

Mental Health Advocacy Project (West Lothian) SCIO

Charity No. SC011560

Trustees' Report and Unaudited Accounts

31 March 2024

Mental Health Advocacy Project (West Lothian) SCIO
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Mental Health Advocacy Project (West Lothian) SCIO

Trustees Annual Report

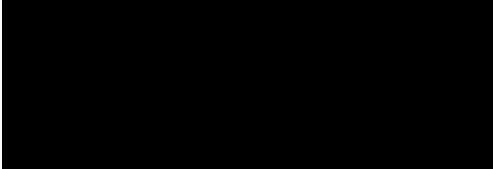
The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. SC011560

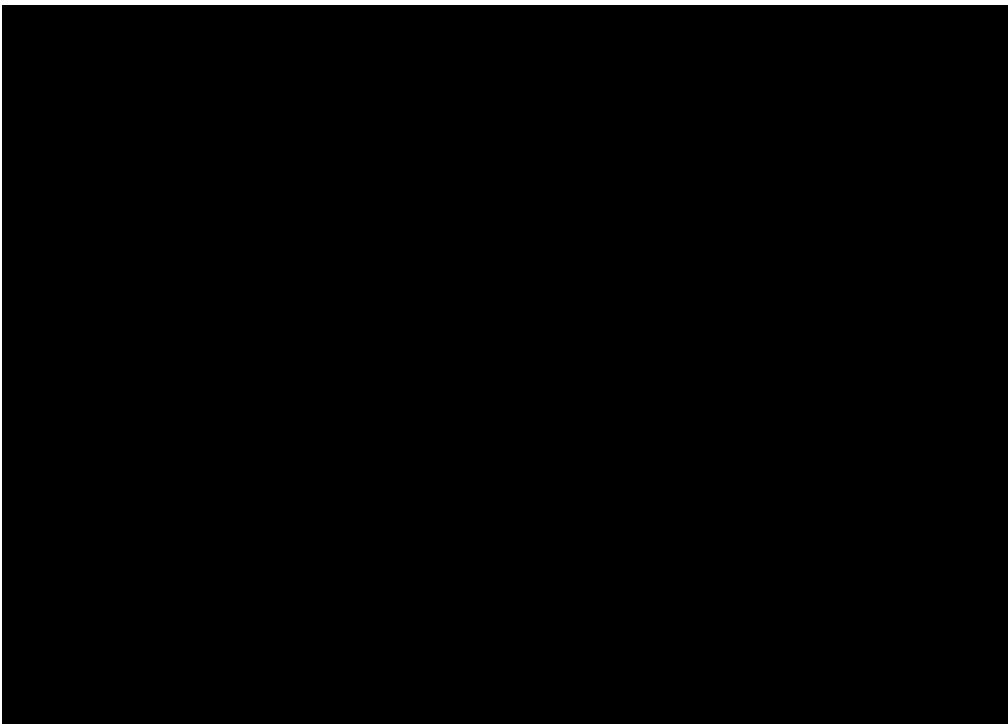
Principal and Registered Office

Mental Health Resource Centre



Trustees

The following Trustees served during the year:



Bankers

Bank of Scotland plc
50 Hopetoun Street
Bathgate
West Lothian
EH48 4EU

OBJECTIVES AND ACTIVITIES

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.

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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
- MHAP and WLDAS joint forum

ACHIEVEMENTS AND PERFORMANCE

The year 2023-2024 was again a very busy year for MHAP.

This was our second year in the current contract for mental health and addictions advocacy provision and spot purchasing for unpaid carers. It was also the second year of funding to facilitate a collective advocacy group for addictions, The Voice. Unfortunately, MHAP had to make the very difficult and much considered decision to withdraw from this contract. The contract ended in November 2023.

Thankfully this was a full year with no physical restrictions, and we were able to return to normal operating throughout. We have continued with hybrid working with a rota in place for 3 days per week with all staff attending the office on Mondays and Fridays. The office remains open to all staff during working hours. On rota days, staff remain in contact via telephone, WhatsApp, and email. Staff remain very supportive of each other and cover for others when necessary.

