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Charity registration number SC020564 (Scotland)

THE ADVOCACY PROJECT (SCOTLAND)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

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THE ADVOCACY PROJECT (SCOTLAND)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Thomas McGuigan Ann Marie Docherty Colin Menabney Fiona Tall Heather Doig Fiona Dunwoodie Doreen Docherty
Charity number (Scotland)	SC020564
Principal address	Kirkstane House 139 St Vincent Street Glasgow G2 5JF
Auditor	Wbg (Audit) Limited 168 Bath Street Glasgow G24TP
Accountants	TC Group Business Advisors & Accountants 180 St Vincent Street Glasgow G2 5SG
Bankers	Unity Trust Bank 9 Brindley Place Birmingham B1 2HB
Website	www.theadvocacyproject.org.uk

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THE ADVOCACY PROJECT (SCOTLAND)

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THE ADVOCACY PROJECT (SCOTLAND)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

The Trustees are pleased to present the charity's fifth Report and Accounts as a Scottish Charitable Incorporated Organisation for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), and "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)" (as amended for accounting periods commencing from 1 January 2019).

Purposes
The organisation's purposes are:

1. The relief of those in need, by reason of age, ill-health, disability, financial hardship or other disadvantage, in particular, adults at risk, the physically disabled, persons who are sensory impaired, those with learning difficulties and additional communication and support needs, those with mental health concerns, individuals with problematic substance use and older adults (the "Community");

2. The advancement of education, in particular in respect of individuals within the Community;

3. The advancement of human rights, in particular in respect of individuals within the Community; and

4. The promotion of equality and diversity, in particular in respect of individuals within the Community,

This is all with a view to relieving the suffering and distress of individuals, in particular, those within our communities, promoting their welfare and improving their quality of life by encouraging individuals within the Community to involve themselves in all aspects of society and, in particular, in those decisions affecting themselves, their families and their carers', through co-operation with the statutory authorities and other agencies.

Activities
The charity carries out the following activities in the attainment of its objects:

1. Maintaining a service structure that allows for the provision of Independent Advocacy, advice, information, training, support and guidance to defined individuals, groups, organisations and communities in East Renfrewshire, and Glasgow City;

2. The facilitation of individual appointments (face-to-face & digitally) in order to provide Independent Advocacy services, outreach services, 'Drop-in' provision and when providing representation during statutory processes, which, is often allied with other forms of conjoined support for those identified and assessed as being in need of such, whilst also, promoting an understanding and awareness of the rights of the individual(s) and that of their families and/or carers';

3. The development, promotion and maintenance of partnerships and working relationships with the relevant partners, agencies, commissioners and key stakeholders to the benefit of our service users and to that of The Advocacy Project's object and its Business Plan;

4. The development, planning and provision of Independent Advocacy services for any identified and/or emergent service user groups by means of well managed and structured projects; and

5. Promoting, encouraging and facilitating the training and education of staff, both internal, and where appropriate, external whilst all the while ensuring it is cognisant with our aspirations in terms of our helping to shape and inform Independent Advocacy both nationally and locally to the benefit of people who need our services.

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In carrying out the aforementioned activities the charity is pursuant to 'aims' whereby individuals: -

- Are as involved as they can be in the decisions which affect their lives;
- Have an appropriate understanding of their rights and how these can be best protected;
- Are safeguarded, if they lack capacity; **and**
- Feel valued as equals, and moreover, are treated with dignity and respect.

Within The Advocacy Project, experience has taught us, that in achieving these aims, it empowers and enables vulnerable people to take control of their lives, whilst also readying conditions whereby people can exercise self-determination and positively re-shape their involvement with health & social care services. Moreover, in achieving these aims, the charity seeks to have a positive impact on the wider issues in relation to social injustice, human rights, equity and discrimination. Importantly, in linking its purposes, activities and ongoing aims, The Advocacy Project is wholly committed to further developing, and where appropriate, expanding its services so as to ensure that as many people as is possible can benefit from the provision of Independent Advocacy.

Achievements and performance

Delivery, Performance & Achievements
Engaged, empowered and skilled employees remain fundamental, indeed critical, in terms of the success of The Advocacy Project. Our Staff's experience and energy have proven to be invaluable as we adapted our working practices and harnessed technology in such a way as to ensure we continued to deliver the highest quality Independent Advocacy services possible, and with equal regard to quality, compassion and efficiency.

