

**EAST AYRSHIRE ADVOCACY SERVICES LIMITED  
ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2026**

**R.A. Clement & Co.  
(Incorporating Clement & Son)  
Chartered Certified Accountants  
1 Seaford Street  
KILMARNOCK  
KA1 2BZ**

**Tel: (01563) 522783  
Fax: (01563) 571073**

**Principal: W.A. Wyllie**

**EAST AYRSHIRE ADVOCACY SERVICES LIMITED**

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**EAST AYRSHIRE ADVOCACY SERVICES LIMITED  
COMPANY INFORMATION**

**CHAIRPERSON**

Allison Black Appointed 22.5.24

**VICE CHAIRPERSON**

**TREASURER**

Jean Wilson Appointed 08.07.09

**DIRECTORS**

Evelyn Hilton Appointed 22.02.23  
Jean Wilson Appointed 07.11.01  
Irene Clark Appointed 22.10.01  
Neill Clark Resigned 03.02.26  
Ian Broadhurst Appointed 25.9.24

**SECRETARY**

Allison Black Acting 11.11.09

**C.E.O.**

Neill Clark

**COMPANY No.**

218532

**OSCR No.**

SC023540

**REGISTERED OFFICE**

20 Lindsay Street  
**KILMARNOCK**  
KA1 2BB

**INDEPENDENT EXAMINER**

W.A. Wyllie  
R.A. Clement & Co.  
Chartered Certified Accountants  
1 Seaford Street  
**KILMARNOCK**  
KA1 2BZ

**BANKERS:**

Santander  
97 King Street  
**KILMARNOCK**  
KA1 1QD

**EAST AYRSHIRE ADVOCACY SERVICES LIMITED**  
**BOARD OF DIRECTORS' REPORT FOR THE YEAR ENDED 31ST MARCH 2026**

The Board of Directors present its Report and Financial Statements for the year ended 31st March, 2026.

*STRUCTURE, GOVERNANCE & MANAGEMENT:*

The Company is limited by guarantee and governed by its memorandum and Articles of Association which have no special restrictions. In the event of the company being wound up members are required to contribute an amount not exceeding £1. The Articles of Association were updated in 2025/26 to better reflect the diversity of client groups with which the charity works and to enhance governance.

*RECRUITMENT AND APPOINTMENT OF DIRECTORS:*

Directors are appointed to be Board by existing members but fall to retire from office by rotation, every three years.

No grant funding providers or other bodies are entitled to appoint any member of the Board.

Due to the variety of client groups with whom the charity works, the Board of Directors seeks to ensure that their needs are appropriately reflected through the diversity of its membership. The charity continues to seek willing individuals to enhance and maintain the broad skill mix of its Directors. This is done through local networking. In the event of particular skills being lost due to retirement, individuals are approached to offer themselves for election to the Board of Directors.

*DIRECTORS' INDUCTION AND TRAINING:*

Directors are already familiar with the practical work of the charity having been members prior to appointment. They are encouraged to attend staff induction sessions to familiarise themselves with the charity and the context within which it operates.

These sessions are led by the senior management and cover:-

- > The operational framework of the charity including roles and responsibilities of staff and directors.
- > Resources and current financial position.
- > Current service legal agreement and future plans for the charity.

Directors are also encouraged to highlight any additional training needs which they may have appropriate to the operations of the charity.

*ORGANISATIONAL STRUCTURE:*

East Ayrshire Advocacy Services Ltd has a Board of Directors. The maximum and minimum number is determined from time to time by ordinary resolution as per the memorandum and articles of Association. The main strategic decisions are taken by the Board of Directors and they are responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The CEO has responsibility for the day to day operational management of the services, including supervision of the staff team and also ensuring that the team continue to develop their skills and working practices are in line with good practice.

**EAST AYRSHIRE ADVOCACY SERVICES LIMITED**  
**BOARD OF DIRECTORS' REPORT FOR THE YEAR ENDED 31ST MARCH 2026**

*RELATED PARTIES:*

The charity is guided by both the local advocacy strategy (East Ayrshire) and the Ayrshire-wide advocacy strategy. At a national level, both the implementation of the Mental Health (Care & Treatment)(Scotland) Act and the Adult Support and Protection (Scotland) Act, has led to significant expansion of the service in line with the principles of the aforementioned legislation. Senior management have represented the charity on the many strategic groups involving local authority, health and voluntary section agencies. This has proved invaluable in establishing improved links within the community and raising awareness of the service.

