

Company registration number: SC011560
Charity registration number: SC011560



Mental Health Advocacy Project
(West Lothian) SCIO

**MENTAL HEALTH ADVOCACY PROJECT (WEST LOTHIAN) SCIO
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026**

**β PHILIP BALD
ACCOUNTANCY**

3B Ormiston Terrace
Edinburgh
EH12 7SJ

Mental Health Advocacy Project (West Lothian) SCIO Contents

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Mental Health Advocacy Project (West Lothian) SCIO Trustees' Report For The Year Ended 31 March 2026

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

Objectives and Activities

Aims and Objectives

The purpose of the charity as set out in its governing document are to advance the education of people who use mental health services in West Lothian.

The main activities undertaken in relation to those purposes are:

- providing information for individuals or groups to enable them to be as involved in decisions about their
- care and support as they would like to be;
- identifying individuals or groups who could benefit from The Project;
- facilitating self-advocacy and collective advocacy groups ensuring user involvement;
- the provision of an effective and appropriate service; and
- providing an individual and collective advocacy service for people who have, or have had mental illness and live in the community of West Lothian.

The main activities undertaken during the year are shown in the accounts under the following headings:

- Advocacy and innovative teaching development
- Advocacy provision for welfare benefit reform and HMP Addiewell

Achievements and Performance

Main Achievements

2025–26 was another year of challenges and achievements for MHAP as we continued to deliver independent advocacy services for people experiencing mental health and substance use issues across West Lothian. We were granted a further two-year extension for mental health work and one year for addiction work under MAT Standards. Our work at HMP Addiewell and Welfare Reform also continued for another year.

Despite ongoing economic pressures affecting many of the people we support, increasing demand for advocacy, the loss of a full-time member of staff during the year, static funding levels and increasing operating costs, we maintained service delivery and continued to provide high-quality advocacy to individuals facing some of the most complex and challenging circumstances.

Individual Advocacy

Overall, we successfully supported 479 individuals across West Lothian and delivered more than 2,347 advocacy appointments during the year. Demand remained particularly high for Mental Health Act and hospital detention advocacy, and we successfully maintained its three-day response standard for statutory Mental Health Act referrals throughout the year.

We achieved positive outcomes for 69% of people supported, enabling individuals to understand their rights, express their views, participate in decisions about their care and support, and challenge decisions where necessary.

We continued to provide accessible services through a combination of face-to-face, telephone and virtual appointments, ensuring individuals could engage in ways that best meet their needs.

Collective Advocacy

We continued to provide collective advocacy in inpatient settings, including the Intensive Psychiatric Care Unit, acute psychiatric wards, the Regional Eating Disorders Unit and the Mother and Baby Unit. We also supported patients to engage directly with Mental Welfare Commission visits, ensuring their views and experiences were represented and informed the inspection process.

The West Lothian Service User Forum continued to provide an important platform for lived experience, contributing to local consultations and influencing service development across health, social care and community safety initiatives. They contributed to the West Lothian 'Have Your Say' consultation, the Health and Social Care consultation and the Police Safer Neighbourhood campaign.

Internal

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Mental Health Advocacy Project (West Lothian) SCIO Trustees' Report (continued) For The Year Ended 31 March 2026

Main Achievements - continued

We introduced a new Easy Read leaflet, developed with input from service users, to improve accessibility and understanding of advocacy services. We also strengthened our referral and feedback processes, with 100% of respondents reporting that they found it easy to access our service with feedback consistently highlighting the professionalism, respect and support provided by advocates.

Staff Development

MHAP continued to invest in organisational development and staff wellbeing. Staff attended over 50 training and development events covering mental health, addictions, welfare rights, housing, trauma-informed practice, motivational interviewing, human rights and legal frameworks. Significant work was also undertaken to strengthen lone-working and staff safety arrangements across the organisation.