When reflecting about the work of The Advocacy Project, from that of our supporting individual people across the 2 Health & Social Care Partnership's (HSCP), and with a mind to the complex range of presenting circumstances in respect of our clients Independent Advocacy needs, and that such as our provision of successful and bespoke projects delivery by our Connect Team (previously Engagement and Involvement) right through to our collaborative approaches with regards to various partnership initiatives. A huge credit must go to every staff member – Business Support, Advocacy Workers, Managers and our senior leadership team for their invaluable contributions, to what was undoubtedly, an immense team effort.

Financial review
Per the Statement of Financial Activities on page 11, the charity reported Net Expenditure (i.e. a Deficit) and a negative Net Movement in Funds of £66,343 for the year ended 31 March 2026 (2025: Deficit £147,915). At 31 March 2026, the charity's total unrestricted funds amounted to £901,674 of which £270,962 was designated by the Trustees for specific purposes as outlined in Note 18.

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Reserves policy
The Advocacy Project wishes to 'make certain' of achieving a position of financial strength so that, in turn, it can fulfil its purposes, namely, the:

1. Relief of those in need;
2. Advancement of education;
3. Advancement of human rights;
4. Promotion of equality and diversity.

In order to achieve this, the Board of Trustees reviews its Reserves Policy, not less than annually, in such a way as to ensure that the level of reserves are sufficient as such as to cover the organisation's identified or otherwise, risks and liabilities. Equally, the review is also to make certain that the organisation's reserves work hard for and/ or in support of the charity, in that, developments are undertaken in line with the organisation's Strategic Action Plan.

Therefore, the levels of reserves and any Designated Funds are set by the Board in line with the work, due diligence and advice of the Finance Development Group (FDG) and are based on the group's understanding and assessment of identified risk(s) and cognisance of the organisation's Strategic Action Plan.

Additionally, in recent years, the charity has sought to build sufficient Unrestricted General Funds to cover three to six months' operating costs and statutory obligations under contractual agreements and property liabilities, which based on current costs, equates to £615,000 (3 months). As at 31 March 2026, the charity's Unrestricted General Funds totalled £630,712, meeting the overall minimum reserves requirement set by the Trustees.

As the charity seeks new ways in which to undertake investment in its infrastructure and operating systems so as to ensure maximum success in terms of the aspirations of the organisation's Strategic Action Plan, there is a likelihood we could see a slight operating deficit in terms of our 2026-27 budget which would require to be offset and/or supported by means of the reserves. In order to achieve the aspirations, objectives and tasks contained with the Strategic Action Plan, the Trustees anticipate investment in our financial systems, Advocacy Case Management System, Learning and Organisational Development and corporate identity.

The FDG will review the level of reserves on a quarterly basis in accordance with the stipulations and expectations contained within the Reserves Policy and report to the Trustees.

Principal funding sources
Principal sources of funding are contract payments for the delivery of advocacy services. Services are commissioned on a competitive tendering basis, based on a specific Service Level Agreement for each. Some are solely with a local authority and some jointly with health and local authorities.

Designated Funds
The board have designated funds to ensure that future plans can be implemented, and these are as follows:

- Quality Assurance Fund
- Innovation and Community Fund

Risk management
The Advocacy Project continues to have a proactive, thorough and balanced approach to risk management. The Board of Trustees reviews the organisational Risk Register at each meeting and ensures that the senior leadership team has taken all reasonable measures to manage these risks. The organisation's Risk Register document and the framework outlines a comprehensive list of risks which are then graded by likelihood and severity and include full descriptions of the actions and measures underway or required to attend to and/or mitigate them.

The Board of Trustees has overall responsibility for assessing the major risks to which the Charity is exposed on an ongoing basis and have established procedures to mitigate those risks that are identified as a result of these reviews. In the event of a major situation involving and/or otherwise affecting The Advocacy Project, business continuity and disaster recovery plans are in place. The Board of Directors also place considerable importance on achieving compliance with employment, health and safety and other relevant legislation.

