocacy in East Lothian and Midlothian. We work with groups of people to identify collective issues and encourage people to be involved in all areas of planning, developing and evaluating the services they use.

Across Lothian, CAPS has eight experience-led projects where people with lived experience can contribute in order to improve knowledge and understanding and bring about improvements in services in the future. We also have three Edinburgh only collective advocacy projects for people who are from the LGBTQIA+ community and for people from minority ethnic backgrounds. The third project is to facilitate a Peer Forum for Peer workers.

CAPS tendered for this new work as part of a long-term strategy to give a voice to a wider diversity of people. The needs of these two groups of people are under-represented and they can very easily be excluded by services and marginalised. We work with people who are from these groups as part of our current collective advocacy work and were hearing strongly from them that groups were needed which were exclusive to their identities.

However, all Thrive funded projects were subject to a 10% decrease in funding. We continued operation at the same staffing levels, being able to make savings on operational activities.

This was the second year of our Collective Advocacy with Veterans across all of Scotland. The part time worker left mid-way through the year making recruitment for this position not possible until there was some certainty of funding from April 2025. Managers carried on the work within the Scottish Veterans Wellbeing Alliance.

Our current communication model incorporates online and face to face meetings. This hybrid option ensures accessibility. The enthusiasm of participants can vary with their own circumstances and membership of the groups is fluid but each group is progressing with the work it has identified as important.

We recruited a Collective Advocacy Team Leader who started in April 2024. They line managed the Lothian wide projects, so reducing the management workload of the Collective Advocacy Manager, who focuses on Veterans, Edinburgh and Peer work.

Within our collective advocacy work we fulfil the promotion and advancement of human rights and facilitate community development as people in the group develop a common bond and a shared sense of belonging to a particular community of people with similar experiences or interests.

## **CAPS INDEPENDENT ADVOCACY**

### **REPORT OF THE MANAGEMENT COMMITTEE For the Year Ended 31 March 2025 (continued)**

#### **Objectives and Activities (continued)**

##### **3. Experience-led training (iii)**

Some of the people who are involved with us as group members in collective advocacy in the various projects, take forward our third aim of educating people about mental health by sharing their own lived experience in education and information sessions. They have now reverted to in person sessions as well as online sessions. They have continued to inform students in universities around Edinburgh about what it's like to live with a particular mental health condition as well as open sessions available to workers and members of the public, e.g. Borderline Personality Disorder, Eating Disorders, Psychosis, Intersectionality etc.

People have a voice through these awareness raising sessions. They can express what's important to them. There have been 459 recipients of our experience led training sessions this year. Each session lasts about 2-3 hours. These have ranged from delivering to university students, to service professionals as well as to established groups. The group members are supported to prepare, deliver and debrief by the relevant project worker and/or manager. We have also been part of awareness raising of advocacy, its importance and utility to adult support and protection officers across East and Midlothian. Evaluations of the audience and feedback gathered from the volunteers who participate about their experiences, are what determine our measures of success. We keep being asked back and students often report it's the most engaging and useful element of their course!

#### **Achievements and Performance**

##### Individual Advocacy

A full time Team Leader manages the staff and provides frontline cover when required. She and the whole team are supported by the Individual Advocacy Service Manager. Many of the Individual adult team work mostly from home, supporting people by face to face meetings convenient to the person, or telephone or online meetings.

Two part time staff members left CAPS within a month of each other, so we combined the hours into one full time post. This caused a reduction in capacity until a new worker was fully inducted and carrying a case load.

This year we worked with 379 adults with mental health issues – a 0.8% decrease from 412 the previous year.

Our drug and alcohol work with adults continued with two part time workers funded by the Robertson Trust and MELDAP. Two workers means we can provide a service over 5 days of the week and offer a choice of gender of worker.

The loss of the Eating Disorders funding necessitated a reduction of staff hours in the Children's team. However, one of the team went on Maternity Leave and another team member provided cover as an alternative to redundancy.

The Children's team mostly meet children in person but in all our work we can offer people the option that suits them best i.e. remotely or in person. Some of the Hearings are conducted online.

## CAPS INDEPENDENT ADVOCACY

### REPORT OF THE MANAGEMENT COMMITTEE For the Year Ended 31 March 2025 (continued)

#### Achievements and Performance (continued)

##### Collective Advocacy

There was stability this year in our work in East Lothian and Midlothian. Only 4 hours a week is possible in each area so there is very limited time and capacity for achievements. A small amount of pilot funding was provided by MELDAP to offer Collective Advocacy to people who are affected by their use of drugs or alcohol in East Lothian. Midlothian provided additional funds for a series of one to one conversational meetings between a group of people with lived experience and the HSCP Policy and Planning officer for mental health.

##### Work this year in East Lothian included:

- Regular attendance at online East Lothian mental health forum.
- Working with Individual Advocacy to gather feedback on themes from their work to feed into ML strategy meetings.
- The establishment of an East Lothian Collective Advocacy group which meet monthly in Haddington Library. There have been discussions on many topics including locum psychiatrists and police involvement in mental health crises. They provided feedback to the 'Your Police' survey.
- Contribution to Adult Support and Protection advocacy awareness training

And many more.

##### Work this year in Midlothian included:

- Continuing the lived experience panel to regularly feed into strategy through quarterly meetings with Midlothian Service Development manager [REDACTED].
- Undertook a consultation with residents of Park cottage to feed into the review of the service. A group member from Midlothian with their own lived experience was supported by CAPS to be involved with this work.
- Contributing lived experience into the rollout of the pilot of Trauma Informed training, by attending planning meetings.
- Representing the views of people from Midlothian Voices at the online Mental Health strategic planning group meetings.
- Highlighting and following up on common trends identified in Individual Advocacy work with Housing and Primary care services.

##### Experience-led Collective Advocacy Projects

This year, **Much More than a Label**, a group for people who may attract the diagnosis of a personality disorder, has had a year of transition, with a new worker starting in November 2024. Since then, the group has spent their time contributing to research projects, starting with taking part in a workshop for a PHD project on suicide cultures.

They moved on to contributing to the language and design of a Mad Studies thesis questionnaire conducting research into the experiences of people with a personality disorder diagnosis in Edinburgh of mental health services. The group also responded to the questionnaire with their own experiences and took part in a workshop examining the findings of the first stage of the research.

The group also attended the Scottish Personality Disorder Conference in Dundee, and contributed to mental health planning meetings in Edinburgh, Midlothian and East Lothian.



## **CAPS INDEPENDENT ADVOCACY**

### **REPORT OF THE MANAGEMENT COMMITTEE For the Year Ended 31 March 2025 (continued)**

#### **Achievements and Performance (continued)**

The group updated their 2023 workshop and delivered it to a new intake of Newly Qualified Nurses in the self harm team at the Royal Edinburgh hospital.

The Experiences of Psychosis group had an exciting year, starting with a workshop at Queen Margaret University, where they delivered to a large group of students studying art therapy, drama therapy, and music therapy.

The group also participated in one of their member's PhD projects, which explores how people find meaning and growth after experiencing psychosis.

The group also held a creative session exploring their personal experiences of hallucinations and hearing voices, and turned these insights into artwork, which became a powerful part of their workshop. They then hosted their first open workshop at Norton Park Conference Centre, with attendees ranging from nurses and social workers to third sector workers, people with lived experience, and even a representative from Lothian Buses' accessibility team!