*RISK MANAGEMENT:*

The Directors continue to identify and address any perceived risks to the integrity and continued wellbeing of the company and its activities. They identify, as a major potential risk that, by the nature of the company's stated objective, they could find themselves in conflict with East Ayrshire Health & Social Care Partnership who are the main grant providers.

The Directors have offset such risk by ensuring proper contracts for all funding for agreed periods.

A further risk is identified with regard to the welfare and safety of the company's staff and advocacy consultants dealing, as they often are, with mental ill health.

This risk is offset by careful training of staff and consultants and the issue of appropriate personal alarm and safety equipment. Procedures are in place to ensure compliance with health & safety of staff, clients and visitors to the office base.

*OBJECTIVES AND ACTIVITIES:*

The Advocacy Service's principle activity continues to be the promotion of any charitable purposes for the benefit of the inhabitants of the East Ayrshire Council area for the following objects:-

- > The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.
- > The promotion of equality and diversity.
- > The advancement of human rights, conflict resolution and reconciliation.
- > The advancement of citizenship and community development.
- > The advancement of education through the provision and promotion of independent advocacy.

*FINANCIAL REVIEW:*

Against the backdrop of expansions and increased demands of services and pressures on funding the Advocacy service has continued to manage its finances for the period up to 31st March, 2026.

*PRINCIPAL FUNDING SOURCES:*

The Directors always seek to maintain sufficient cash reserves as will allow three months normal operation of the company's services. Reserves are held on short call bank deposit. The Company does not make grants to other bodies.

Company No. SC218532

**EAST AYRSHIRE ADVOCACY SERVICES LIMITED**  
**BOARD OF DIRECTORS' REPORT FOR THE YEAR ENDED 31ST MARCH 2026**  
*PLANS FOR FUTURE PERIODS:*

EAAS Ltd plans to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements. Core funding has been confirmed until March 2027 via the East Ayrshire Health and Social Care Partnership. The Scottish Government has awarded up to £92,307 pa until 31st March 2027 to provide children's advocacy in children's hearing and cross-border residential care.

The new management structure introduced within EAAS following the new C.E.O. taking over the role on 1st November 2024 is working well, with the three Team Leaders supporting the CEO through the management team and regular management team meetings.

*RESPONSIBILITIES OF THE DIRECTORS:*

Company Law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the Directors should follow best practice and:

- > select suitable accounting policies and then apply them consistently;
- > make judgments and estimates that are reasonable and prudent; and
- > prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The Directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Directors are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

*AUDITORS / INDEPENDENT EXAMINERS:*

With the implementation of the provisions of the Companies Act 2006, East Ayrshire Advocacy Services Limited, being a charitable company with a gross level of Incoming Resources not exceeding £1,000,000 is entitled, as from 1st April, 2008, to have its annual accounts subject to an Independent Examination rather than a full audit.

In the circumstances, the Board have resolved to dispense with an audit for the periods commencing 1st April, 2008 onwards and to have the financial statements subject instead to an Independent Examination. They have appointed W.A. Wyllie of Messrs. R.A. Clement & Co., Chartered Certified Accountants to carry out this task. His report follows this. The Independent Examiner has expressed his willingness to continue in office.

This report has been prepared in accordance with the Statement of Recommended Practice; Accounting and Reporting by Charities (issued March 2005) and in accordance with the special provisions of the Companies Act relating to small entities.

Approved by the Board on 16/6/26 and signed on its behalf by:-

..... Alison Blood (SECRETARY / CHAIRPERSON)

Dated: 16/6/26

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS  
ON THE ACCOUNTS OF EAST AYRSHIRE ADVOCACY SERVICES LIMITED**

I report on the Accounts of East Ayrshire Advocacy Services Limited for the year ended 31st March, 2026, which are set out on pages 5 to 10.

*RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND EXAMINER:*

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

*BASIS OF 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the Accounts and seeks explanations from the Directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the Accounts.

*INDEPENDENT EXAMINER'S STATEMENT:*

In the course of my examinations, no matter has come to my attention.

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



William Wyllie, FCCA  
R.A. Clement & Co.  
Chartered Certified Accountants  
1 Seaford Street  
**KILMARNOCK**  
KA1 2BZ

Dated:..... 23/6/26 .....

**EAST AYRSHIRE ADVOCACY SERVICES LIMITED**  
**STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME & EXPENDITURE**  
**FOR THE YEAR ENDED 31ST MARCH 2026**

		<b>General</b>	<b>General</b>
		<b>Fund</b>	<b>Fund</b>
	<b>NOTE</b>	<b>2026</b>	<b>2025</b>
<b>INCOMING RESOURCES:</b>			
<i>CHARITABLE ACTIVITIES:</i>			
Grants	3	586,337	572,384
<i>GENERATED FUNDS:</i>			
Bank & Other interest received		<u>40</u>	<u>65</u>
<i>Total Incoming Resources</i>		<u>586,377</u>	<u>572,449</u>
<b>RESOURCES EXPENDED:</b>			
Charitable Activities		504,407	480,782
Governance Costs		<u>84,040</u>	<u>97,128</u>
<i>Total Resources Expended</i>		<u>588,447</u>	<u>577,910</u>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		- 2,070	- 5,461
<i>Fund Balances b/fd at 1.4.25</i>		<u>55,650</u>	<u>61,111</u>
<i>FUND BALANCES c/fd at 31.3.26</i>		<u>53,580</u>	<u>55,650</u>

**CONTINUING OPERATIONS**

None of the Company's charitable activities were acquired or discontinued during the current or previous year.

**EAST AYRSHIRE ADVOCACY SERVICES LIMITED**      Company No. SC218532  
**BALANCE SHEET AS AT 31ST MARCH 2026**

	Note	2026	2025
FIXED ASSETS:	7	<u>5,358</u>	<u>7,656</u>
 CURRENT ASSETS:			
Debtors		139,518	7,911
Prepayment		4,651	4,637
Santander Development Account		4,083	4,043
Santander Current Account		26,214	35,052
Cash In Hand		<u>139</u>	<u>330</u>
		<u>174,605</u>	<u>51,973</u>
 CURRENT LIABILITIES – AMOUNTS FALLING DUE WITHIN ONE YEAR:			
Creditors		6,018	3,979
Deferred Income		<u>120,365</u>	<u>-</u>
		<u>126,383</u>	<u>3,979</u>
NET CURRENT ASSETS:		<u>48,222</u>	<u>47,994</u>
TOTAL NET ASSETS:		<u>53,580</u>	<u>55,650</u>
 FUNDS AT 31ST MARCH 2026:			
General Fund		<u>53,580</u>	<u>55,650</u>


The Directors have taken advantage of the Companies Act 2006 in not having these Accounts audited under Section 477 (total exemption).

The Directors have confirmed that no notice has been deposited under Section 476 of the Companies Act 2006.

The Directors confirm that they are responsible for:-

- i. ensuring that the Company keeps adequate accounting records which comply with Section 386 of the Companies Act 2006;
- ii. preparing Accounts which give a true and fair view of the state of affairs of the Company as at the end of the financial year and its results for the financial year in accordance with the requirements of sections 394 & 395 of the Companies Act 2006 and which otherwise comply with the requirements of this Act relating to Accounts, so far as applicable to the Company.

Approved by the Board

  
 \_\_\_\_\_ – Chairperson

Dated: ..... 16/6/26 .....

**EAST AYRSHIRE ADVOCACY SERVICES LIMITED**  
**NOTES FORMING THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2026**

1 ACCOUNTING POLICIES:

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

a. BASIS OF ACCOUNTING:

The Financial Statements have been prepared under the Historical Cost Convention, in accordance with the Companies Act 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities, issued March 2005.

b. INCOMING RESOURCES:

All incoming resources are included in the Statement of Financial Activities where the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:-

Voluntary income is received by way of grants and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

c. RESOURCES EXPENDED:

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it

- > Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- > Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the reporting accountant's fees and costs linked to the strategic management of the charity.
- > All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, e.g., floor area, per capital or estimated wage as set out in Note 3.

d. FIXED ASSETS:

Fixed Assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, at the following rates and bases per annum.

