

SCOTTISH CHARITY REFERENCE: SC031518

EARS Independent Advocacy Service (SCIO)

Report and Financial Statements

For the year ended 31 March 2024

CT:

EARS Independent Advocacy Service (SCIO)
Report and Financial Statements
For the year ended 31 March 2024

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EARS Independent Advocacy Service (SCIO)

Report of the Trustees

For the year ended 31 March 2024

The trustees present their report and the financial statements for the year ended 31st March 2024

Objectives, Activities and Achievements

The principal object of the charity is to provide and promote independent advocacy in Scotland, particularly for older people (65+); adults (16+) with a physical disability or an Acquired Brain Injury (ABI); adults (16+) with a learning disability/autism and those surviving a Stroke. In fulfilment of its objectives, EARS provides advocacy to people across the Lothians and Edinburgh. EARS continues to provide independent advocacy to a range of people in a range of areas, settings and situations and the service remains very busy. The service's largest provision is in West Lothian, where it provides independent advocacy to all four service user groups outlined above. People covered by the following legislation - Adults with Incapacity (Scotland) Act 2000, The Mental Health (Care & Treatment) (Scotland) Act 2003 and the Adult Support & Protection (Scotland) Act 2007 - are prioritised within Service Contracts with funders, and this remains the case.

The areas of work covered by EARS continue to bring challenges and provide the service with very interesting and complex casework. The EARS East Lothian and EARS Midlothian Service Level Agreements have been extended on an annual basis to March 2025. The West Lothian are our longest contracts, which will hopefully run to March 2030. The Stroke Service contract runs until November 2025. EARS successfully shut down its previous registered office (525 Ferry Road) and moved to its new premise (Unit 14 Grampian Court, Livingston) to minimise the costs of running two offices, although the services we provide remain the same.

Financial Review

There was an increase in Restricted Funds of	£13,492
and an increase in Unrestricted Funds of	£50,506

Details of income and expenditure are shown in the Statement of Financial Activities on page 6 and the accompanying notes to the accounts.

Details of fund movements over the year are shown in note 11 on page 15.

Restricted Funds carried forward amount to	£142,362
Unrestricted Funds carried forward amount to	£48,681

EARS Independent Advocacy Service (SCIO)

Report of the Trustees (continued)

For the year ended 31 March 2024

Reserves Policy

The trustees aim to maintain the free reserves of the charity at a level equivalent to 3 months' operating costs. This is considered to be a prudent level as contingency against my break or reduction in funding, including any obligations for redundancy payments.

3 months' operating costs in the year covered by financial statements, were £64,820.

The free reserves of the charity were £48,681 and as such the requirement is not covered by the charity's unrestricted funds as at 31st March 2024. The charity will look to increase the unrestricted free reserves of the charity in the coming years.

Plans for future periods

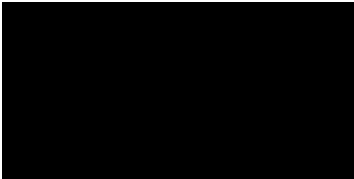
The charity plans to continue its advocacy activities in forthcoming years, subject to satisfactory funding arrangements.

Structure, Governance and Management

EARS Independent Advocacy Service (SCIO) is a charity registered with OSCR. The trustees generally meet every 12 weeks to direct and review the policies and operations. Trustees are appointed at the AGM and may be co-opted during the year. An information pack is provided for induction. Responsibility for day-to-day operations is delegated to the staff team under the direction of the CEO and the Operations Manager.

Trustees

The following trustees served during the financial year 2023-2024:



Treasurer (now resigned)

Chair

Under the requirements of the charity's Constitution, one-third of the Board retire by rotation every year and must be re-elected at the AGM if they are to continue as Trustees

Risk Management

The board periodically conducts a review of the major risks to which the charity is exposed. The Board continues to ensure that internal control risks are minimised by the implementation of procedures for authorisation of transactions and activities. Procedures are in place to ensure the health and safety of the staff, Board volunteers and visitors to the office. Periodic risk assessments are undertaken and where appropriate systems or procedures established to mitigate the risks.