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Going Concern
The Trustees have assessed whether there are material uncertainties and/or risks related to events or conditions that may serve to cast a significant doubt(s) on the ability of the charity to continue as a 'Going Concern'. The Trustees have made this assessment in respect of a forecast of at least one year from the date of their approving this Annual Report and Financial Statements for the year ended 31 March 2026.

In this reporting year – 2025/26 the Board of Trustees have considered different scenarios for the longer-term financial viability of the organisation as the main contract with NHSGCC is due to be tendered during the summer of 2026.The Trustees review the organisation's viability within the realms of a 'Going Concern' with members of the Senior Leadership Team and the following allows us to state we are a "Going Concern"

The organisation's reserve policy complies with OSCRs guidance and holds between 3 and 6 months unrestricted funds, our virtual finance director ensures compliance with this policy. The organisation has been successful in winning a new contract for Renfrewshire, this will start on the 1st October 2026 for a period of 3 years plus 1.

Plans for future periods

- Retention of the Glasgow contract
- New structure for the organisation
- Succession plan for staff
- Recruitment of new trustees
- Internal audit group
- Set new service in Renfrewshire
- TUPE staff from Renfrewshire service
- Completion of year 2 of wellbeing strategy
- Review promotional strategy
- Extend the Connect Team
- Attain Cyber Security Accreditation
- Introduce updated or new handbooks for Staff, Information Security and Critical Incidents
- Review trustees' induction

Structure, governance and management
The Advocacy Project (Scotland) is a Scottish Charitable Incorporated Organisation ("SCIO") which is governed by its Constitution.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Thomas McGuigan
Ann Marie Docherty
Colin Menabney
Fiona Tall
Heather Doig
Fiona Dunwoodie
Doreen Docherty

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Committees
The Board of Trustees continues to operate three sub-committees. They focus on specific areas of financial, people related and strategic importance to the organisation and feed directly to the Board. Short term working groups are set up as and when required.

The three sub-committees are as follows:

- Finance Development Sub-committee (FSC);
- People Sub-committee (PSC); **and**
- Strategic Development Sub-committee (SDC)

A short life working group was set up on the single issue of national procurement and specifically the consortium of advocacy organisations (Independent Advocacy Scotland) to respond to the tender for Social Security Scotland however, the bid was unsuccessful.

Appointment of Trustees
Prospective Trustees are recruited, interviewed and/or assessed by the Board, and if successful, are then appointed in accordance with the charity's Constitution. On appointment, a new Trustee will sign a declaration of interest form and take part in induction. At Board meetings, all associated interests are declared and recorded and annually trustees complete a declaration of interest form.

Trustees' Induction and Training
A new trustees induction statement was approved in April 2024 for all New Trustees and is being reviewed during 26/27. The programme which is designed to familiarise them with regards to the charity's values, aims and objectives combined with a comprehensive induction pertaining the organisations staffing, day-to day operations and service delivery in relation to their responsibilities as Trustees of a SCIO. The Trustee Induction package involves:

- The Advocacy Project Governance and staffing structure;
- The charity's Constitution;
- Board Members - Undertaking;
- Board Members - Skills audit;
- Code of Conduct;
- Financial Regulations;
- Organisational Risk Register;
- Health and Safety;
- Work of the organisation;
- Learning and Development; **and**
- Systems

Organisational Structure

The Trustees delegate the day-to-day management of the organisation to the CEO, with a Scheme of Delegation having been approved by the Board of Trustees, which, outlines the decisions which can be taken by the CEO and those of which where the Board retains authority. The CEO reports directly to the Chair of the Board of Trustees, and is supported by senior management, who, along with the CEO, constitute the Senior Leadership Team, namely:

- The CEO - Jacqueline Norwood
- The Operations Director - Shaun McWilliams
- The Business Director - Ann Lafferty

Key management personnel and remuneration
Details of the total remuneration paid to the key management personnel are disclosed in Note 9 to the Accounts.

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THE ADVOCACY PROJECT (SCOTLAND)

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 year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP FRS 102;

- make judgements and estimates that are reasonable and prudent; and

- state whether applicable accounting standards have been followed.

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

The Trustees' report was approved by the Board of Trustees.