We remain 95% paperless and we continue to review our practices to improve efficiency and have made appropriate changes to our way of working. This year we also introduced Automail, meaning staff can issue letters from any location they are working in and further reducing our use of paper and stamps and reducing time taken to send letters. The monitoring and recording requirements from different funding contracts can be changeable and demanding so this can influence how we update our working practices.

We introduced Death in Service benefit for staff members continuing our commitment to staff wellbeing. With the support of Peninsula, we have updated all staff contracts to reflect new job titles and working methods and produced a new employee handbook.

Management Committee

Management Committee meetings remain face to face and the AGM was again a smaller affair that took place in the MHAP office with Management Committee, staff members and volunteers. Regretfully [REDACTED] left the Management Committee at the AGM 23. We thank him all for his commitment to MHAP and wished him all the best. We produced a flyer to advertise for more members.

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Staffing

[REDACTED] left MHAP on 29th September 2023 to move abroad, and we wish him well. We were unsuccessful in recruiting anyone appropriate to fill this post. All other staff details have remained the same.

Staff meetings take place in the office on a weekly basis. Supervision and individual caseload reviews continue on a 6-weekly basis. We again had two staff review days allowing the staff team to review working practices.

Training & Awareness Raising

Training for all staff remains important to MHAP for staff. Training completed includes:

Adult Support & Protection, Prison Peer Group, LGBTQ+ and Equality, Scottish Social Security Third Sector, Advocacy - Good Practice, Staff Review Day x2, Dementia and Communication, EUPD Pathway, Neonatal Addictions, Housing Options, Human Rights Based Advocacy, Training Prep Meeting, Human Rights Consultation, Adult Disability Group Benefit, Advice Shop Pathways, Human Rights Bill, Benefits and Welfare update, Emergency Mental Health Pathways Event, Scottish Government Collective Advocacy, Adult Support & Protection Lived & Living Experience Group, Induction Prison Training, Mental Health Act Review, Suicide Prevention Training, Recovery Plans, See Hear Event, Lothian Advocacy Workers Event, SIAA AGM, BSL Interpreter Service, ASP Level 1, Adults with Incapacity, Adult Protection Level 3, Adult Protection Level 2, Mental Health Act (Foundation), Mental Health Act (Advanced), Mental Health & Finance, HMP Addiewell tour.

Three members of staff completed Human Rights Based Advocacy Qualification SQA Level 7.

The staff team also ensured that MHAP continued to raise awareness of Advocacy throughout West Lothian which included:

Advance Statement awareness, ASP Core Group, Community Mental Health Team Meeting, group talk at HMP Addiewell, Named Person awareness, Step Out group, Rights under Mental Health Act, National Collaborative Conversation Café, Hospital Carers Group, Freshers Fayre & Well-being Events (West Lothian College), Mental Health Development Team, National Care Service Advocacy Workshop.

We continue to remain in close contact with a wide array of services and therefore attended various meetings and events. These include but is not exhaustive of: ADP Executive and Collaborative, ADP MAT Standards, Recovery Orientated Systems of Care, Lothian Independent Advocacy Providers Group, The Well Being and Suicide Prevention Group, Mental Health Act Reference Group and Westspace group.

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Individual Advocacy

Mental Health Referrals - The year 2023-24 started with 128 people between caseloads and people on the waiting list and we received 349 referrals for individual advocacy for people with mental health issues. We had 61 people on a waiting list at the end of the year, therefore we provided a service to 416 people throughout 2023-24.

Addictions Referrals - The year 2023-24 started with 54 people between caseloads and people on the waiting list and we received 62 referrals for individual advocacy for people with addictions. We had 14 people on a waiting list at the end of the year, therefore we provided a service to 102 people throughout 2023-24.

Therefore, in total we received 411 new referrals in 2023-24 which is an average of 34 per month and we worked with 518 people. The largest volume of work continues to be Mental Health Act and hospital detention work. Caseloads remained at capacity throughout the year therefore our waiting list continued to increase. We continue to operate a range of appointment options including face to face, telephone or virtual to increase accessibility to MHAP for everyone.