Lothian Voices gathers views of people across Lothian in order to feed them back to decision makers. Following the great success of last year's People's Conference, the group continued their work on the housing crisis in Edinburgh at the start of the year and arranged a meeting in May with MSP Paul McLennan, the housing minister and Louise Thompson, the homelessness policy manager. They created a presentation based on the ideas from the People's Conference, using images from the zines created on the day.

With an impactful presentation, the group felt it had been a useful meeting and are hopeful that the minister will carry forward the message about the disproportionate effect problems with housing can have on those with mental health issues. The group also contributed to a housing consultation from Edinburgh council later in the year.

The group are planning to join the Cross Party Parliamentary Group (CPG) on health inequalities, to ensure mental health is still represented within the Cross Party agenda, having been informed that the mental health CPG will fold due to lack of parliamentary support. They have expressed their extreme disappointment on this to Marie Todd, mental health minister.

The Seen But Not Heard eating disorders group has two separate sub-groups: one working on a Thrive funded lived experience-based research project about men and eating disorders, meeting regularly and one working on a re-write of the book "Overcoming bulimia nervosa and binge eating" in collaboration with, [REDACTED].

The research on men and eating disorders - The group have completed and transcribed the interviews undertaken and are moving onto analysing the materials. They have also been selected for their research to be highlighted through a poster for the NRS Mental Health Network Annual Scientific Meeting conference on November 7th, which is very exciting!

A collaboration with authors [REDACTED] and [REDACTED] on the book "Overcoming Binge Eating Disorder." - The group reviewed and wrote sections together, and the book Overcoming Bulimia was finalised and published. Members involved in the project presented at a launch event, sharing their insights into the experience.

## CAPS INDEPENDENT ADVOCACY

### REPORT OF THE MANAGEMENT COMMITTEE For the Year Ended 31 March 2025 (continued)

#### Achievements and Performance (continued)

Additionally, the group delivered two workshop to art and music psychotherapy students at Queen Margaret University.

A highlight of the group's work this year has been completing and submitting a powerful piece on recovery—'Frustrating the recovery narrative: Living well with an eating disorder' to the International Journal of Mad Studies. They also created an art piece for the Out Of Sight Out Of Mind exhibition and held a joint workshop with the LGBTQIA+ group, as well as holding a workshop at the Cullen Centre.

The Experiences of Trauma project continued its work on the 'Here and Now' workshop, incorporating input from new members. A working subgroup was formed to organise 'critical friends' sessions in December 2024, in preparation for external delivery in early 2025.

In early 2024, the group contributed to the Edinburgh Alcohol and Drug Partnership's stakeholder event for developing a Lived Experience strategy. They also participated in a Public Health Scotland event focused on mapping the wider social determinants of mental health.

Additionally, the group remains involved with the Midlothian trauma training steering group. They have also received interest from the East Lothian Council's trauma lead officer. Currently, the group is working to increase its visibility and outreach in the West Lothian area, aiming to engage more individuals and communities.

Oor Mad History – The group finalised their community workshop focusing on experiences of the biomedical model in mental health services. Members of the group conducted their own research, shared their lived experience in an open workshop in September, and received some fantastic feedback!

The group have also partnered with the Lothian Health Services Archive at the University of Edinburgh on two new projects. The first was a Discovery Session, a co-curated exhibition held at the Centre for Research Collections, with members of the Oor Mad History group exploring topics and exhibition items of their interest with the aid of researchers to present to the community. These sessions are designed to allow participants, researchers and members of the public to meet, break down barriers and think about future research they can do together on mental health history and advocacy.

Additionally, the group designed and facilitated a new four-week community course at Edinburgh university in February 2025. Topics included: What is Madness?, The History of Confinement and Treatments and others.

The Oor Mad History digital archive is now built! Members of the group have been sorting and scanning documents and staff members have been categorising and uploading them to the website.

The Arts As Advocacy work is now funded by Thrive. It is about giving a voice to people's experiences through different artistic media. Grants are available and administered by us to support people to express themselves in several events during the year. The **12th Out of Sight Out of Mind exhibition** was the biggest yet, showing artworks by 310 people who have mental health issues at Summerhall in October 2024. Artworks explored a variety of topics and many people responded to the Scottish Mental Health Arts Festival theme In/Visible. The launch, creative workshop and 'meet the exhibitor' event were all well attended.

In numbers: 310 exhibitors. 60 artwork materials grants awarded. 15 Planning Group members. 24 additional 'exhibition volunteers'.

## CAPS INDEPENDENT ADVOCACY

### REPORT OF THE MANAGEMENT COMMITTEE For the Year Ended 31 March 2025 (continued)

#### Achievements and Performance (continued)

**ITAC Art Relay Project** - A team from CAPS took part in a national 'art relay' project as part of Healing Arts Scotland (HAS). Groups throughout Scotland made artworks which they passed to other groups to inspire them to make one. 'CAPS Collective Art Group' made 'Speakerphone', a five-meter-long scroll on which anyone with mental health issues could say whatever they wanted. It was shown in the Scottish Parliament lobby with several other artworks, as part of HAS Week 19-26 August. The video they made showing its creation is on HAS website.

**CAPS Thrive Arts Grants** - Six grants were used by people with experience of mental health issues to create art projects which shared their voice with others:

- A Memoir by Charlotte / Invisible Fringe by Fadza / TALK by Graham / Breaking Dad & Essence of Leaves by Jana / Befrienable Black Dog by Luke / From One Grows Another by Jamie
- Image from 'TALK' project where 40 portraits of men talking openly about their mental health were shown on prominent advertising boards around Edinburgh City Centre this October as part of the Scottish Mental Health Arts Festival.

The Peer Work Community of Practice – This project is a partnership, with Health in Mind as the lead partner. Our role is to facilitate a Peer Forum (independent collective advocacy group) for peer workers both paid and voluntary in Edinburgh where Peers can gather in an independent space to discuss what's important about the peer role, what needs to be protected and what could be improved. We attend the Peer Steering group which meets monthly.

This year the group focused on organisational policies, procedures, and accessibility in the first quarter of the year. Specifically, sick leave, mental health days, flexible working, and adjustments were on the agenda. Our CAPS worker fed back these discussions to the Peer Steering Group for the Peer Community of Practice, and this input contributed towards the year's two Peer Gathering events focusing on peer rights within organisations.

Recently, other issues have been highlighted by the peers we speak to, such as Peers need more support in the form of reflective supervision, resources and shadowing; learning and development opportunities; progression; and pay have also been major topics as well as the lack of spaces for peers to come together collectively.

LGBTQIA+ and People from Ethnic Minority backgrounds – these two new collective advocacy projects continued to blossom. The **LGBTQIA+ group** delivered a workshop at the Scottish Independent Advocacy Alliance (SIAA) conference in September, where the group shared insights on LGBTQIA+ topics, contributing to national advocacy discussions.

At the start of the year, the group hosted a community mapping event, 'Queery', gathering 24 participants and three lived experience speakers together to explore issues affecting the queer community. The group later created a zine, "Queertopia," which was featured in CAPS' annual art exhibition, Out Of Sight Out Of Mind.

The **Minority Ethnic** project delivered their 'Insights into Minority Ethnic Mental Health' workshop to Edinburgh's Thrive Welcome Teams, adding fresh input from new members. The workshop covered important topics like 'Racial Discrimination in the UK,' 'Everyday Realities for Minority Ethnic Communities,' and 'Stigmas within Minority Ethnic Communities and Services.' A total of 37 staff attended across two sessions. Earlier in the year, they also joined a Public Health Scotland initiative looking at how social factors impact mental health.