Signed by:

Ann Marie Docherty

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Ann Marie Docherty
Trustee
Dated: 20 August 2026

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THE ADVOCACY PROJECT (SCOTLAND)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES AND MEMBERS OF THE ADVOCACY PROJECT (SCOTLAND)

Opinion

We have audited the financial statements of The Advocacy Project (Scotland) (the 'charity') for the year ended 31 March 2026 which comprise The Statement of Financial Activities, Balance Sheet, Statement of Cashflows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2026, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Prior Year Adjustment

We draw attention to note 22 of the financial statements which highlights an adjustment to comparative figures to reclassify £85,000 from current assets to non-current investments, reflecting the maturity profile of the investments. This reclassification has no impact on the reported surplus for either the current or comparative year, or on opening funds. Our opinion is not modified in respect of this matter.

Conclusions relating to going concern

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

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

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

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Other information

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

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated.

If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement (set out on page 6), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

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Auditor's responsibilities for the audit of the financial statements

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures response to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing the risks or material misstatements in respect of irregularities, including fraud and non-compliance with laws and regulations we considered the following;

- The nature of the charity, the environment in which it operates and the control procedures implemented by management and the trustees; and
- Our enquiries of management and trustees about their identification and assessment of the risks of irregularities.

Based on our understanding of the charity and the sector we identified that the principal risks of non-compliance with laws and regulations related to, but were not limited to;

- Regulations and legislation pertinent to the charity's operations.

We considered the extent to which non-compliance might have a material impact on the financial statements. We also considered those laws and regulations which have a direct impact on the preparation of the financial statements, such as the Charities Accounts (Scotland) Regulations 2006. We evaluated management and trustees' incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of management override of controls), and determined that the principal risks were related to;

- Posting inappropriate journal entries

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Audit response to the risks identified

Our procedures to respond to the risks identified included the following:

- Gaining an understanding of the legal and regulatory framework applicable to the charity and the sector in which it operates:
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements:
- Enquiring of management and trustees concerning actual and potential litigation and claims:
- Reviewing minutes of meetings of those charged with governance; and
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.
- We scrutinised the general ledger for the following:
    - Duplicate journal entries
    - Journals posted by unauthorised users
    - Journals that do not balance
    - Journals with detail which included key phrases or words.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for. This description forms part of our auditor's report.

Use of our report

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

Signed by:

Wbg (Audit) Limited

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Alexander Hogg CA
Wbg (Audit) Limited (Statutory Auditor)

168 Bath Street
Glasgow
G24TP
20 August 2026

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THE ADVOCACY PROJECT (SCOTLAND)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

Current financial year

	Notes	Unrestricted funds general 2026 £	Unrestricted funds designated 2026 £	Restricted funds 2026 £	Total 2026 £	Total 2025 £
Income from:						
Income from charitable activities	**3**	895,312	20,294	241,578	1,157,184	1,136,326
Investments	**4**	18,158	-	-	18,158	5,758
Total income		913,470	20,294	241,578	1,175,342	1,142,084
Expenditure on:						
Cost of charitable activities	**5**	901,319	98,788	241,578	1,241,685	1,289,999
Net incoming/(outgoing) resources before transfers		12,151	(78,494)	-	(66,343)	(147,915)
Gross transfers between funds	**18**	(59,226)	59,226	-	-	-
Net expenditure for the year/ Net movement in funds		(47,075)	(19,268)	-	(66,343)	(147,915)
Fund balances at 1 April 2025		677,787	290,230	-	968,017	1,115,932
Fund balances at 31 March 2026		630,712	270,962	-	901,674	968,017

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

The notes on pages 15 to 30 form an integral part of these financial statements.

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THE ADVOCACY PROJECT (SCOTLAND)

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

Prior financial year

	Notes	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
Income from:					
Income from charitable activities	**3**	902,933	-	233,393	1,136,326
Investments	**4**	5,758	-	-	5,758
Total income		908,691	-	233,393	1,142,084
Expenditure on:					
Cost of charitable activities	**5**	948,875	107,731	233,393	1,289,999
Net incoming/(outgoing) resources before transfers		(40,184)	(107,731)	-	(147,915)
Gross transfers between funds	**18**	(194,916)	194,916	-	-
Net expenditure for the year/ Net movement in funds		(235,100)	87,185	-	(147,915)
Fund balances at 1 April 2024		912,887	203,045	-	1,115,932
Fund balances at 31 March 2025		677,787	290,230	-	968,017

The notes on pages 15 to 30 form an integral part of these financial statements.