Partnership Working

We remained actively involved in local and national partnerships, consultations and strategic groups. These include, although not limited to: ADP Executive, Alcohol and MAT Standards, Mat 8, Recovery Orientated Systems of Care, The Suicide Prevention Group, Mental Health Act Reference Group and Westspace Group. AWI short working group, the Third Sector Strategy Group (TSSG) and more recently a new Mental Health Forum.

Awareness Raising

We took part in various events throughout West Lothian including:

- Alcohol & Drug Partnership Mat 6 & 10 Trauma Informed Approaches Partnership Event, using MHAP case studies
- Mental Health Awareness Day
- Wellbeing Networking Event, Social Work
- Supported the Baton of Hope event
- Charter of Rights Workshop
- Regional Eating Disorders Unit
- Fauldhouse wellbeing hub
- Social Policy training
- West Lothian College, student wellbeing event
- Voices for Change Group

Consultations

We also took part in a range of consultations and questionnaires providing feedback on,

- Mental Welfare Commission questionnaire for its 2026-2029 strategy.
- Consultant Psychiatrist work for a new leaflet about being detained in hospital. Supported the development of new
- Adult Support and Protection/Adults with Incapacity training resources for Sandra McDonald.
- Police Scotland, suicide bereavement letter for families.
- Alcohol & Drug Partnership service questionnaire.
- New leaflet for people subject to Adult Support & Protection.
- SIAA report on issues with corporate appointeeship.

Management Committee

At the 2025 AGM, Ian Keith retired as Chair following many years of dedicated service. The Committee appointed Jim Watson, previously Treasurer, as the new Chairperson, with Ross Burton joining the Committee as Treasurer.

The continued commitment of our volunteers, management committee and staff enabled MHAP to sustain high-quality advocacy services throughout a challenging year and ensure that the voices, rights and choices of people experiencing mental health and addiction issues remained at the centre of service delivery.

Key Achievements 2025 - 2026

- Maintained high quality advocacy services despite staffing pressures.
- Responded to increasing demand and complexity within existing funding.
- Supported 479 individuals through more than 2,347 advocacy appointments.
- Achieved positive outcomes for 69% of people supported.
- 3-day response time maintained for mental health act and detention related referrals despite growing waiting list.
- Service User Forum contributed to multiple consultations.
- Continued collective advocacy across inpatient mental health settings.
- Supported patients during Mental Welfare Commission visits.
- Introduced a co-produced Easy Read advocacy leaflet.
- Invested in staff development through 50+ training and learning events.
- Strengthened recording systems, referral and feedback processes and lone-working arrangements.
- Contributed to local and national policy through consultation responses and strategic partnerships.
- Raised awareness of advocacy across health, social care, education and third sector.
- Sustained the valuable contribution of volunteers and the Management Committee.

Mental Health Advocacy Project (West Lothian) SCIO

Trustees' Report (continued)

For The Year Ended 31 March 2026

Financial Review

Financial Position

The Project operates on a contract which is put out to tender by NHS Lothian and West Lothian Council, through the West Lothian Health and Social Care Partnership. The current contract coincides with West Lothian Councils 5 year budget cycle. Any additional work carried out by The Project outwith the terms of the contract with the West Lothian Health and Social Care Partnership, is subject to additional charges.

The Project maintains several restricted, designated and unrestricted funds, inline with funding restrictions and designations by the Management Committee.

The general fund is considered to be free and is not designated for any specific purpose. The Management Committee considers that this level of free reserve will provide an adequate, but not excessive, fund to meet unforeseeable exceptional expenditure. The Management Committee designate funds from the general fund for specific purposes and these designations are reviewed on an annual basis to ensure that they are appropriate.

The Management Committee has a designated fund for working capital, set at a level which equates to approximately 3 months unrestricted expenditure. This provides sufficient funds to cover management, administrative and support costs should there be any delays in the contract funding of The Project. This fund is to be reviewed annually with any movement taken to the general unrestricted fund.

The reserve fund was created after it was agreed with West Lothian Council that The Project could maintain reserves for the costs of redundancies and the costs of winding up the charity should the service level agreement with West Lothian Council and NHS Lothian not be renewed. The costs of redundancies and cessation are reviewed annually to ensure that the reserve fund is not understated or excessive to The Projects' requirements.