Collective Advocacy

Year 2023-24 saw the first year with no restriction to group work for a long time, so we were able to return the West Lothian Service Users Forum to normal.

WLSUF has taken part in National Human Rights Consultation and received acknowledgment for their role in the helping to inform the EUPD pathway.

Monthly face to face informal collective advocacy has continued for people on Wards 1, 17 and Regional Eating Disorders Unit, St John's Hospital for which we have received very positive feedback.

Volunteers

Volunteer work is ongoing. We have volunteer visits with people at Burngrange and Pentland Court. Also, our newsletter service user volunteer continued to produce newsletters throughout the year. Staff maintain close contact with volunteers and provide regular support.

Unfortunately, [REDACTED] the Step Out group facilitator retired this year, and the last group took place in February 2024. She will be sorely missed by group members and MHAP thanks her for the hard work and time she dedicated to helping people who experience stress, anxiety and phobias.

We also have a volunteer who donates time to maintain and develop MHAP's website.

We are very grateful to all of MHAP's volunteers.

To Conclude

Again, a very busy year for everyone at MHAP as we continue to see a much higher demand for services than we have resources for. We continue to review referrals to ensure the most vulnerable remain our highest priority. The decision to withdraw from collective advocacy for the addictions contract was also a very tough time for everyone. There continues to be several national legislative changes and increased financial pressures on community services that continue to impact MHAP. However, staff have created a very supportive culture, and we continue to review our working practices to ensure work remains manageable for all.

We were also very grateful to receive a kind donation from Bankton Mains Bowling Club which was used to support our volunteers.

MHAP Management Committee remain grateful and extend our thanks to all members of staff.

FINANCIAL REVIEW

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 designated funds for office refurbishment costs and 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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

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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.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to 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 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 (FRS102).

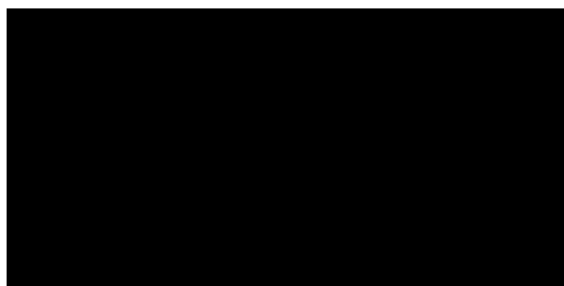
The trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the board



Trustee

14 August 2024



Independent Examiner's Report to the trustees of Mental Health Advocacy Project (West Lothian) SCIO

I report on the financial statements of Mental Health Advocacy Project (West Lothian) SCIO for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The 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.

Basis of independent examiner's report

My examination was 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 connection with my examination, no matter has come to my attention:

(1) 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 financial statements which accord with the accounting records, 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 financial statements to be reached.



14 August 2024

Mental Health Advocacy Project (West Lothian) SCIO

Statement of Financial Activities

for the year ended 31 March 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes				
Income and endowments					
from:					
Donations and legacies	4	510	13,000	13,510	14,139
Charitable activities	5	224,751	31,000	255,751	270,988
Investments	6	-	1,361	1,361	242
Total		225,261	45,361	270,622	285,369
Expenditure on:					
Charitable activities	7	209,853	32,395	242,248	239,345
Other	8	17,311	14,872	32,183	50,817
Total		227,164	47,267	274,431	290,162
Net gains on investments		-	-	-	-
Net expenditure	9	(1,903)	(1,906)	(3,809)	(4,793)
Transfers between funds		6,361	(6,361)	-	-
Net expenditure before other gains/(losses)		4,458	(8,267)	(3,809)	(4,793)
Other gains and losses					
Net movement in funds		4,458	(8,267)	(3,809)	(4,793)
Reconciliation of funds:					
Total funds brought forward		181,141	129,546	310,687	313,705
Total funds carried forward		185,599	121,279	306,878	308,912