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THE ADVOCACY PROJECT (SCOTLAND)

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	2026 £	2025 As restated £	2025 As restated £
Fixed assets					
Tangible assets	**13**		32,452		16,856
Investments	**12**		88,408		85,000
			120,860		101,856
Current assets					
Debtors falling due after one year	**14**	18,500		18,000	
Debtors falling due within one year	**14**	103,886		42,309	
Cash at bank and in hand		714,672		845,023	
		837,058		905,332	
Creditors: amounts falling due within one year	**15**	(56,244)		(39,171)	
Net current assets			780,814		866,161
Total assets less current liabilities			901,674		968,017
Income funds					
Unrestricted funds					
Designated funds	**18**	270,962		290,230	
General unrestricted funds		630,712		677,787	
			901,674		968,017
			901,674		968,017

The financial statements were approved by the Trustees on 20 August 2026

Signed by:
Ann Marie Docherty
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Ann Marie Docherty
Trustee

DocuSigned by:
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Heather Doig
Trustee

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THE ADVOCACY PROJECT (SCOTLAND)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	2026 £	2026 £	2025 As restated £	2025 As restated £
Cash flows from operating activities					
Cash absorbed by operations	**23**		(120,419)		(153,894)
Investing activities					
Purchase of tangible fixed assets		(28,087)		(9,916)	
Loss on disposal of tangible fixed assets		3,405		-	
Purchase of investments		-		(85,000)	
Interest received		14,750		5,758	
Net cash used in investing activities			(9,932)		(89,158)
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(130,351)		(243,052)
Cash and cash equivalents at beginning of year			845,023		1,088,075
Cash and cash equivalents at end of year			714,672		845,023

Docusign Envelope ID: 494718C2-9F68-89CE-80F7-CB48A06D5710

THE ADVOCACY PROJECT (SCOTLAND)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

Charity information

The Advocacy Project (Scotland) is a Scottish Charitable Incorporated Organisation. Its principal office address is Kirkstane House, 139 St Vincent Street, Glasgow, G2 5JF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), and "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)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The Trustees consider there are no material uncertainties about the charity's ability to continue as a going concern. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Income from Charitable Activities

Income from charitable activities includes income earned both from the supply of goods or services under contractual arrangements and from performance-related grants which have conditions that specify the provision of particular goods or services to be provided by the charity. Income from charitable activities is recognised as earned (as the related goods or services are provided).

Grants receivable

Income from government and other grants, whether 'capital' or 'revenue' in nature, are recognised when the charity has unconditional entitlement to the funds, it is probable that the income will be received, the amount can be measured reliably. Unconditional entitlement will be achieved once any performance or other conditions attached to the grants have been met, or fulfilment of those conditions is wholly within the control of the charity. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

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1 Accounting policies **(Continued)**

Income from other trading activities
Income from other trading activities includes income earned from both trading activities to raise funds for the charity and income from fundraising events and is recognised when the charity has entitlement to the funds, it is probable that these will be received and the amounts can be measured reliably.

Investment income
Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1.5 Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured or estimated reliably.

Liabilities are measured on recognition at historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date. The exception is that certain financial instruments must be adjusted to their present value; these include financial liabilities where settlement is deferred for more than 12 months after the reporting date.

All expenditure is accounted for on an accruals basis. All expenses are allocated or apportioned to the applicable expenditure headings.

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Charitable activities
Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. The costs of charitable activities presented in the Statement of Financial Activities includes the costs of both direct service provision and the payments of grant awards if applicable.

Governance costs (which are included as a component of support costs in accordance with SORP) comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include those related to constitutional and statutory requirements, external scrutiny (audit or independent examination), strategic management, and other legal and professional fees.

Support costs
Support costs are incurred supporting the charity's activities and include expenditure associated with administrative and finance functions, business support, HR, IT and governance. These support functions are shared across the charity's activities and are apportioned across those activities in order to arrive at the full cost for each reported activity.

Activity based reporting
To comply fully with the Statement of Recommended Practice would require income and expenditure to be reported by activity. The Directors are of the opinion that the activities of the charity are inter-linked, therefore this would be impractical to calculate and would provide no additional benefit to the users of these financial statements. Therefore no further analysis of income and expenditure is provided within these financial statements.