Any movement required on this reserve is taken to or from the general fund. The other restricted funds have arisen where there have been surpluses in past years which will allow additional advocacy services to be carried out beyond the final funding.

The Management Committee agreed to pay the staff a one off discretionary bonus from accumulated surpluses from previous years. The total cost of this discretionary bonus, including employers NIC was £14,415. The discretionary bonus increased the unrestricted expenditure by £12,329 and the restricted expenditure by £2,086. If it were not for this payment, the charity would have reported a surplus for the year.

Structure, Governance and Management

Governing Document

The Project, since the 12th May 2015, is a Scottish Charitable Incorporated Organisation (SCIO) after previously operating as an unincorporated charity and has been registered as a charity since the 1st January 1992. The Project is established under a constitution, which established the objectives and powers of the Project. The net assets of the unincorporated association were transferred to the SCIO on the 14th May 2015.

Trustee Selection Methods

The Management Committee may appoint such persons as it deems appropriate to be executive officers of The Project, and may delegate such responsibilities of the Management Committee to such persons as the Management committee may deem necessary.

Prior to the start of the Annual General Meeting, the members of the Management Committee are required to resign from office and are eligible for re-election. The trustees of The Project for the purposes of charity law also form the Management Committee of The Project.

The Management Committee is made up of twelve members who are appointed at the Annual General Meeting, or as when required to fill any vacancies that may arise during the year. Each new member of the Management Committee is provided with a structured induction programme over the first year.

Reference and Administrative Details

Trustees

Claire Sharkey - Secretary
Ian Keith (resigned 13/11/2025)
Jim Watson - Chair
John Nisbet

**Mental Health Advocacy Project (West Lothian) SCIO
Trustees' Report (continued)
For The Year Ended 31 March 2026**

Karen Currie
Michael Boyce
Ross Burton - Treasurer (appointed 13/11/2025)

Other Personnel

Karen Campbell - Project Coordinator

Charity Number

SC011560

Principal Address

Strathbrock Partnership Centre
189a West Main Street
Broxburn
West Lothian
EH52 5LH

Independent Examiner

Philip Bald FCCA
Philip Bald Accountancy Ltd
3B Ormiston Terrace
Edinburgh
EH12 7SJ

Bankers

Bank of Scotland
Bathgate Banking Hub
31 South Bridge Street
Bathgate
West Lothian
EH48 1TL

Mental Health Advocacy Project (West Lothian) SCIO
Trustees' Report (continued)
For The Year Ended 31 March 2026

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report 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 trustees 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 the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

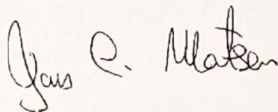
The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the provisions of the trust deed. 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.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Jim Watson

Trustee

30th July 2026



Mental Health Advocacy Project (West Lothian) SCIO
Independent Examiner's Report to the Trustees of Mental Health Advocacy Project (West Lothian) SCIO
For The Year Ended 31 March 2026

I report to the trustees on my examination of the accounts of Mental Health Advocacy Project (West Lothian) SCIO (the Trust) for the year ended 31 March 2026.

Responsibilities and Basis of Report

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

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts 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

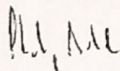
Since the Charity has prepared its accounts on an accruals basis and is registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies.

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

- which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

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



Phillip Bald FCCA
30th July 2026
3B Ormiston Terrace
Edinburgh
EH12 7SJ

Mental Health Advocacy Project (West Lothian) SCIO
Statement of Financial Activities
For The Year Ended 31 March 2026