EARS Independent Advocacy Service (SCIO)

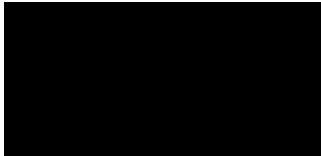
Report of the Trustees (continued)

For the year ended 31 March 2024

Scottish Charity Reference SC031518

Trustees

The following trustees served during the financial year 2023-2024:

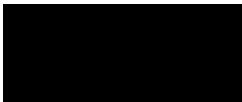


Treasurer (now resigned)

Chair

Under the requirements of the charity's Constitution, one-third of the Board retire by rotation every year and must be re-elected at the AGM if they are to continue as Trustees

Senior Staff



Chief Executive
Operations Manager

Bankers

The Co-operative Bank Plc
PO Box 101
1 Balloon Street
Manchester
M60 4EP

Registered Office

Unit 14
Grampian Court
Livingston
EH54 6QF

Independent examiner



Chiene + Tait LLP (Trading as CT)
61 Dublin Street
EH3 6NL

EARS Independent Advocacy Service (SCIO)

Report of the Trustees (continued)

For the year ended 31 March 2024

Responsibilities of the Board of Trustees

Charity Law requires the Board of Trustees to prepare financial statements for each financial year which gives a true and fair view of the state of the affairs of the charity 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 those financial statements, the Board of Trustees 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 charity will continue on that basis.

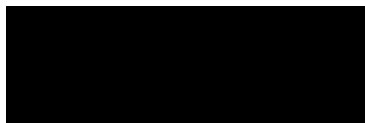
The Board of Trustees is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity.

The 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 has been prepared in accordance with the Statement of Recommended Practice; Reporting by Charities: Statement of Practice applicable to charities preparing their in accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102).

On behalf of the Board

Signed:



Chair of Trustees:

Date:

23 December 2024

Report of the Independent Examiner**To the Trustees of EARS Independent Advocacy Service (SCIO)****CT:**

I report on the accounts of the EARS Independent Advocacy Services the year ended 31 March 2024.

This report is made to the Trustees as a body, in accordance with the terms of my engagement. My work has been undertaken to enable me to prepare the accounts on behalf of the Trustees and to report my opinion as set out below and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Trustees, as a body, for my work or for this report.

Respective responsibilities of Trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 (the Act) and the Charities Accounts (Scotland) Regulations 2006 (as amended) (the Regulations). The charity Trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 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.

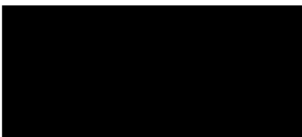
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Regulations. 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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

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



Chartered Accountants and Independent Examiners
61 Dublin Street
Edinburgh
EH3 6NL

23 December 2024

EARS Independent Advocacy Service (SCIO)**Statement of Financial Activities (including Income and Expenditure Account)****For the year ended 31 March 2024**

	Note	Un- restricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income from;					
Charitable activities:					
- Grants receivable	2	-	302,377	302,377	268,788
Total		-	302,377	302,377	268,788
Expenditure from;					
Charitable activities:					
- Advocacy work:					
West Lothian		-	129,495	129,495	184,559
Midlothian		-	28,385	28,385	44,115
East Lothian		-	41,432	41,432	33,662
Stroke Services		-	29,491	29,491	37,699
Governance costs		-	3,180	3,180	16,565
Development		6,396	-	6,396	-
Total	3	6,396	231,983	238,379	316,600
Net income/(expenditure) for the year		(6,396)	70,394	63,998	(47,811)
Transfers between funds		56,902	(56,902)	-	-
Net movement in funds		50,506	13,492	63,998	(47,811)
Balance brought forward		(1,825)	128,870	127,045	174,856
Balance carried forward		48,681	142,362	191,043	127,045

The accompanying accounting policies and notes form part of these financial statements.