## **CAPS INDEPENDENT ADVOCACY**

### **REPORT OF THE MANAGEMENT COMMITTEE For the Year Ended 31 March 2025 (continued)**

#### **Achievements and Performance (continued)**

Veterans Collective Advocacy – We travelled around Scotland to support facilitation of the Scottish Veterans Wellbeing Alliance 'Fingerprints' consultations. Also the project has supported a group to prepare and present information to Police Scotland on the challenges veterans have with police. They have presented views on neurodiversity at a panel, leading to input with 'Women Empowering Defence' and the veteran welfare blog.

Other work includes input into the development of Scotland's Veteran Suicide Prevention Toolkit by Combat Stress and establishing a Facebook community for veterans to share thoughts and ideas and provide an alternative collective space.

We have continued to create opportunities for veterans to come together across Scotland collectively to address issues that are important to them, for example: supporting groups to highlight issues with veterans' champions helping veterans to campaign for more consistent support across Scotland by ensuring their voices are heard in influential national settings such as the Scottish Parliament Cross Party Parliamentary group and the armed forces wellbeing alliance.

Edinburgh Collective Advocacy – we do this work within a partnership with AdvoCard and the Royal Edinburgh Hospital Patients Council. Workers have taken lived experience input to a number of strategic meetings, consultations and planning groups including the Edinburgh Mental Health Forum, Budget Engagements with City of Edinburgh Council, Thrive Edinburgh workstream meetings, Edinburgh Crisis Centre planning meetings and more.

The Community Voices group created an Edinburgh-wide survey on community drop-in services. People told us these have declined since the pandemic, and the group felt the value they have to people with mental health issues, in offering an open and welcoming space to engage with your community, often isn't recognised or reflected in funding. Edinburgh Collective Advocacy have also worked with people on care reviews, following concerns raised by a group of people who were unhappy with how these had been conducted. We facilitated a meeting with staff from Edinburgh Health and Social Care Partnership's care review team and people with lived experience who were facing care reviews, to discuss the group's concerns.

The vast majority of the issues raised by people engaging with Edinburgh Collective Advocacy intersect with other issues relating to the cost of living crisis.

#### Significant factors

In April 2024 we moved our HR monitoring to an electronic system called SafeHR. Staff now complete weekly timesheets, request annual leave and time off via this platform and submissions are approved by line managers. Sick leave is recorded initially by the line manager and back to work meetings recorded this way too. The system was implemented with face to face training sessions and staff embraced the change which has led to major efficiencies in this HR area.

Staff changes and recruitment have been mentioned above in the categories they relate to. The Personnel & Administration officer left at the beginning of this year, having contributed to the decision to move to electronic recording.

Negotiations with the Union representatives this year resulted in a one-off payment.

## **CAPS INDEPENDENT ADVOCACY**

### **REPORT OF THE MANAGEMENT COMMITTEE For the Year Ended 31 March 2025 (continued)**

#### **Financial Review**

Net expenditure for the year was £56,361 (2024: net income £55,470). This overspend equates to 6.9% of total income, compared to an underspend of 6.1% in the previous year. Our income decreased this year by £83,336 (9.2% of 2024 income).

Reductions in funding were imposed by East Lothian Health and Social Care Partnership, Thrive Edinburgh and NHS Lothian Collective Advocacy, along with a reduction in the Communities Mental Health and Wellbeing funding from East Lothian. In addition, both the adult and children's Individual Advocacy Eating Disorder funding ended unexpectedly and so funds expected for the whole year were not received. A few small one-off pilot pieces of funding were insufficient to counter the many reductions.

The timing of notification of the reductions meant we could not adjust the staffing hours or costs quickly enough to avoid overspends within the year. Most of the projects affected had unspent funds from previous years which we have been able to draw on.

The Charity is in a comfortable financial position at the end of the reporting period, with funds of £541,715 (2024: £598,076) of which £114,635 (2024: £110,484) are unrestricted and £427,080 (2024: £487,592) are restricted.

#### Funding sources and volunteers

Thank you to our funders: Edinburgh Health & Social Care Partnership/Thrive Edinburgh, East Lothian Health & Social Care Partnership, Midlothian Health & Social Care Partnership, Health in Mind, MELDAP, the Robertson Trust, the Scottish Government, Midlothian Voluntary Action, Volunteer Centre East Lothian and NHS Lothian. We are also grateful to the contribution of volunteer trustees and collective advocacy group members in carrying out our activities including the many group members who regularly get involved very actively in external work relating to the Collective Advocacy projects.

#### Reserves

CAPS' Service Level Agreements do not allow for the holding of reserves for contingency purposes. However, the charity has funds remaining from previous years' operations which are assigned to the project for which the funds were originally received. These funds are sufficient to permit continuing operations in the short term for all projects. Continued external funding is required to allow medium and longer term operations. Positive relationships with funders and notice periods within the Service Level Agreements would allow us to close down in good order.

Six projects were overspent for the year ending 31 March 2025. These are the Thrive funded "Arts as Advocacy" project (funds balance £30,909). This year, the project was £ 4,900 overspent. This was as a result of a 10% reduction in funding for 2024/25 which equated to £7,406 less funds than the previous year.

The second overspent project was Thrive funded Collective Advocacy which also experienced a 10% reduction. The funds balance is £19,112 and the overspend this year was £509.

Midlothian and East Lothian Individual Advocacy were both overspent this year by £4,007 and £2,390 respectively. Both projects have been in existence for many years and still have very positive funds balances of £9,131 and £57,102. These projects have many staff costs included in them and funding has either decreased or stood still. We have already started to rebalance staff hours to ensure full cost recovery over the drug and alcohol and LGBT work.

## **CAPS INDEPENDENT ADVOCACY**

### **REPORT OF THE MANAGEMENT COMMITTEE For the Year Ended 31 March 2025 (continued)**

#### **Financial Review (continued)**

The Children's Individual Advocacy for Eating Disorders was intentionally overspent this year. The sudden end required on going staff time to finish up work with advocacy partners and wind down the project. NHS Lothian agreed we could use unspent funds for this purpose.

Edinburgh Collective Advocacy was £1,099 overspent and has a deficit fund balance of £3,715. As a relatively new project there are no funds from previous years to draw on. The payment of a one-off cost of living amount to all staff was not affordable for this project which has two part time staff.

The Children's Hearings work also has a deficit funds balance of £3,769, despite an underspend this year of £2,944. As this work is demand led, we have had to keep staffing at a stable level despite maternity leave incurring maternity pay obligations alongside the cost of maternity cover staff.

The only other project fund of note is the Veterans Collective Advocacy project which was £7,148 underspent. This is because when the part time project worker left at the end of June 2024, we could not recruit a replacement because we only had certainty of funding for nine months. Work was still progressed at strategic level by the Collective Advocacy Manager until new funding was secured. A new worker started in April 2025.

#### Risk Management

The Management Committee periodically undertakes a comprehensive Risk Analysis and the Risk Management Strategy is on the agenda at every Management Committee meeting. The Management Committee is satisfied that systems are in place to manage identified risks.

One identified risk is membership of the Scottish Voluntary Sector Pension Scheme (SVSPS). The scheme closed to future accrual on 31 March 2010 but continues to meet its pension obligations as they fall due. Triennial actuarial valuations of the scheme have previously shown that the scheme is in deficit, meaning that deficit reduction payments are required from CAPS so that the scheme can meet its obligations. The valuation results at 30 September 2023 show an improvement in the funding level to 98%, an increase from 96% at the 2020 valuation. A withdrawal debt is due in the event of the charity ceasing to participate in the SVSPS (by ceasing to make deficit contributions or closing down), or the scheme winding up. The charity's withdrawal debt was estimated as £113,703 at 30 September 2024 (2023: £116,442).