				2026	2025
	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	-	13,000	13,000	13,000
Charitable activities:					
Advocacy and innovative teaching development		224,281	-	224,281	223,294
Advocacy provision for welfare benefit reform and HMP Addiewell		-	31,000	31,000	31,000
Investments	4	-	1,161	1,161	1,498
		<u>224,282</u>	<u>45,161</u>	<u>269,443</u>	<u>268,792</u>
EXPENDITURE ON:					
Charitable activities:	5				
Advocacy and innovative teaching development		(213,133)	(13,000)	(226,133)	(241,217)
Advocacy provision for welfare benefit reform and HMP Addiewell		-	(33,750)	(33,750)	(34,668)
		<u>(213,133)</u>	<u>(46,750)</u>	<u>(259,883)</u>	<u>(275,885)</u>
NET INCOME/(EXPENDITURE)		<u>11,149</u>	<u>(1,589)</u>	<u>9,560</u>	<u>(7,093)</u>
Transfers between funds	13	7,161	(7,161)	-	-
NET MOVEMENT IN FUNDS		<u>18,310</u>	<u>(8,750)</u>	<u>9,560</u>	<u>(7,093)</u>
RECONCILIATION OF FUNDS:					
Total funds brought forward		182,000	117,786	299,786	306,879
TOTAL FUNDS CARRIED FORWARD	13	<u>200,310</u>	<u>109,036</u>	<u>309,346</u>	<u>299,786</u>

The notes on pages 10 to 14 form part of these financial statements.

Mental Health Advocacy Project (West Lothian) SCIO
Comparative Statement of Financial Activities
For The Year Ended 31 March 2026

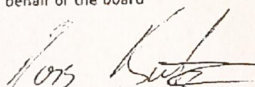
				2025
	Notes	Unrestricted funds	Restricted funds	Total funds
		£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	-	13,000	13,000
Charitable activities:				
Advocacy and innovative teaching development		223,294	-	223,294
Advocacy provision for welfare benefit reform and HMP Addiewell		-	31,000	31,000
Investments	4	-	1,498	1,498
		<u>223,294</u>	<u>45,498</u>	<u>268,792</u>
EXPENDITURE ON:				
Charitable activities:	5			
Advocacy and innovative teaching development		(226,391)	(14,826)	(241,217)
Advocacy provision for welfare benefit reform and HMP Addiewell		-	(34,668)	(34,668)
		<u>(226,391)</u>	<u>(49,494)</u>	<u>(275,885)</u>
NET (EXPENDITURE)/INCOME		<u>(3,097)</u>	<u>(3,996)</u>	<u>(7,093)</u>
Transfers between funds	13	(502)	502	-
NET MOVEMENT IN FUNDS		<u>(3,599)</u>	<u>(3,494)</u>	<u>(7,093)</u>
RECONCILIATION OF FUNDS:				
Total funds brought forward		185,599	121,280	306,879
TOTAL FUNDS CARRIED FORWARD	13	<u>182,000</u>	<u>117,786</u>	<u>299,786</u>

The notes on pages 10 to 14 form part of these financial statements.

Mental Health Advocacy Project (West Lothian) SCIO
Statement of Financial Position
As At 31 March 2026

			2026	2025
		Unrestricted funds	Restricted funds	Total funds
	Notes	£	£	£
CURRENT ASSETS				
Debtors	10	2,333	-	2,333
Cash at bank and in hand		204,297	109,036	313,333
		206,630	109,036	315,666
				305,846
Creditors: Amounts Falling Due Within One Year	11	(6,320)	-	(6,320)
				(6,060)
NET CURRENT ASSETS (LIABILITIES)		200,310	109,036	309,346
				299,786
TOTAL ASSETS LESS CURRENT LIABILITIES		200,310	109,036	309,346
				299,786
NET ASSETS		200,310	109,036	309,346
				299,786
FUNDS OF THE CHARITY				
Restricted Funds				109,036
Unrestricted Funds				200,310
				182,000
TOTAL FUNDS	13			309,346
				299,786

On behalf of the board



Ross Burton

Trustee
30th July 2026

The notes on pages 10 to 14 form part of these financial statements.

Mental Health Advocacy Project (West Lothian) SCIO
Notes to the Financial Statements
For The Year Ended 31 March 2026

1. General Information

Mental Health Advocacy Project (West Lothian) SCIO is an unincorporated charity registered with the Office of the Scottish Charity Regulator (OSCR), registered charity number SC011560. The principal address is Strathbrock Partnership Centre, 189a West Main Street, Broxburn, West Lothian, EH52 5LH.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Fund Accounting

Unrestricted funds - these are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds - these are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds - these are available for use subject to restrictions imposed by the donor or through terms of an appeal.