Mental Health Advocacy Project (West Lothian) SCIO
Summary Income and Expenditure Account
for the year ended 31 March 2024

	2024	2023
	£	£
Income	269,261	285,127
Interest and investment income	1,361	242
Gross income for the year	<u>270,622</u>	<u>285,369</u>
Expenditure	274,431	290,162
Total expenditure for the year	<u>274,431</u>	<u>290,162</u>
Net expenditure before tax for the year	(3,809)	(4,793)
Net expenditure for the year	<u>(3,809)</u>	<u>(4,793)</u>

Mental Health Advocacy Project (West Lothian) SCIO**Balance Sheet**at **31 March 2024**

Charity No.	SC011560	Notes	2024	2023
			£	£
Current assets				
Debtors		12	2,320	1,471
Cash at bank and in hand			310,826	315,369
			<u>313,146</u>	<u>316,840</u>
Creditors: Amount falling due within one year		13	(6,268)	(6,153)
Net current assets			<u>306,878</u>	<u>310,687</u>
Total assets less current liabilities			<u>306,878</u>	<u>310,687</u>
Net assets excluding pension asset or liability			<u>306,878</u>	<u>310,687</u>
Total net assets			<u><u>306,878</u></u>	<u><u>310,687</u></u>
The funds of the charity				
Restricted funds		14		
Restricted income funds			121,279	129,546
			<u>121,279</u>	<u>129,546</u>
Unrestricted funds		14		
Designated funds			185,599	181,141
			<u>185,599</u>	<u>181,141</u>
Reserves		14		
Total funds			<u><u>306,878</u></u>	<u><u>310,687</u></u>

The trustees have prepared the accounts in accordance with section 44 of the Charities and Trustee Investment (Scotland) Act.

Approved by the board on 14 August 2024

And signed on its behalf by:

Trustee

14 August 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

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.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	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.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	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.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These 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.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These 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.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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 amount after allowing for any trade discounts due.

Notes to the Accounts

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases. Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Charitable status

The Charity is a Scottish Charitable Incorporated Organisation (SCIO), governed by a constitution.

The address of the principal office is Mental Health Resource Centre, [REDACTED]
[REDACTED]

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	1,140	13,000	14,140
Charitable activities	239,987	31,000	270,987
Investments	-	242	242
Total	241,127	44,242	285,369
Expenditure on:			
Charitable activities	206,244	33,101	239,345
Other	35,979	14,838	50,817
Total	242,223	47,939	290,162
Net income	(1,096)	(3,697)	(4,793)
Transfers between funds	(15,758)	15,758	-
Net income before other gains/(losses)	(16,854)	12,061	(4,793)
Other gains and losses:			
Net movement in funds	(16,854)	12,061	(4,793)
Reconciliation of funds:			
Total funds brought forward	197,996	117,485	315,481
Total funds carried forward	181,142	129,546	310,688

4 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
West Lothian Council gift	-	13,000	13,000	12,999
Donations	510	-	510	1,140
	510	13,000	13,510	14,139

Notes to the Accounts

5 Income from charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Advocacy and innovative teaching development funding	224,751	-	224,751	239,988
Advocacy provision for welfare benefit reform and HMP Addiewell funding	-	31,000	31,000	31,000
	<u>224,751</u>	<u>31,000</u>	<u>255,751</u>	<u>270,988</u>

6 Income from investments

	Restricted	Total 2024	Total 2023
	£	£	£
Bank interest received	1,361	1,361	242
	<u>1,361</u>	<u>1,361</u>	<u>242</u>

7 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Advocacy and innovative teaching development funding	209,122	985	210,107	206,279
Advocacy provision for welfare benefit reform and HMP Addiewell funding	-	31,410	31,410	32,293
<i>Governance costs</i>				
Management committee and AGM expenses	731	-	731	773
	<u>209,853</u>	<u>32,395</u>	<u>242,248</u>	<u>239,345</u>