#### **Plans for Future Periods**

The aims and objectives of the organisation remain as described within the "Objectives and activities" section above. However, we are aware of budget pressures in Edinburgh which mean that the Edinburgh Integrated Joint Board will be making significant reductions to its contracts and grants. We have been informed that our Thrive funded projects, Arts as Advocacy, LGBTQIA+, Minority Ethnic and Peer Forum will not be extended beyond the contract end date of 30 November 2025. This amounts to £115,549 of income which will cease during the next financial year.

We have secured £25,000 from the People's Postcode Trust to extend these projects until 31 March 2025. We will be actively seeking external funding to continue work thereafter.

Our other Collective Advocacy projects funded by Edinburgh Health and Social Care Partnership are being extended for two more years until 31 March 2027 but subject to a major recommissioning exercise during that time. The value of this work is £230,590 p.a. We will actively participate in the engagement opportunities provided and lobby MSPs and Councillors about the importance and benefit of our Collective Advocacy work. Close working with SIAA will be important as they can exert national pressure also.

## **CAPS INDEPENDENT ADVOCACY**

### **REPORT OF THE MANAGEMENT COMMITTEE For the Year Ended 31 March 2025 (continued)**

#### **Plans for Future Periods (continued)**

The provision of Collective Advocacy for Veterans across Scotland will continue at an increased level until 31 March 2026. A new full-time worker is in post. We will also recruit a one-year part time worker to carry out Collective Advocacy engagement with Veterans in prison to document their experiences and suggestions to improve veteran's experiences in future.

The need for Independent Individual Advocacy for people from the LGBTQIA+ community on gender related health care issues has been highlighted to us as a result of our other work. We intend to apply to EVOC for Edinburgh Community Mental Health and Wellbeing funding so we can offer Individual Advocacy in all three local authority areas.

Continued promotion and developing new contacts with referrers and people who might now use our service will continue to be important i.e. people who use drugs or alcohol, children and young people in the Children's Hearings system and Veterans,

We will continue to have a blended approach to where staff are based, permitting working from home where that fits with the requirements of the role. We have an office base in Old Stables in Musselburgh and one in Edinburgh at Norton Park. We have entered into a three year lease there until 2 April 2026 to rent a main collective advocacy office and the other space, leased until 30 June 2026, as a meeting room.

There is a willingness amongst several Independent Advocacy organisations to come together and create a new legal entity which would be able to apply for national contracts and if successful, would sub-contract delivery in local areas to the local providers. We are closely involved in this exciting new development.

#### **Structure, Governance and Management**

The charity was originally set up in 1991 as an unincorporated organisation under the name Consultation & Advocacy Promotion Service. On 1 April 2016 the charity changed its legal status to a Scottish Charitable Incorporated Organisation (SCIO) and name to CAPS Independent Advocacy. The charity number remained the same (SC021772) and all responsibilities, undertakings, agreements, contracts, leases, assets and liabilities were assumed by the new entity.

The charity is governed by a constitution and a volunteer Management Committee appointed from the members of the organisation. The majority of the Management Committee members must have lived experience of mental health issues. Potential Management Committee members submit written information about their reasons for wanting to become a trustee. They are invited to observe a meeting and if approved, then go through an internal induction process. New Management Committee members attend external training on their roles and responsibilities. Existing members attend training on aspects of governance that they would like to learn more about.

The Management Committee are responsible for the governance of the organisation including the development and adoption of relevant policies and procedures, directing the work of the charity and approving significant expenditure. The Chief Executive Officer is responsible for the day to day running of the organisation and ensuring the work of the projects is carried out in accordance with our funding agreements.

The staff structure now includes an Individual Advocacy Manager, an Individual Advocacy adult Team Leader and a Children's Team Leader, a Collective Advocacy Manager and a Collective Advocacy Team Leader, a Finance & Administration Manager and a Communications & Resources Manager. At the end of March 2025 CAPS employed 28 members of staff.

## **CAPS INDEPENDENT ADVOCACY**

### **REPORT OF THE MANAGEMENT COMMITTEE**

**For the Year Ended 31 March 2025 (continued)**

#### **Structure, Governance and Management (continued)**

The trustees have delegated day-to-day management of the charity to the Chief Executive Officer, Jane Crawford, during this reporting period. The Finance & Administration Manager, Glen Faulkner, was responsible for the day-to-day financial accounting.

The pay grades of key management personnel are set within four point bands as approved by the Management Committee. Any increases to the grade or the band levels are considered by the Management Committee on submission of detailed information and evidence from the staff member as to the increase in workload and/or responsibilities.

#### **Management Committee's Responsibility Statement**

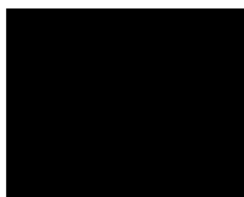
The Management Committee, who are Trustees of the Charity for the purposes of charity law, are responsible for preparing the Report of the Management Committee and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to Charities in Scotland requires the Management Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Management Committee are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102) (second edition - October 2019);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Management Committee on 14 November 2025 and signed on its behalf by:





## **INDEPENDENT AUDITORS' REPORT TO THE MANAGEMENT COMMITTEE OF CAPS INDEPENDENT ADVOCACY**

### **Opinion**

We have audited the financial statements of CAPS Independent Advocacy (the "charity") for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cashflows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their presentation 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 UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

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

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

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

### **Other information**

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

## **INDEPENDENT AUDITORS' REPORT TO THE MANAGEMENT COMMITTEE OF CAPS INDEPENDENT ADVOCACY**

### **Other information (continued)**

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Matters on which we are required to report by exception**

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

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

### **Responsibilities of the Management Committee**

As explained more fully in the Management Committee's responsibility statement set out on page 8, the Management Committee is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Management Committee determines 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 Management Committee is responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Management Committee either intends to liquidate the charity or to cease operations, or has no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

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

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.

## **INDEPENDENT AUDITORS' REPORT TO THE MANAGEMENT COMMITTEE OF CAPS INDEPENDENT ADVOCACY**

### **Auditor's responsibilities for the audit of the financial statements (continued)**

We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of charity management and those charged with governance to identify any instances of non-compliance with laws and regulations;
- Performing audit work over the risk of management override of controls, including the testing of journal entries and other adjustments for appropriateness, evaluating the rationale of significant transactions outside the normal course of the charity's activities and reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

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 is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>.

This description forms part of our auditor's report.

### **Use of the report**

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



**MHA**  
Statutory Auditor  
St Colme Street  
Edinburgh, EH3 6AD

14 November 2025

MHA is the trading name of MHA Audit Services LLP, a limited liability partnership in England and Wales (registered number OC455542) and is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

**CAPS INDEPENDENT ADVOCACY****STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)  
for the year ended 31 March 2025**

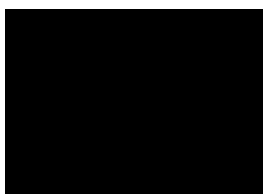
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
<b>Income from:</b>					
Donations and legacies	2	15	-	15	914
Charitable activities	3	-	813,692	813,692	898,482
Investment income	4	7,280	-	7,280	4,328
Other income		467	-	467	1,066
<b>Total income</b>		<b>7,762</b>	<b>813,692</b>	<b>821,454</b>	<b>904,790</b>
<b>Expenditure on:</b>					
Charitable activities:					
Collective advocacy	5	466	394,437	394,903	349,591
Individual advocacy	5	-	482,912	482,912	499,729
<b>Total expenditure</b>		<b>466</b>	<b>877,349</b>	<b>877,815</b>	<b>849,320</b>
<b>Net (expenditure)/income</b>		<b>7,296</b>	<b>(63,657)</b>	<b>(56,361)</b>	<b>55,470</b>
Transfer between funds		(3,145)	3,145	-	-
<b>Net movement in funds</b>		<b>4,151</b>	<b>(60,512)</b>	<b>(56,361)</b>	<b>55,470</b>
Funds at 1 April 2024	16	110,484	487,592	598,076	542,606
Funds at 31 March 2025	16	114,635	427,080	541,715	598,076

The statement of financial activities includes all gains and losses recognised in the year.