2.3. Incoming Resources

Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Investment income, in the form of bank interest received, is included in the accounts when receivable

2.4. Donated Goods and Services

Donated services and facilities are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

The value of any volunteer help received is not included in the accounts.

2.5. Resources Expended

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

Expenditure on charitable activities comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

2.6. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.7. Taxation

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

Mental Health Advocacy Project (West Lothian) SCIO
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

2.8. Pensions

The charity operates a defined pension contribution scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

3. Income from Donations and Legacies

	2026	2025
	Restricted	Restricted
	funds	funds
	£	£
Donated goods, facilities and services:		
Donated goods, facilities and services	13,000	13,000

4. Investment Income

	2026	2025
	Restricted	Restricted
	funds	funds
	£	£
Bank interest receivable	1,161	1,498

5. Analysis of Expenditure

	2026		
	Activities	Support	
	undertaken	costs	
	directly	(see note 6)	Total
	£	£	£
Advocacy and innovative teaching development	179,507	46,626	226,133
Advocacy provision for welfare benefit reform and HMP Addiewell	31,170	2,580	33,750
	210,677	49,206	259,883

	2025		
	Activities	Support	
	undertaken	costs	
	directly	(see note 6)	Total
	£	£	£
Advocacy and innovative teaching development	200,249	40,968	241,217
Advocacy provision for welfare benefit reform and HMP Addiewell	32,181	2,487	34,668
	232,430	43,455	275,885

Mental Health Advocacy Project (West Lothian) SCIO
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

6. Support Costs

2026

	Advocacy and innovative teaching development	Advocacy provision for welfare benefit reform and HMP Addiewell	Total
	£	£	£
Employee costs	5,328	-	5,328
Premises expenses	15,013	-	15,013
General administration	24,923	2,580	27,503
Governance costs	1,362	-	1,362
	<u>46,626</u>	<u>2,580</u>	<u>49,206</u>

2025

	Advocacy and innovative teaching development	Advocacy provision for welfare benefit reform and HMP Addiewell	Total
	£	£	£
Employee costs	4,287	-	4,287
Premises expenses	15,184	-	15,184
General administration	20,043	2,487	22,530
Governance costs	1,454	-	1,454
	<u>40,968</u>	<u>2,487</u>	<u>43,455</u>

7. Independent Examiner's Remuneration

	2026	2025
	£	£
Independent examination of the financial statements	<u>1,620</u>	<u>1,620</u>

8. Staff Costs

Staff costs were as follows:

	2026	2025
	£	£
Wages and salaries	185,248	200,812
Social security costs	12,393	13,968
Other pension costs	10,562	11,353
	<u>208,203</u>	<u>226,133</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

Mental Health Advocacy Project (West Lothian) SCIO
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

9. Average Number of Employees

Average number of employees during the year was: 7 (2025: 7)

10. Debtors

	2026	2025
	£	£
Due within one year		
Prepayments and accrued income	2,333	2,161

11. Creditors: Amounts Falling Due Within One Year

	2026	2025
	£	£
Other taxes and social security	4,276	4,021
Accruals	2,044	2,039
	<u>6,320</u>	<u>6,060</u>

12. Pension Commitments

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

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £10,562 (2025: £11,353).

At the statement of financial position date contributions of £NIL were due to the fund and are included in creditors.