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1 Accounting policies **(Continued)**

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Software	amortised over 5 years

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Assets will only be capitalised where the individual item cost is £500 or more (excluding VAT where recoverable). Items costing less than £500 should be treated as revenue expenditure and charged to the appropriate cost centre in the period of purchase. Where items are purchased together as a single functional unit (for example, a computer with monitor and keyboard), the combined cost should be used when applying the threshold.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	over the life of the lease
Office equipment	20% straight line
Fixtures and fittings	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.9 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

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1 Accounting policies **(Continued)**

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.14 Leases

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

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2 Critical accounting estimates and judgements

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

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The key sources of estimation have been applied as follows:

Depreciation – Fixed assets are depreciated and amortised over the useful lives of the assets. The useful lives are based on management's knowledge of the assets and with reference to expected useful lives.

Support costs – Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit fees together with an apportionment of overhead and support costs.

Critical judgments

The following judgments (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements.

Leases – Determine whether leases entered into by the charity either as a lessor or a lease are operating or finance leases. These decisions depend on an assessment of whether the risk and rewards of ownership have been transferred from the lessor to the lessee on a lease-by-lease basis.

Impairment of fixed assets - Determine whether there are indicators of impairment of the company's tangible assets. Factors taken into consideration in reaching such a decision include the economic viability and expected future financial performance of the asset and where it is a component of a larger cash-generating unit, the viability and expected future performance of that unit.

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3 Income from charitable activities

	2026	2025
	£	£
Services delivered under contract/service level agreement to local authorities and other agencies	894,552	894,553
Performance related grants	241,578	233,393
Engagement & Involvement, Training, Consultancy & Facilitation	21,054	8,380
	1,157,184	1,136,326
Analysis by fund		
Unrestricted funds - general	895,312	902,933
Unrestricted funds - designated	20,294	-
Restricted funds	241,578	233,393
	1,157,184	1,136,326
Government grants		
East Renfrewshire Council	182,176	174,580
Scottish Government - Support in the Right Direction	59,402	58,813
	241,578	233,393
Contracts for delivery of services		
NHS Greater Glasgow and Clyde	894,552	894,553
	894,552	894,553

4 Income from investments

	Unrestricted funds 2026	Unrestricted funds 2025
	£	£
Non-current investment income	3,408	-
Interest receivable	14,750	5,758
	18,158	5,758

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5 Cost of charitable activities

	2026	2025
	£	£
Staff costs	913,517	895,904
Depreciation and impairment	9,086	7,655
Project and activities costs	480	720
Premises costs	125,377	186,218
Running costs	124,485	123,981
Motor and travel costs	12,988	28,693
Legal and professional	25,508	35,186
Interest and finance charges	296	244
Bad and doubtful debts	-	766
Governance costs	29,948	10,632
	1,241,685	1,289,999
	1,241,685	1,289,999
Analysis by fund		
Unrestricted funds - general	901,319	948,875
Unrestricted funds - designated	98,788	107,731
Restricted funds	241,578	233,393
	1,241,685	1,289,999

6 Net Income

Net Income for the year is stated after charging:	2026 £	2025 £
Depreciation of owned tangible fixed assets	9,086	7,655
Operating lease charges (office)	112,800	93,580
Operating lease charges (equipment)	3,425	1,531

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

£nil was reimbursed to the Trustees during the year (2025: £nil reimbursed).

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8 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

Fees payable to the charity's auditor:	**2026**	**2025**
	£	**£**
Audit of the annual accounts	11,400	10,236
Non-audit services		
All other non-audit services	-	1,963

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2026	**2025**
	Number	**Number**
Direct charitable work	24	24
Administration	2	2
	26	26

Employment costs	**2026**	**2025**
	£	**£**
Wages and salaries	798,804	793,875
Social security costs	79,984	62,366
Other pension costs	34,729	39,663
	913,517	895,904

Included above, are termination payments totalling £26,588 (2025 - £nil) which were made to employees leaving the charity during the financial year.

There were no employees whose annual remuneration was £60,000 or more.

Key Management Remuneration

The remuneration of key management personnel during the year, including wages and salaries, and employer's contributions to national insurance and pensions, was £148,000 (2025 - £151,489).