**CAPS INDEPENDENT ADVOCACY****BALANCE SHEET  
as at 31 March 2025**

	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Intangible assets	10	703	929
Tangible assets	11	<u>2,373</u>	<u>3,116</u>
		3,076	4,045
<b>Current assets</b>			
Debtors	12	12,396	48,970
Cash at bank and in hand		<u>619,493</u>	<u>673,119</u>
		631,889	722,089
<b>Liabilities</b>			
Creditors: amounts falling due within one year	13	<u>(91,871)</u>	<u>(126,058)</u>
<b>Net current assets</b>		<u>540,018</u>	<u>596,031</u>
<b>Total assets less current liabilities</b>		543,094	600,076
Creditors: amounts falling due after more than one year	14	<u>(1,379)</u>	<u>-</u>
<b>Net assets excluding pension liability</b>		541,715	600,076
Defined benefit pension scheme liability	17	<u>-</u>	<u>(2,000)</u>
<b>Total net assets</b>	15	<u>541,715</u>	<u>598,076</u>
<b>Funds</b>			
Unrestricted funds - general	16	32,991	28,374
Unrestricted funds - designated	16	81,644	82,110
Restricted funds	16	<u>427,080</u>	<u>487,592</u>
		<u>541,715</u>	<u>598,076</u>

The financial statements were approved and authorised for issue by the Management Committee on 14 November 2025 and were signed on their behalf by:



**CAPS INDEPENDENT ADVOCACY****RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES  
for the year ended 31 March 2025**

	<b>2025</b> <b>£</b>	<b>2024</b> <b>£</b>
<b><i>Net (expenditure)/income for the year (as per the SOFA)</i></b>	(56,361)	55,470
<b>Adjustments for:</b>		
DB Pension Scheme deficit contribution and interest	(2,000)	(8,000)
Investment income	(7,280)	(4,328)
Depreciation and amortisation	3,795	6,815
Loss in disposal of fixed assets	533	868
(Decrease)/increase in debtors	36,574	(28,674)
(Decrease) in creditors	(34,276)	(48,009)
<b><i>Net cash (used in) operating activities</i></b>	<u>(59,015)</u>	<u>(25,858)</u>

**STATEMENT OF CASH FLOWS  
for the year ended 31 March 2025**

	Note	<b>2025</b> <b>£</b>	<b>2024</b> <b>£</b>
<b>Cash flows from operating activities:</b>			
<i>Net cash (used in) operating activities</i>		<u>(59,015)</u>	<u>(25,858)</u>
<b>Cash flows from investing activities:</b>			
Investment income		7,280	4,328
Purchase of fixed assets		<u>(3,359)</u>	<u>(3,039)</u>
<b><i>Net cash flow provided by/(used in) investing activities</i></b>		<u>3,921</u>	<u>1,289</u>
<b>Cash flows from financing activities:</b>			
New finance leases		2,759	-
Finance lease payments		<u>(1,291)</u>	<u>(1,439)</u>
<b><i>Net cash flow provided by/(used in) financing activities</i></b>		<u>1,468</u>	<u>(1,439)</u>
<b><i>Change in cash and cash equivalents in the year</i></b>	20	(53,626)	(26,008)
Cash and cash equivalents at the beginning of the year		<u>673,119</u>	<u>699,127</u>
Cash and cash equivalents at the end of the year		<u>619,493</u>	<u>673,119</u>

## **CAPS INDEPENDENT ADVOCACY**

### **NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2025**

#### **1. Accounting policies**

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years unless otherwise stated.

##### **Basis of preparation**

The financial statements have been prepared in accordance with applicable accountancy standards and under the historic cost convention. The financial statements are presented in sterling which is the functional currency of the charity rounded to the nearest £.

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

CAPS Independent Advocacy meets the definition of a public benefit entity under FRS 102.

The financial statements have been prepared on a going concern basis as the Management Committee believes that no material uncertainties exist. The Management Committee has considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. 95% of the charity's income is in already in place for the 2025/26 financial year. £148k of funding is confirmed for 2026/27 and applications for new sources of funding amounting to £187k have been submitted. Applications for £375k of existing income streams are due for submission in November 2025. The Management Committee believes that the budgeted income is sufficient with the level of reserves for the charity to be able to manage its expenditure and to continue as a going concern.

##### **Income**

Income is included in the Statement of Financial Activities (SOFA) when the charity is entitled to the income, it is probable that the income will be received and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Donations and legacies are included in the period in which they are receivable, which is when the charity becomes entitled to the resource.

Grant income for charitable purposes is recognised when the charity has entitlement to the funding, any performance conditions attached to the grant have been met, it is probable the income will be received and the amount can be measured reliably. Such income is only deferred where the donor has specified the funds must be used in a future period or has imposed restrictions which must be met before the charity has unconditional entitlement.

Donated facilities are measured on the basis of the value of the gift to the charity, which is deemed to be the amount the charity would pay on the open market for the facility.

Investment income comprises bank interest which is recognised when the charity is entitled to the income, which is upon notification by the bank of the interest due.

**CAPS INDEPENDENT ADVOCACY****NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 March 2025****1. Accounting policies (continued)****Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accrual basis and is stated gross of any irrecoverable VAT.

Expenditure on charitable activities includes costs incurred in supporting the charity and its objectives. It comprises both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Governance costs comprise those costs involving the public accountability of the charity and its compliance with regulations and best practice and therefore include the costs of independent examination. Other support costs relate to the administrative costs of running the charity and are allocated to charitable activities either directly or on a basis of staff time.

**Pensions**

The charity is a member of the Scottish Voluntary Sector Pension Scheme (The Scheme) which is a multi-employer defined benefit scheme. The Scheme closed to future accrual on 31 March 2010. It is not possible to confirm the charity's share of underlying assets and liabilities of the Scheme; therefore it is accounted for as defined contribution scheme. The Scheme is currently in deficit and a deficit funding arrangement is in place. The net present value of the deficit reduction contributions payable under this agreement are reflected as a provision on the balance sheet and the movements on the provision in each accounting period are reflected in the Statement of Financial Activities.

The charity also operates a group personal pension scheme on a defined contribution basis. Contributions payable are charged to the Statement of Financial Activities in the period to which they relate.

**Operating leases**

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

**Finance leases**

Assets obtained under finance leases are capitalised in the balance sheet and depreciated over the shorter of their estimated useful life or the lease term. The interest element of these obligations is charged to the statement of financial activities over the period of the lease. The capital element of future payments is treated as a liability.

**Intangible fixed assets**

Intangible fixed assets are capitalised at cost. Amortisation is provided at the following annual rates in order to write off each asset over its useful economic life:

Software	- 33% straight line
----------	---------------------

**Fixed assets and depreciation**

Items of equipment are capitalised at cost where the purchase price exceeds £500. All other items are expensed in the year of acquisition.