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

EARS Independent Advocacy Service (SCIO)

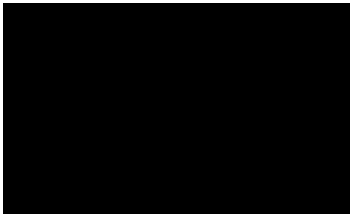
Balance Sheet at 31 March 2024

	Note	2024 £	2023 £
Fixed assets	7	-	-
Current assets			
Debtors	8	12,902	26,586
Cash at bank and in hand		186,636	138,867
		199,538	165,453
Creditors:			
Amounts falling due within one year	9	8,495	38,409
Net current assets		191,043	127,045
Total Net Assets		191,043	127,045
Funds:			
Unrestricted funds	11	48,681	(1,825)
Restricted funds	11	142,362	128,870
Total Funds		191,043	127,045

The accompanying accounting policies and notes form part of these financial statements.

23 December 2024

The financial statements were approved by the board of Trustees on.....and were signed on its behalf by:



EARS Independent Advocacy Service (SCIO)**Notes to the Accounts****For the year ended 31 March 2024****1. Accounting policies****Basis of preparation**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended), and follow the recommendations in the Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK & Republic of Ireland (FRS 102). The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared in Sterling pounds which are rounded to the nearest pound.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The financial statements are prepared in Sterling pounds rounded to the nearest pound.

Grants and donations

Income from annual grants is recognised in the period to which the grant relates. Income from other grants and donations is recognised where there is probability of receipt, the value can be quantified with reasonable certainty and there is entitlement. Where a grant or donation is given for a specific purpose or for use in a specific area, any unexpended portion is carried forward as a restricted fund.

Resources Expended

All expenditure is accounted for on an accruals basis. As far as possible costs are attributed directly to the various areas of charitable expenditure. Staff costs are allocated on the basis of time spent on each area of activity by employees and other overheads according to estimated usage. Governance costs are those associated with the running of the charity.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost (or initial valuation for assets transferred or donated) less depreciation. Depreciation is calculated by the straight line method to write off the cost of fixed assets over their estimated useful lives at the following rates:

Computer equipment:	33% per annum
Office equipment & furniture:	20% per annum

Generally, assets costing less than £250 are not capitalised.

Taxation

The charity is exempt from corporation tax on its charitable activities. It is not registered for VAT and expenditure includes VAT where appropriate.

Pensions

The charity pays defined contributions to personal pension schemes for certain employees. Contributions are charged to expenditure as they become due.

Funds

Unrestricted general funds can be used in accordance with any of the charitable objects at the discretion of the Board. Designated funds are set aside by the Board out of unrestricted general funds for specific future purposes or projects. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

EARS Independent Advocacy Service (SCIO)**Notes to the Accounts (continued)****For the year ended 31 March 2024****2. Grants receivable**

	2024	2023
	£	£
Grants receivable under Service Level Agreements:		
<u>For Midlothian</u>		
Midlothian Council	25,558	24,301
NHS Lothian	13,796	13,796
<u>For East Lothian</u>		
East Lothian Health and Social Care Partnership (ELHSCP)	50,132	45,625
<u>For West Lothian</u>		
West Lothian Council	135,444	134,569
NHS Lothian	25,839	-
<u>For Stroke Services</u>		
NHS Lothian	51,608	50,497
Total grants receivable	<u>302,377</u>	<u>268,788</u>

3. Resources expended

	<u>Advocacy work:</u>				Develop-	
	West	Mid-	East	Stroke	ment	Total
	Lothian	Lothian	Lothian	Services	Fund	
	£	£	£	£	£	£
Staff costs (note 4)	116,817	25,262	36,338	25,050	-	203,517
Other direct costs	4,221	2,142	2,104	2,126	3,359	13,952
Occupancy costs	4,335	1,380	2,360	1,017	-	9,092
Office costs	1,798	555	887	1,923	3,037	8,200
Financial management	33	15	374	16	-	438
Support costs -	1,696	414	527	543	-	3,180
Governance (note 5)						
	<u>128,900</u>	<u>29,768</u>	<u>42,640</u>	<u>30,675</u>	<u>6,396</u>	<u>238,379</u>

EARS Independent Advocacy Service (SCIO)**Notes to the Accounts (continued)****For the year ended 31 March 2024****4. Staff details**

	2024	2023
	£	£
Salaries	211,990	256,514
Employers NI	5,829	-
Pension costs	5,678	6,303
Release of pension liability	(19,980)	-
	<u>203,517</u>	<u>262,817</u>

As at 31 March 2024, the key management personnel of the charity comprised of the Chief Executive Officer and Operations Manager. The total employee benefits of the key management personnel of the charity during the year were £67,313 (2023: £73,647).