8 Other expenditure

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Premises costs	-	13,000	13,000	13,794
General administrative costs	15,781	1,872	17,653	35,493
Legal and professional costs	1,530	-	1,530	1,530
	<u>17,311</u>	<u>14,872</u>	<u>32,183</u>	<u>50,817</u>

Notes to the Accounts

9 Net expenditure before transfers

	2024	2023
	£	£
This is stated after charging:		
Independent Examiner's fee	1,530	1,530
ex gratia payment details		

10 Trustee remuneration and expenses

	2024 Number	2023 Number
The nature of the reimbursed expenses	No emoluments or expenses have been paid to the Trustees of The Project.	

11 Staff costs

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

	2024 Number	2023 Number
Advocacy and innovative teaching development	6	6
Advocacy provision for welfare benefit reform and HMP Addiewell	1	1
	<u>7</u>	<u>7</u>

The charity has an auto enrolment compliant pension scheme with Aviva. All employees employer contributions are above the minimum total contributions required under the auto enrolment rules.

12 Debtors

	2024 £	2023 £
Trade debtors	606	-
Prepayments and accrued income	1,714	1,471
	<u>2,320</u>	<u>1,471</u>

13 Creditors:

amounts falling due within one year

	2024 £	2023 £
Other taxes and social security	4,249	4,398
Accruals	2,019	1,755
	<u>6,268</u>	<u>6,153</u>

14 Movement in funds

	At 1 April 2023	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 March 2024 £
Restricted funds:					
Restricted income funds:					
Reserve Fund	118,000	14,361	(13,000)	(6,361)	113,000
Step Out Fund	1,034	-	(985)	-	49
Advocacy provision for welfare benefit reform and HMP Addiewell	8,736	31,000	(33,282)	-	6,454
Scottish Police Fund	1,776	-	-	-	1,776
Total	129,546	45,361	(47,267)	(6,361)	121,279
Unrestricted funds:					
Designated funds:					
General Fund	114,141	225,261	(227,164)	9,361	121,599
Working Capital Fund	67,000	-	-	(3,000)	64,000
Total	181,141	225,261	(227,164)	6,361	185,599
Total funds	310,687	270,622	(274,431)	-	306,878

Purposes and restrictions in relation to the funds:

Restricted funds:

Reserve Fund

The reserve fund was created after it was agreed with West Lothian Council that The Project could maintain reserves to pay for the costs of redundancies and the costs of winding up the charity should the service level agreement (SLA) 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.

Step Out Fund

The Step Out fund arose out of a donation for this specific club. All income and expenses relating to this club are held and recorded independently of The Project.

Advocacy provision for
welfare benefit reform and
HMP Addiewell

The Project received funding for a staff position for an advocacy provision to help with welfare benefit reform and advocacy provision at HMP Addiewell. The funds are being used to pay for staff costs to meet the required objectives.

Scottish Police Fund

The Project received a donation from Police Scotland to help pay for toiletries and other provisions to be used by those in need whilst they stay in hospital.

Notes to the Accounts

Designated funds:

General Fund

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 or exceptional loss of income due to reductions in grant income.

Working Capital Fund

The Management Committee have designated funds from the general fund for the purposes of the quarterly working capital requirements of the charity. The designated fund allows the charity to continue to provide services whilst the funding per the service level agreement (SLA) is collected. The charity does not have any loan or overdraft facilities and as a result any delay in the payment of the SLA would result in delays in paying salaries etc. This designated working capital fund is reviewed annually and any movement in the fund is taken to or from the general fund.