Depreciation is provided at the following annual rates in order to write off each asset over its useful economic life:

Equipment	- 20% - 33% straight line
Furniture and fittings	- 25% straight line



CAPS INDEPENDENT ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 March 2025

1. Accounting policies (continued)

Debtors

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

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.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement date after allowing for any discounts due.

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.

Funds

Restricted funds are to be used for the specified purposes as laid down by the donor. Unrestricted funds are other income received or generated for the objects of the charity without further specified purpose.

Judgements in applying key sources of estimation uncertainty

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

In preparing these financial statements, the trustees have made the following judgements:

- Determine whether leases entered into by the charity as a lessee are operating or finance leases. These decisions depend on an assessment of whether the risks and rewards of ownership have been transferred from the lessor to the lessee on a lease by lease basis.
- Tangible fixed assets are depreciated over a period to reflect their estimated useful lives. The applicability of the assumed lives is reviewed annually, taking into account factors such as physical condition, maintenance and obsolescence.
- Fixed assets are also assessed as to whether there are indicators of impairment. This assessment involves consideration of the economic viability of the purpose for which the asset is used.

2. Donations and legacies

	2025	2024
	£	£
Miscellaneous donations	15	914

Income from donations and legacies was £15 (2024: £914) of which £15 (2024: £600) was unrestricted and £Nil (2024: £314) was restricted.

**CAPS INDEPENDENT ADVOCACY****NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 March 2025**

<b>3. Income from charitable activities</b>				<b>Restricted 2025 £</b>	<b>Restricted 2024 £</b>
Midlothian Collective Advocacy				8,127	5,219
East Lothian Collective Advocacy				9,943	4,739
Lothian-Wide Collective Advocacy				186,162	196,562
Peer Work Community of Practice (Edinburgh)				20,031	22,293
Arts as Advocacy				65,786	73,192
Thrive Collective Advocacy (Edinburgh)				29,732	33,126
Veterans' Collective Advocacy				31,875	30,000
Edinburgh Collective Advocacy				44,428	33,595
Midlothian Individual Advocacy Service				140,668	143,193
East Lothian Individual Advocacy Service				129,540	139,509
Eating Disorders Individual Advocacy				-	46,999
CYP Advocacy: Children's Hearings				101,576	91,897
CYP Advocacy: Eating Disorders				45,824	78,158
				<u>813,692</u>	<u>898,482</u>
<b>4. Investment income</b>				<b>Unrestricted 2025 £</b>	<b>Unrestricted 2024 £</b>
Bank Interest				<u>7,280</u>	<u>4,328</u>
<b>5. Expenditure on charitable activities</b>					
	<b>Direct costs £</b>	<b>Grants (note 6) £</b>	<b>Support costs (note 7) £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Collective Advocacy	271,948	6,025	116,930	394,903	349,591
Individual Advocacy	<u>336,715</u>	<u>-</u>	<u>146,197</u>	<u>482,912</u>	<u>499,729</u>
	<u>608,663</u>	<u>6,025</u>	<u>263,127</u>	<u>877,815</u>	<u>849,320</u>
<b>Expenditure on charitable activities</b>					
	<b>Direct costs £</b>	<b>Grants (note 6) £</b>	<b>Support costs (note 7) £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Collective Advocacy	246,623	4,200	98,768	349,591	303,219
Individual Advocacy	<u>343,639</u>	<u>-</u>	<u>156,090</u>	<u>499,729</u>	<u>421,315</u>
	<u>590,262</u>	<u>4,200</u>	<u>254,858</u>	<u>849,320</u>	<u>724,534</u>

Expenditure on charitable activities was £877,815 (2024: £849,320) of which £466 (2024: £1,031) was unrestricted and £877,349 (2024: £848,289) was restricted.

**CAPS INDEPENDENT ADVOCACY****NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 March 2025**

<b>6. Grants awarded</b>			<b>2025</b>	<b>2024</b>
			<b>£</b>	<b>£</b>
<b>Grants to individuals (5 : 2024 – 5)</b>			<u>6,025</u>	<u>4,200</u>
<b>7. Support costs</b>	<b>Collective</b>	<b>Individual</b>	<b>Total</b>	<b>Total</b>
	<b>Advocacy</b>	<b>Advocacy</b>	<b>2025</b>	<b>2024</b>
<b>2024/25</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Property	5,682	5,965	11,647	12,130
Staff	97,841	126,924	224,765	218,209
Administration	1,999	3,602	5,601	6,919
Professional	1,583	1,869	3,452	1,329
Governance	<u>9,825</u>	<u>7,837</u>	<u>17,662</u>	<u>16,271</u>
	<u>116,930</u>	<u>146,197</u>	<u>263,127</u>	<u>254,858</u>
<b>Support costs</b>	<b>Collective</b>	<b>Individual</b>	<b>Total</b>	<b>Total</b>
	<b>Advocacy</b>	<b>Advocacy</b>	<b>2024</b>	<b>2023</b>
<b>2023/24</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Property	5,523	6,607	12,130	7,275
Staff	80,882	137,327	218,209	177,460
Administration	2,579	4,340	6,919	4,718
Professional	588	741	1,329	906
Governance	<u>9,196</u>	<u>7,075</u>	<u>16,271</u>	<u>14,599</u>
	<u>98,768</u>	<u>156,090</u>	<u>254,858</u>	<u>204,958</u>

Governance costs include auditors' fees of £6,000 (2024: £5,634).

**CAPS INDEPENDENT ADVOCACY****NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 March 2025****8. Staff costs and numbers**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Staff costs during the year were as follows:		
Salaries and wages	634,266	607,885
Social security costs	50,208	45,959
Pension costs	28,967	28,820
	<u>713,441</u>	<u>682,664</u>

The average number of employees (part time and full time) during the year was as follows:

	<b>2025</b>	<b>2024</b>
	<b>No.</b>	<b>No.</b>
Chief Executive Officer	1	1
Administration	2	3
Collective Advocacy	10	8
Individual Advocacy	15	16
	<u>28</u>	<u>28</u>

There were no employees with emoluments exceeding £60,000 in the year ended 31 March 2025 (2024: none).

In the opinion of the Management Committee the total amount of employee benefits received by key management personnel was £136,201 (2024: £131,608). The key management personnel is deemed to be the Chief Executive Officer, Collective Advocacy Manager and Individual Advocacy Manager (2024: Chief Executive Officer, Collective Advocacy Manager and Individual Advocacy Manager).

**9. Management Committee remuneration and expenses**

No member of the Management Committee received remuneration in the year. One member (2024: One) of the Management Committee was reimbursed £131 (2024: £99) during the year for sundry expenses in their role as a volunteer. Trustee indemnity liability insurance amounted to £167 (2024: £113) for the year.