During the year pension costs totalled £5,678 (2023: £6,303), with an outstanding amount of £158 (2023: £nil) due to be paid at the year end.

The average number of employees in the year was 9 (2023; 9)

No employees received emoluments in excess of £60,000 in either the current or prior year.

5. Trustees

No trustees received any remuneration or other benefits (2023: £Nil). No trustees have been reimbursed expenses in the year (2023: £nil).

6. Independent examiner's remuneration

	2024	2023
	£	£
For accounts and independent examination	<u>3,180</u>	<u>828</u>

EARS Independent Advocacy Service (SCIO)**Notes to the Accounts (continued)****For the year ended 31 March 2024****7. Fixed assets**

	<u>Office equipment and furniture</u> £
<u>Cost or valuation:</u>	
1 April 2023	26,633
Additions in year	-
	<hr/>
31 March 2024	-
	<hr/>
<u>Depreciation:</u>	
1 April 2023	26,633
Charge for period	-
	<hr/>
31 March 2024	-
	<hr/>
<u>Net Book Value:</u>	
1 April 2023	-
31 March 2024	<hr/> -

8. Debtors

	2024 £	2023 £
<u>Amounts due within one year:</u>		
Prepayments & other debtors	12,902	26,586
	<hr/>	<hr/>
	12,902	26,586
	<hr/>	<hr/>

9. Creditors

	2024 £	2023 £
<u>Amounts falling due within one year:</u>		
Social Security	5,315	12,235
Accruals & other creditors	3,180	26,174
	<hr/>	<hr/>
	8,495	38,409
	<hr/>	<hr/>

10. Operating lease commitments

	2024 £	2023 £
Within one year	6,952	6,952
Between one and five years	-	13,904
	<hr/>	<hr/>
	6,952	20,856
	<hr/>	<hr/>

This represents rental agreement that commenced on 1 September 2021 and due to be reviewed on 31 March 2025.

EARS Independent Advocacy Service (SCIO)**Notes to the Accounts (continued)****For the year ended 31 March 2024****11. Movement in funds**

	Note	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
<u>Unrestricted funds:</u>						
Designated Funds:						
Development fund	i.	12,160	-	(6,396)	-	5,764
Reserve fund	ii.	79,150	-	-	-	79,150
Total designated		91,310	-	(6,396)	-	84,914
General fund		(93,135)	-	-	56,902	(36,233)
Total unrestricted funds		(1,825)	-	(6,396)	56,902	48,681
<u>Restricted funds:</u>						
Midlothian		4,594	39,354	(29,768)	(7,410)	6,770
East Lothian		43,571	50,132	(42,640)	(9,433)	41,630
West Lothian		43,429	161,283	(128,900)	(30,348)	45,464
Stroke Services		37,276	51,608	(30,675)	(9,711)	48,498
Total restricted funds		128,870	302,377	(231,983)	(56,902)	142,362
Total funds		127,045	302,377	(238,379)	-	191,043

Prior year**Unrestricted funds:**

Designated Funds:						
Development fund	i.	12,160	-	-	-	12,160
Reserve fund	ii.	74,649	-	-	4,501	79,150
Fixed Assets		5,994	-	-	(5,994)	-
Total designated		92,803	-	-	(1,493)	91,310
General fund		(78,064)	-	(16,565)	1,493	(93,136)
Total unrestricted funds		(14,739)	-	(16,565)	-	(1,826)

Restricted funds:

Midlothian		10,611	38,097	(44,115)	-	4,594
East Lothian		31,608	45,625	(33,662)	-	43,571
West Lothian		93,419	134,569	(184,559)	-	43,429
Stroke Services		24,478	50,498	(37,699)	-	37,276
Total restricted funds		160,117	268,789	(300,035)	-	128,869
Total funds		174,856	268,789	(316,600)	-	127,045

- i. The development fund was set aside in 2021 for moving the headquarter (£15,000) and to upgrade the printing/photocopying systems (£5,000) in 2023. £6,396 was spent on this in year ended 31 March 2024.
- ii. The reserve fund has been set aside in accordance with the charity's reserves policy to maintain reserves representing 3 months' expenditure.