15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Net current assets	185,598	121,280	306,878
	<u>185,598</u>	<u>121,280</u>	<u>306,878</u>

16 Reconciliation of net debt

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash and cash equivalents	315,369	(4,543)	310,826
	<u>315,369</u>	<u>(4,543)</u>	<u>310,826</u>
Net Debt	<u>315,369</u>	<u>(4,543)</u>	<u>310,826</u>

17 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2024 Land and buildings	2024 Other	2023 Land and buildings	2023 Other
	£	£	£	£
Operating leases with expiry date:				
Within one year	13,000	763	13,000	636
	<u>13,000</u>	<u>763</u>	<u>13,000</u>	<u>636</u>

Mental Health Advocacy Project (West Lothian) SCIO
Detailed Statement of Financial Activities
for the year ended 31 March 2024

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2024	2024	2024	2023
	£	£	£	£
Income and endowments from:				
Donations and legacies				
West Lothian Council gift	-	13,000	13,000	12,999
Donations	510	-	510	1,140
	<u>510</u>	<u>13,000</u>	<u>13,510</u>	<u>14,139</u>
Charitable activities				
Advocacy and innovative teaching development funding	224,751	-	224,751	239,988
Advocacy provision for welfare benefit reform and HMP Addiewell funding	-	31,000	31,000	31,000
	<u>224,751</u>	<u>31,000</u>	<u>255,751</u>	<u>270,988</u>
Investments				
Bank interest received	-	1,361	1,361	242
	<u>-</u>	<u>1,361</u>	<u>1,361</u>	<u>242</u>
Total income and endowments	225,261	45,361	270,622	285,369
Expenditure on:				
Charitable activities				
Advocacy and innovative teaching development funding	209,122	985	210,107	206,279
Advocacy provision for welfare benefit reform and HMP Addiewell funding	-	31,410	31,410	32,293
	<u>209,122</u>	<u>32,395</u>	<u>241,517</u>	<u>238,572</u>
Governance costs				
Management committee and AGM expenses	731	-	731	773
	<u>731</u>	<u>-</u>	<u>731</u>	<u>773</u>
Total of expenditure on charitable activities	209,853	32,395	242,248	239,345
Premises costs				
Rent	-	13,000	13,000	13,000
Premises repairs and maintenance	-	-	-	794
	<u>-</u>	<u>13,000</u>	<u>13,000</u>	<u>13,794</u>
General administrative costs, including depreciation and amortisation				
Equipment expensed	2,210	-	2,210	19,428

Mental Health Advocacy Project (West Lothian) SCIO
Detailed Statement of Financial Activities

Equipment leasing and hire charges	671	92	763	638
General insurances	2,609	360	2,969	2,420
Postage and couriers	187	26	213	434
Software, IT support and related costs	1,755	242	1,997	3,137
Stationery and printing	859	119	978	960
Subscriptions	540	74	614	614
Telephone, fax and broadband	6,950	959	7,909	7,862
	<u>15,781</u>	<u>1,872</u>	<u>17,653</u>	<u>35,493</u>
Legal and professional costs				
Audit/Independent examination fees fees	1,530	-	1,530	1,530
	<u>1,530</u>	<u>-</u>	<u>1,530</u>	<u>1,530</u>
Total of expenditure of other costs	<u>17,311</u>	<u>14,872</u>	<u>32,183</u>	<u>50,817</u>
Total expenditure	<u>227,164</u>	<u>47,267</u>	<u>274,431</u>	<u>290,162</u>
Net gains on investments	-	-	-	-
	<u>(1,903)</u>	<u>(1,906)</u>	<u>(3,809)</u>	<u>(4,793)</u>
Net expenditure	<u>(1,903)</u>	<u>(1,906)</u>	<u>(3,809)</u>	<u>(4,793)</u>
Transfers between funds	6,361	(6,361)	-	-
Net expenditure before other gains/(losses)	<u>4,458</u>	<u>(8,267)</u>	<u>(3,809)</u>	<u>(4,793)</u>
Other Gains	-	-	-	-
	<u>4,458</u>	<u>(8,267)</u>	<u>(3,809)</u>	<u>(4,793)</u>
Net movement in funds	<u>4,458</u>	<u>(8,267)</u>	<u>(3,809)</u>	<u>(4,793)</u>
Reconciliation of funds:				
Total funds brought forward	181,141	129,546	310,687	313,705
Total funds carried forward	<u>185,599</u>	<u>121,279</u>	<u>306,878</u>	<u>308,912</u>