**CAPS INDEPENDENT ADVOCACY****NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 March 2025****10. Intangible fixed assets**

	<b>Software £</b>
<b>Cost</b>	
At 1 April 2024	11,719
Additions	<u>600</u>
At 31 March 2025	<u>12,319</u>
<b>Amortisation</b>	
At 1 April 2024	10,790
Charge for the year	<u>826</u>
At 31 March 2025	<u>11,616</u>
<b>Net book value</b>	
At 31 March 2025	<u>703</u>
At 31 March 2024	<u><u>929</u></u>

**11. Tangible fixed assets**

	<b>Equipment £</b>	<b>Furniture and fittings £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 April 2024	25,416	7,091	32,507
Additions	2,759	-	2,759
Disposals	<u>(8,602)</u>	<u>-</u>	<u>(8,602)</u>
At 31 March 2025	<u>19,573</u>	<u>7,091</u>	<u>26,664</u>
<b>Depreciation</b>			
At 1 April 2024	22,300	7,091	29,391
Charge for the year	2,969	-	2,969
On disposals	<u>(8,069)</u>	<u>-</u>	<u>(8,069)</u>
At 31 March 2025	<u>17,200</u>	<u>7,091</u>	<u>24,291</u>
<b>Net book value</b>			
At 31 March 2025	<u>2,373</u>	<u>-</u>	<u>2,373</u>
At 31 March 2024	<u>3,116</u>	<u>-</u>	<u>3,116</u>

Included within office equipment are assets held under finance leases with a net book value of £1,839 (2024: £Nil). Depreciation on these assets in the year was £920 (2024: £1,439).

**CAPS INDEPENDENT ADVOCACY****NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 March 2025**

<b>12. Debtors</b>	<b>2025 £</b>	<b>2024 £</b>
Trade debtors	-	656
Grants receivable	-	37,944
Prepayments	8,844	4,119
Other debtors	3,552	6,251
	<u>12,396</u>	<u>48,970</u>
<b>13. Creditors: amounts falling due within one year</b>	<b>2025 £</b>	<b>2024 £</b>
Trade creditors	1,472	598
Deferred income	41,334	58,867
Accruals	27,452	53,420
Taxation and social security	20,693	12,342
Finance lease	920	831
	<u>91,871</u>	<u>126,058</u>
Deferred income brought forward	58,867	105,432
Deferred income released in year	(58,867)	(105,432)
Income deferred in year	<u>41,334</u>	<u>58,867</u>
Deferred income carried forward	<u>41,334</u>	<u>58,867</u>

Deferred income comprises grants received in advance for projects which must be used in the period 1 April 2025 to 31 March 2026.

<b>14. Creditors: amounts falling due after more than one year</b>	<b>2025 £</b>	<b>2024 £</b>
Finance lease	<u>1,379</u>	<u>-</u>

As at 31 March 2025 the charity was committed to making the following total payments in respect of non-cancellable finance leases:

	<b>2025 £</b>	<b>2025 £</b>
Amounts due:		
Within one year	920	831
Within two to five years	<u>1,379</u>	<u>-</u>
	<u>2,299</u>	<u>831</u>

**CAPS INDEPENDENT ADVOCACY****NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 March 2025****15. Analysis of net assets between funds**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total £</b>
Fixed assets	-	3,076	3,076
Current assets	114,635	517,254	631,889
Creditors: amounts falling due within one year	-	(91,871)	(91,871)
Creditors: amounts falling due after more than one year	-	(1,379)	(1,379)
SVSPS pension scheme liability	-	-	-
<b>Total net assets at 31 March 2025</b>	<b>114,635</b>	<b>427,080</b>	<b>541,715</b>

**Analysis of net assets between funds**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total £</b>
Fixed assets	-	4,045	4,045
Current assets	111,092	610,997	722,089
Creditors: amounts falling due within one year	-	(126,058)	(126,058)
SVSPS pension scheme liability	(608)	(1,392)	(2,000)
<b>Total net assets at 31 March 2024</b>	<b>110,484</b>	<b>487,592</b>	<b>598,076</b>

**CAPS INDEPENDENT ADVOCACY****NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 March 2025****16. Movement in funds**

<b>2024/25</b>	<b>At 1 April 2024 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>At 31 March 2025 £</b>
<b>Unrestricted</b>					
General fund	28,374	7,762	-	(3,145)	32,991
Designated fund	82,110	-	(466)	-	81,644
	<u>110,484</u>	<u>7,762</u>	<u>(466)</u>	<u>(3,145)</u>	<u>114,635</u>
<b>Restricted</b>					
Midlothian Collective Advocacy	68,698	8,127	(8,127)	-	68,698
East Lothian Collective Advocacy	17,768	9,943	(9,943)	-	17,768
Lothian-wide Collective Advocacy*	225,917	186,162	(185,225)	(66,000)	160,854
Peer Work Community of Practice	10,563	20,031	(19,961)	-	10,633
Arts as Advocacy	35,809	65,786	(70,686)	-	30,909
Thrive Collective Advocacy	19,621	29,732	(30,241)	-	19,112
Veterans' Collective Advocacy	328	31,875	(24,727)	-	7,476
Edinburgh Collective Advocacy	(2,616)	44,428	(45,527)	-	(3,715)
Midlothian Individual Advocacy	13,138	140,668	(144,675)	-	9,131
East Lothian Individual Advocacy	59,492	129,540	(131,930)	-	57,102
Eating Disorders Individual Advocacy	15,107	-	(49,371)	66,000	31,736
CYP Advocacy: Children's Hearings	(6,713)	101,576	(98,632)	3,145	(624)
CYP Advocacy: Eating Disorders	28,784	45,824	(57,918)	-	16,690
Headquarters	1,696	-	(386)	-	1,310
	<u>487,592</u>	<u>813,692</u>	<u>(877,349)</u>	<u>3,145</u>	<u>427,080</u>
	<u>598,076</u>	<u>821,454</u>	<u>(877,815)</u>	<u>-</u>	<u>541,715</u>

\*Lothian-wide Collective Advocacy includes the Collective Advocacy capacity building fund which merged into a single fund on 1 April 2023

The transfer of £66,000 from the Lothian-wide Collective Advocacy fund to the Eating Disorder Individual Advocacy fund was effected with the approval of the funder.

A transfer of £3,145 was made from unrestricted funds to the CPY Advocacy: Children's Hearings fund by decision of the Management Committee.



**CAPS INDEPENDENT ADVOCACY****NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 March 2025****16. Movement in funds (continued)**

<b>2023/24</b>	<b>At 1 April 2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>At 31 March 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted</b>					
General fund	22,380	5,994	-	-	28,374
Designated fund	83,141	-	(1,031)	-	82,110
	<u>105,521</u>	<u>5,994</u>	<u>(1,031)</u>	<u>-</u>	<u>110,484</u>
<b>Restricted</b>					
Midlothian Collective Advocacy	68,698	5,219	(5,219)	-	68,698
East Lothian Collective Advocacy	17,768	4,739	(4,739)	-	17,768
Lothian-wide Collective Advocacy*	191,277	196,562	(161,922)	-	225,917
Peer Work Community of Practice	6,815	22,293	(18,545)	-	10,563
Arts as Advocacy	27,183	73,192	(64,566)	-	35,809
Thrive Collective Advocacy	13,867	33,440	(27,686)	-	19,621
Veterans' Collective Advocacy	-	30,000	(29,672)	-	328
Edinburgh Collective Advocacy	-	33,595	(36,211)	-	(2,616)
Midlothian Individual Advocacy	9,807	143,193	(139,862)	-	13,138
East Lothian Individual Advocacy	59,838	139,509	(139,855)	-	59,492
Eating Disorders Individual Advocacy	15,766	46,999	(47,658)	-	15,107
CYP Advocacy: Children's Hearings	(858)	91,897	(97,752)	-	(6,713)
CYP Advocacy: Eating Disorders	25,292	78,158	(74,666)	-	28,784
Headquarters	1,632	-	64	-	1,696
	<u>437,085</u>	<u>898,796</u>	<u>(848,289)</u>	<u>-</u>	<u>487,592</u>
	<u>542,606</u>	<u>904,790</u>	<u>(849,320)</u>	<u>-</u>	<u>598,076</u>

\*Lothian-wide Collective Advocacy includes the Collective Advocacy capacity building fund which merged into a single fund on 1 April 2023.