Plant, Machinery, Fixtures and Fittings	30% Reducing Balance
Permanent Improvements	33% Straight Line

**EAST AYRSHIRE ADVOCACY SERVICES LIMITED**  
**NOTES FORMING THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2026**

1 ACCOUNTING POLICIES (Cont'd):

e. GOING CONCERN:

As in previous years and throughout the year to 31st March 2026, the Charity's Core Funding was dependent on direct funding from two providers under a three year contract. East Ayrshire Health and Social Care Partnership continues to provide Core Funding until March 2027, plus a further review will take place. This will enable the charity to continue operation for at least one years from the date of approval of these Financial Statements. Our Children's Hearing service was established in 2020 through funding from the Scottish Government and is confirmed until 31st March 2027, with additional funding being awarded to provide independent advocacy support to children and young people in cross-border residential care. East Ayrshire Alcohol and Drug Partnership continue to fund a full-time post to support people with Alcohol and Drug Addiction on an Annual basis. Further funding was awarded by the East Ayrshire Health and Social Care Partnership in October 2022 for a full time post to evaluate Adult Support and Protection procedures. On this basis, the Directors consider it appropriate to prepare Financial Statements on a going concern basis and the Financial Statements do not contain any adjustments that would result from any future shortfall in income.

2	<i>STAFF COSTS AND NUMBERS:</i>	<b>2026</b>	<b>2025</b>
	Direct Expenditure – Staff Salaries:		
	Gross	344,233	383,540
	Employer NIC	30,724	25,887
	Employer Pension	7,528	7,462
	Support Costs – Staff Salaries:		
	Gross	21,039	19,102
	Employer NIC	2,405	1,381
	Employer Pension	302	-
	Directors' Remuneration:		
	Gross	46,069	72,706
	Employer NIC	6,160	7,523
	Employer Pension	-	895

The Company employed 16 employees during the year (2025 20 employees) for activities directly relating to furthering charity's objectives and a further 1 employee for administration and support (2025 1 employee). Over and above the company employed 1 of the directors as Manager of the charity until the introduction of updated Articles of Association in late 2025 at which time the Manager/CEO resigned from being a Director to enhance governance.(see Note 5 below).

**EAST AYRSHIRE ADVOCACY SERVICES LIMITED**

**NOTES FORMING THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026**

**3 INCOMING RESOURCES FROM ACTIVITIES TO FURTHER THE CHARITY'S OBJECTS:**

	<b>Unrestricted</b>	
	<b>2026</b>	<b>2025</b>
Health & Social Care Partnership - Core Funding	377,462	366,455
Health & Social Care Partnership - Alcohol & Drugs Partnership	33,182	33,182
Health & Social Care Partnership - Adult Support & Protection	29,564	29,564
Health & Social Care Partnership - Additional Funding	31,648	31,647
Scottish Government	71,221	66,606
Other Grants	-	670
Integration Funding	20,600	20,600
HMP Funding	22,660	22,660
Donation	-	1,000
	<u>586,337</u>	<u>572,384</u>