13. Movement in Funds

	As at 1 April 2025	Income	Expenditure	Transfers	As at 31 March 2026
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	116,000	224,282	(213,133)	8,161	135,310
Designated:					
Working capital fund	66,000	-	-	(1,000)	65,000
Total unrestricted funds	<u>182,000</u>	<u>224,282</u>	<u>(213,133)</u>	<u>7,161</u>	<u>200,310</u>
Restricted funds					
Reserve fund	115,000	14,161	(13,000)	(7,161)	109,000
Welfare Benefit Reform & HMP Addiewell	2,786	31,000	(33,750)	-	36
Total restricted funds	<u>117,786</u>	<u>45,161</u>	<u>(46,750)</u>	<u>(7,161)</u>	<u>109,036</u>
Total funds	<u>299,786</u>	<u>269,443</u>	<u>(259,883)</u>	<u>-</u>	<u>309,346</u>

Mental Health Advocacy Project (West Lothian) SCIO
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

	As at 1 April 2024	Income	Expenditure	Transfers	As at 31 March 2025
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	121,599	223,294	(226,391)	(2,502)	116,000
Designated:					
Working capital fund	64,000	-	-	2,000	66,000
Total unrestricted funds	185,599	223,294	(226,391)	(502)	182,000
Restricted funds					
Reserve fund	113,000	14,498	(13,000)	502	115,000
Welfare Benefit Reform & HMP Addiewell	6,454	31,000	(34,668)	-	2,786
Step Out	50	-	(50)	-	-
Scottish Police	1,776	-	(1,776)	-	-
Total restricted funds	121,280	45,498	(49,494)	502	117,786
Total funds	306,879	268,792	(275,885)	-	299,786

14. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

15. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

Mental Health Advocacy Project (West Lothian) SCIO
Detailed Statement of Financial Activities
For The Year Ended 31 March 2026

	2026	2025
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donated goods, facilities and services	13,000	13,000
	13,000	13,000
Charitable Activities:		
Advocacy and innovative teaching development		
Income from charitable activities	224,281	222,850
Advocacy programme	-	444
	224,281	223,294
Advocacy provision for welfare benefit reform and HMP Addiewell		
Income from charitable activities	31,000	31,000
	31,000	31,000
Investments		
Bank interest receivable	1,161	1,498
	1,161	1,498
	269,443	268,792
EXPENDITURE ON:		
Charitable Activities:		
Advocacy and innovative teaching development		
Materials	(1,529)	(3,255)
Wages and salaries	(158,946)	(173,147)
Employers NI	(9,187)	(11,406)
Employers pensions - defined contribution schemes	(9,111)	(9,851)
Travel and subsistence expenses	(734)	(764)
Consumable items	-	(1,826)
Recruitment costs	(915)	-
Staff training	(1,807)	(1,728)
Staff entertaining	(945)	(1,162)
Travel expenses	(1,661)	(1,397)
Rent	(13,000)	(13,000)
Use of private residence	(2,013)	(2,184)
Hire and leasing of computer and other equipment	(670)	(670)
Computer and IT consumables	(4,498)	-
Computer and IT repairs and maintenance	(2,683)	(2,272)
Insurance	(2,923)	(2,860)
Postage	(225)	(148)
Stationery	(1,286)	(968)
Telecommunications	(6,601)	(6,803)
Independent examiner's fees	(1,620)	(1,620)
Professional fees	(3,780)	(4,098)
Subscriptions	(556)	(604)

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Mental Health Advocacy Project (West Lothian) SCIO
Detailed Statement of Financial Activities (continued)
For The Year Ended 31 March 2026

Bank charges	(81)	-
AGM / board meetings expenses	(1,362)	(1,454)
	(226,133)	(241,217)
Advocacy provision for welfare benefit reform and HMP Addiewell		
Materials	(211)	(452)
Wages and salaries	(26,302)	(27,665)
Employers NI	(3,206)	(2,562)
Employers pensions - defined contribution schemes	(1,451)	(1,502)
Hire and leasing of computer and other equipment	(93)	(93)
Computer and IT repairs and maintenance	(371)	(315)
Insurance	(404)	(397)
Postage	(31)	(21)
Stationery	(178)	(134)
Telecommunications	(912)	(944)
Professional fees	(514)	(499)
Subscriptions	(77)	(84)
	(33,750)	(34,668)
	(259,883)	(275,885)
NET INCOME/(EXPENDITURE)	9,560	(7,093)