The deficit arising on the Edinburgh Collective Advocacy fund is the result of start-up costs being higher than anticipated. The deficit arising on the CYP Advocacy: Children's Hearing fund arises from an overspend arising from staff pay costs and increased travel costs. It is hoped these deficits can be met from future funding pots, hence no transfer has been made from unrestricted funds.

## **CAPS INDEPENDENT ADVOCACY**

### **NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2025**

#### **16. Movement in funds (continued)**

The purpose of each fund is as follows:

##### *Designated funds*

The purpose of these funds is to cover the ongoing annual pension deficit payments relating to the liability of the Edinburgh Collective Advocacy project that closed in 2011-2012.

##### *Restricted funds*

##### *Midlothian Collective Advocacy*

To provide independent collective advocacy to people in Midlothian who use mental health services.

##### *East Lothian Collective Advocacy*

To provide independent collective advocacy to people in East Lothian who use mental health services, and those who are affected by their use of drugs or alcohol.

##### *Lothian-wide Collective Advocacy*

To facilitate independent collective advocacy groups for adults in Lothian, around identified mental health conditions, or areas of mental health interest, and ensure their views are heard.

##### *Peer Work Community of Practice*

To strengthen the voices of those involved in mental health Peer work in Edinburgh (paid or unpaid) through Collective Advocacy creating development opportunities to raise the awareness and understanding of Peer work.

##### *Arts as Advocacy*

To enable people to voice their mental health experiences in artistic ways within the year round Thrive Arts programme, reducing barriers to participating by administering a small grants programme. This includes the annual Out Of Sight Out Of Mind exhibition and the Scottish Mental Health Arts Festival.

##### *Thrive Collective Advocacy Projects*

To enable the voice of the LGBTQIA+ community and the voices of people from minority ethnic backgrounds, in Edinburgh, to use their experiences to mental health services to inform the design and improvement of those services.

##### *Veterans' Collective Advocacy*

To provide independent collective advocacy to veterans living anywhere in Scotland.

##### *Edinburgh Collective Advocacy*

To provide independent collective advocacy to adults in Edinburgh who use mental health services.

##### *Midlothian Individual Advocacy*

To provide independent individual advocacy to adults in Midlothian who have mental health issues, those who are affected by their use of drugs or alcohol and people from the LGBTQIA+ community.

##### *East Lothian Individual Advocacy*

To provide independent individual advocacy to adults in East Lothian who have mental health issues, those who are affected by their use of drugs or alcohol, and people from the LGBTQIA+ community.

##### *Eating Disorders individual advocacy*

To provide specialist independent individual advocacy to adults experiencing eating disorders in hospital and in the community, throughout Lothian.

## **CAPS INDEPENDENT ADVOCACY**

### **NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2025**

#### **16. Movement in funds (continued)**

##### *CYP Advocacy: Children's Hearings*

To provide independent individual advocacy to children and young people in East Lothian and Midlothian who are referred to the Children's Hearings System or involved as a sibling. We are also commissioned to act as 'alternate' provider in Edinburgh and Scottish Borders.

##### *CYP Advocacy: Eating Disorders*

To provide specialist independent individual advocacy to children and young people experiencing eating disorders in hospital and in the community, throughout Lothian.

##### *Headquarters*

To cover costs incurred by the organisation as a whole, which are then apportioned to the discrete advocacy projects.

#### **17. Pension Commitments**

##### *Defined benefit pension arrangements*

The charity participates in the Scottish Voluntary Sector Pension Scheme, a multi-employer scheme which provides benefits to some 77 non-associated employers. The scheme is a defined benefit scheme in the UK. It is not possible for the charity to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore, it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore, the charity is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out with an effective date of 30 September 2023. This actuarial valuation was certified on 27 June 2024 and showed assets of £86.2m, liabilities of £88.2m and a deficit of £2.0m. From 1 June 2024 the majority of employers no longer pay deficit contributions.

Some employers have agreed concessions (both past and present) with the Trustees have contributions up to 28 February 2034.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2020. This valuation showed assets of £155.3m, liabilities of £160.0m and a deficit of £6.7m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

**CAPS INDEPENDENT ADVOCACY****NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 March 2025****17. Pension Commitments (continued)**

Deficit contributions

From 1 April 2022 to 31 May 2024:

£1,473,969 per annum  
(payable monthly and increasing by 3% each year on 1st April)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the scheme liabilities.

Where the scheme is in deficit and where the charity has agreed to a deficit funding arrangement the charity recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

**PRESENT VALUES OF PROVISION**

	<b>2025</b> <b>£'000</b>	<b>2024</b> <b>£'000</b>	<b>2023</b> <b>£'000</b>
Present value of provision	-	2	10

**RECONCILIATION OF OPENING AND CLOSING PROVISIONS**

	<b>2025</b> <b>£'000</b>	<b>2024</b> <b>£'000</b>
Provision at start of year	2	10
Unwinding of the discount factor (interest expense)	-	-
Deficit contribution paid	(2)	(8)
Re-measurements – impact of any change in assumptions	-	-
Re-measurements – amendments to the contribution schedule	-	-
Provision at end of year	-	2

**INCOME AND EXPENDITURE IMPACT**

	<b>2025</b> <b>£'000</b>	<b>2024</b> <b>£'000</b>
Interest expense	-	-
Re-measurements – impact of any change in assumptions	-	-
Re-measurements – amendments to the contribution schedule	-	-
	-	-

**CAPS INDEPENDENT ADVOCACY****NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 March 2025****17. Pension Commitments (continued)**

<b>ASSUMPTIONS</b>	<b>2025</b>	<b>2024</b>	<b>2023</b>
	<b>% per annum</b>	<b>% per annum</b>	<b>% per annum</b>
Rate of discount	<u>4.98</u>	<u>4.90</u>	<u>5.40</u>

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

*Defined contribution scheme*

The charity entered into a defined contribution scheme from 1 April 2010. Employer contributions payable in the year were £28,967 (2024: £28,820). The amount included within creditors at the year end is £4,265 (2024: £4,172).

**18. Contingent liabilities**

A withdrawal debt is due in the event of the charity ceasing to participate in the SVSPS (by ceasing to make deficit contributions or closing down), or the Scheme winding up. The charity's withdrawal debt at 30 September 2024 was estimated as £113,703.

**19. Lease commitments**

As at 31 March 2025 the charity was committed to making the following total payments in respect of non-cancellable operating leases:

	<b>2025</b>	<b>2024</b>
	<b>Land and buildings</b>	<b>Land and buildings</b>
	<b>£</b>	<b>£</b>
Amounts due:		
Within one year	24,096	24,096
1-5 years	<u>50,112</u>	<u>74,182</u>
Total	<u>74,208</u>	<u>98,278</u>

**20. Analysis of changes in net funds**

	<b>At 1 April</b>	<b>Cashflows</b>	<b>At 31 March</b>
	<b>2024</b>		<b>2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Lease liabilities	(831)	(1,468)	(2,299)
Cash and cash equivalents	<u>673,119</u>	<u>(53,626)</u>	<u>619,493</u>
<b>Net funds</b>	<u>672,288</u>	<u>(55,094)</u>	<u>617,194</u>

**21. Related party transactions**

One member of key management personnel also provided freelance IT consultancy services to the charity as a cost of £1,063 (2024: £2,754).