Transfers in 2024 represent the allocation of overhead costs not allocated to restricted funds in the past. The transfers in 2023 represent the designation of funds made by the trustees.

EARS Independent Advocacy Service (SCIO)**Notes to the Accounts (continued)****For the year ended 31 March 2024****12. Analysis of net assets between funds 2024**

	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	-	-	-	-
Debtors	-	-	12,902	12,902
Cash at bank	(36,233)	84,914	137,955	186,636
Creditors	-	-	(8,495)	(8,495)
Net assets at 31 March 2024	(36,233)	84,914	142,362	191,043

Analysis of net assets between funds 2023

	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	-	-	-	-
Debtors	-	-	26,586	26,586
Cash at bank	(1,825)	-	140,693	138,868
Creditors	-	-	(38,409)	(38,409)
Net assets at 31 March 2023	(1,825)	-	128,870	127,045

13. Prior year Statement of Financial Activities

	Un- restricted Funds £	Restricted Funds £	Total 2023 £
Income from:			
Charitable activities:			
- Grants receivable	-	268,788	268,788
Total income	-	268,788	268,788
Expenditure on:			
Charitable activities:			
Advocacy work:			
West Lothian	-	184,559	184,559
Midlothian	-	44,115	44,115
East Lothian	-	33,662	33,662
Stroke Services	-	37,699	37,699
Governance costs	16,565	-	16,565
Development	-	-	-
Total expenditure	16,565	300,035	316,600
Net movement in funds	(16,565)	(31,247)	(47,811)
Balance brought forward	14,739	160,117	174,856
Balance carried forward	(1,826)	128,870	127,045

LETTER OF REPRESENTATION

EARS INDEPENDENT ADVOCACY SERVICE (SCIO)

CT
Chartered Accountants and Independent Examiners
61 Dublin Street
EDINBURGH
EH3 6NL

Dear Sir or Madam

EARS INDEPENDENT ADVOCACY SERVICE (SCIO) FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

The following representations are made on the basis of enquiries of management with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charitable company's financial statements for the year ended 31 March 2024. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

- 1 We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.
- 2 We confirm that the charitable company qualifies as small in accordance with the conditions set out in chapter 1 of part 15 of the Companies Act 2006.
- 3 We confirm that the audit requirement of Regulation 10(1)(a) to (c) of the Charities Accounts (Scotland) Regulations 2006 (as amended) does not apply. We also confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in accordance with section 476 of the Companies Act 2006.
- 4 We have fulfilled our responsibilities as trustees under the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
- 5 All the transactions undertaken by the charitable company have been properly reflected and recorded in the accounting records.
- 6 All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charitable company, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Office of The Scottish Charity Regulator.
- 7 The financial statements are free of material misstatements, including omissions.

Assets and liabilities

- 8 The charitable company has satisfactory title to all assets and there are no liens or encumbrances on the charitable company's assets, except for those that are disclosed in the notes to the financial statements.

- 9 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
- 10 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

- 11 The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

Loans and arrangements

- 12 The charitable company has not granted any advances or credits to, or made guarantees on behalf of, directors other than those disclosed in the financial statements.

Legal claims

- 13 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

Laws and regulations

- 14 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

Related parties

- 15 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

- 16 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

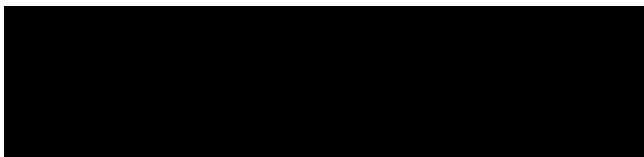
Going concern

- 17 We believe that the charitable company's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charitable company's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charitable company's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