**4 TOTAL RESOURCES EXPENDED:**

**Provision of Premises -**

	<b>Basis of Allocation</b>		<b>Charitable Purposes</b>		<b>Governance</b>	
<b>Note</b>	<b>Advocacy</b>	<b>Advocacy</b>	<b>2026</b>	<b>2025</b>	<b>2026</b>	<b>2025</b>
<b>COSTS DIRECTLY ALLOCATED TO ACTIVITIES:</b>						
Computer Costs & Website Design	Usage	10,251	-	10,251	20,502	8,330
Staff Costs	4 Direct	382,485	-	-	382,485	341,143
Staff Settlement Payment	Direct	-	-	-	-	-
Phone	Usage	8,170	545	2,179	10,893	13,496
Travel	Direct	21,571	-	-	21,571	19,312
Training	Direct	1,302	-	-	1,302	958
Directors' Remuneration	4&5 Direct	26,115	-	26,115	52,229	93,537
Printing, Stationery and Advertising	Usage	11,106	740	2,962	14,808	14,374
Examiner's Fees – Accounts, etc.	Direct	-	-	4,296	4,296	3,936
<b>SUPPORT COSTS ALLOCATED TO ACTIVITIES:</b>						
Office Staff Wages	4 Direct	-	-	23,746	23,746	22,128
Rent and Rates	Floor Space	26,225	1,748	6,993	34,966	33,791
Heat and Light	Floor Space	2,582	172	689	3,443	5,984
Insurance	Floor Space	603	40	161	804	2,003
Repairs & Renewals	Floor Space	1,774	118	473	2,365	26
Legal Fees	Direct	-	-	-	-	-
Consultancy Fees	Direct	-	-	3,000	3,000	1,698
Miscellaneous	Usage	7,229	482	1,928	9,639	13,825
Bank Charges	Transactions	-	-	100	100	93
Depreciation	Usage	1,149	-	1,149	2,298	3,276
		<u>500,561</u>	<u>3,846</u>	<u>84,040</u>	<u>588,447</u>	<u>577,910</u>

**EAST AYRSHIRE ADVOCACY SERVICES LIMITED**  
**NOTES FORMING THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2026**

5 *DIRECTORS' REMUNERATION AND RELATED PARTY TRANSACTIONS:*

One members of the Board of Directors, employed by the charity received remuneration, as detailed in Note 4 above. No other members of the Board received any remuneration during the year (2025 Nil).

None of the Directors nor any person related to the Charity had any personal interest in any contact or transaction entered into by the Charity during the year (2025 Nil).

The details of the Directors who received remuneration and the amounts involved are as follows:-

		2026	2025
Irene Clark,	Gross Salary	-	22,983
Manager	Employers NIC	-	2,439
Lesley Wilson	Gross Salary	-	15,084
	Employers NIC	-	1,663
	Employer Pension	-	334
	Out of pocket expenses reimbursed (travel)	-	47
Neill Clark	Gross Salary	46,069	45,948
	Employers NIC	6,160	5,086

Following introduction of the updated Articles of Association, no members of the Board of Directors were employed by the charity / received remuneration.

The Directors are employed by the Charity under their Contract of Employment. Similarly, they receive reimbursement from the Charity, as their employer, for out of pocket expenses (mainly travel) wholly, necessarily and exclusively incurred in the performance of their duties under their employment contract on the same basis as all other employees of the Charity.

The Directors in question nor any parties associated with them has received any other benefits other than those disclosed above.

Under the Income Taxes (Trading and Other Income) Act 2005, the Company is exempt from Corporation and Income Taxes.

		<b>Permanent Improve.</b>	<b>Plant &amp; Equipment</b>	<b>Fixtures &amp; Fittings</b>	<b>Total</b>
6	<i>FIXED ASSETS – TANGIBLE:</i>				
	<b>COST:</b>				
	As at 1.4.25	17,236	48,881	12,910	79,027
	Added During Year	-	-	-	-
		<u>17,236</u>	<u>48,881</u>	<u>12,910</u>	<u>79,027</u>
	<b>DEPRECIATION:</b>				
	As at 1.4.25	17,234	43,661	10,476	71,371
	Charge for year	-	1,567	731	2,298
	As at 31.3.26	<u>17,234</u>	<u>45,228</u>	<u>11,207</u>	<u>73,669</u>
	<b>NET BOOK VALUE</b>				
	As at 31.3.26	2	3,653	1,703	5,358
		=====	=====	=====	=====
	As at 1.4.25	2	5,220	2,434	7,656
		=====	=====	=====	=====

Plant and Equipment includes computer equipment with a Net Book Value of £3,517 (2025 £5,026). This contains a Database of cases handled and in progress. As such it is held for activities directly relating to furthering charity's objectives. The remaining Fixed Assets are held for general governance and administration purposes.

7 *CAPITAL GUARANTEE:*

In the event of the company being wound up, the Liability of each Member will not exceed £1.