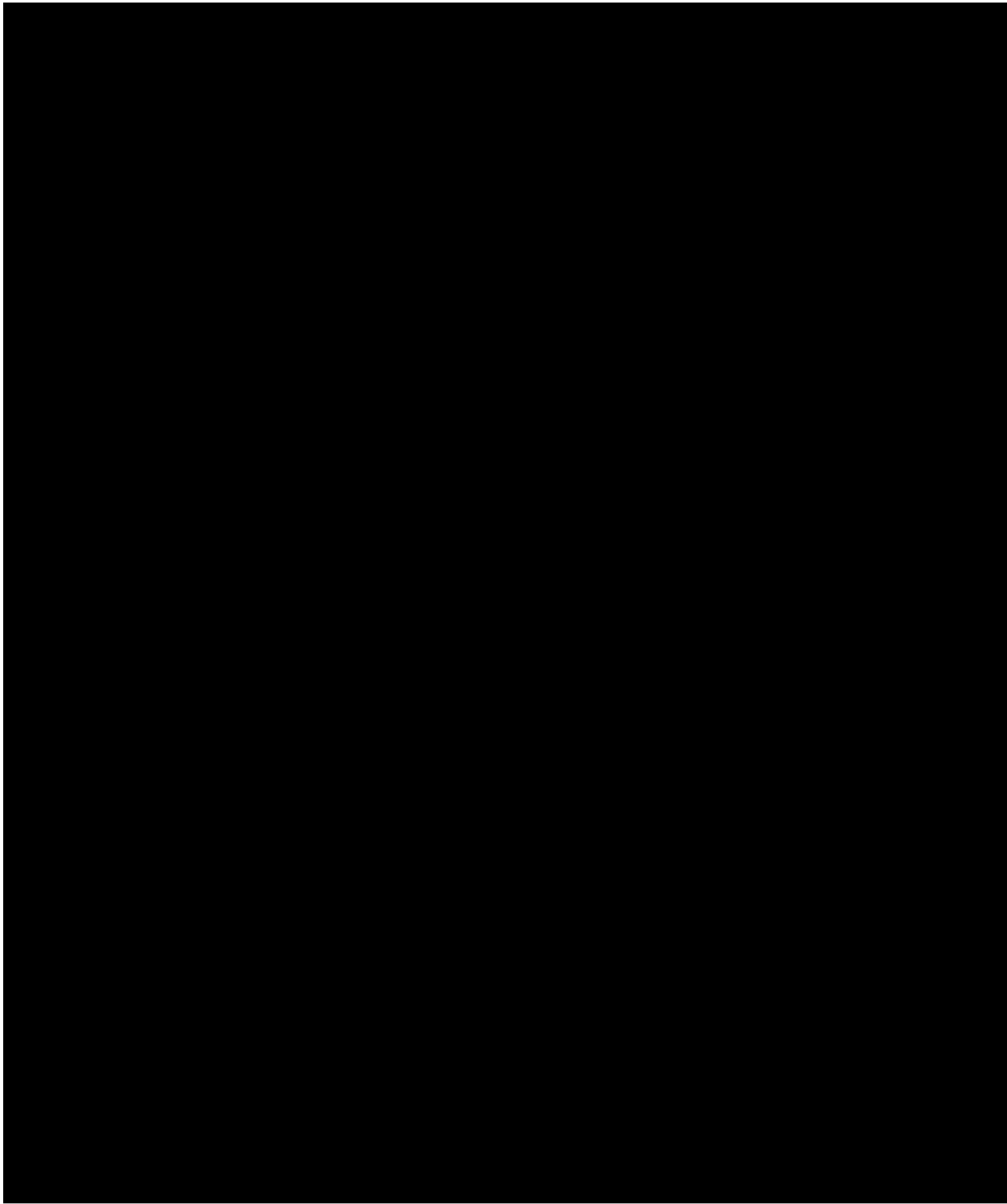
- 18 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Yours faithfully



23 December 2024

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Carbon Copy Events	Status	Timestamp
Kelly Shade kelly@ears-advocacy.org.uk Security Level: Email, Account Authentication (None) Electronic Record and Signature Disclosure: Not Offered via DocuSign	COPIED	Sent: 23 December 2024 15:28 Viewed: 24 December 2024 08:04

Witness Events	Signature	Timestamp
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Notary Events	Signature	Timestamp
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Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	20 December 2024 15:32
Certified Delivered	Security Checked	23 December 2024 15:28
Signing Complete	Security Checked	23 December 2024 15:28
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