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

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11 Intangible fixed assets

	Software £
Cost	
At 1 April 2025	25,001
Disposals	(25,001)
At 31 March 2026	-
Amortisation and impairment	
At 1 April 2025	25,001
Disposals	(25,001)
At 31 March 2026	-
Carrying amount	
At 31 March 2026	-
At 31 March 2025	-

12 Fixed asset investments

	Non-current investment £
Cost or valuation	
At 1st April 2025 as restated	85,000
Interest	3,408
At 31 March 2026	88,408
Carrying amount	
At 31 March 2026	88,408
At 31 March 2025 as restated	85,000

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13 Tangible fixed assets

	Leasehold improvements	Office equipment	Fixtures and fittings	Total
	£	£	£	£
Cost				
At 1 April 2025	3,364	137,408	40,827	181,599
Additions	-	27,911	176	28,087
Disposals	(3,364)	(101,822)	(40,544)	(145,730)
At 31 March 2026	-	63,497	459	63,956
Depreciation and impairment				
At 1 April 2025	3,364	121,389	39,990	164,743
Depreciation charged in the year	-	8,888	198	9,086
Eliminated in respect of disposals	(3,364)	(98,945)	(40,016)	(142,325)
At 31 March 2026	-	31,332	172	31,504
Carrying amount				
At 31 March 2026	-	32,165	287	32,452
At 31 March 2025	-	16,019	837	16,856

14 Debtors

	2026	2025
Amounts falling due within one year:	£	£
Trade debtors	74,546	200
Other debtors	21,792	29,373
Prepayments and accrued income	7,548	12,736
	103,886	42,309

	2026	2025
Amounts falling due after more than one year:	£	£
Other debtors	18,500	18,000
Total debtors	122,386	60,309

15 Creditors: amounts falling due within one year

	2026	2025
	£	£
Trade creditors	20,799	1,112
Other creditors	1,745	14,921
Accruals and deferred income	33,700	23,138
	56,244	39,171

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16 Retirement benefit schemes

Defined contribution schemes	**2026** **£**	**2025** **£**
Charge to profit or loss in respect of defined contribution schemes	34,729	39,663

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

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17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds			Movement in funds		
	Income	Expenditure	Balance at 1 April 2025	Income	Expenditure	Balance at 31 March 2026
	£	£	£	£	£	£
Provision of Advocacy Services SIRD	58,813	(58,813)	-	59,402	(59,402)	-
Provision of Advocacy Services in East Renfrewshire	174,580	(174,580)	-	182,176	(182,176)	-
	233,393	(233,393)	-	241,578	(241,578)	-

Purposes of Restricted Funds

Scottish Government - Support in the Right Direction

From 2024-26, the Advocacy Project received funding (2025-26 -£59,402, and 2024-25 - £58,813) from the Scottish Government - Support in the Right Direction fund, which is aimed at empowering individuals and their carers to have more choice and control over their social care support.

East Renfrewshire Council

In 2025-26, the Advocacy Project received funding of £182,176 (2024-25: £174,580) from East Renfrewshire Council to provide advocacy provision for vulnerable adults.

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18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the Trustees for specific purposes:

					Movement in funds			
	Balance at 1 April 2024	Expenditure	Transfers	Balance at 1 April 2025	Income	Expenditure	Transfers	Balance at 31 March 2026
	£	£	£	£	£	£	£	£
Capital Fund	14,595	(7,655)	9,916	16,856	-	(12,491)	28,087	32,452
Quality Assurance Fund	20,000	-	-	20,000	-	(1,375)	(2,625)	16,000
Case Management System Fund	53,500	(10,362)	-	43,138	-	(1,662)	(41,476)	-
Innovation and Community Fund	98,000	(73,424)	185,000	209,576	20,294	(82,360)	75,000	222,510
Website Fund	16,950	(16,290)	-	660	-	-	(660)	-
IT & Systems Fund	-	-	-	-	-	(900)	900	-
	203,045	(107,731)	194,916	290,230	20,294	(98,788)	59,226	270,962

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18 Designated funds **(Continued)**

Purposes of Designated Funds

Capital Fund
This fund represents the net book value of the charity's intangible and fixed assets which would not be readily converted into cash.

Quality Assurance Fund
The fund represents funds designated to initiate and facilitate the development of an in-house quality assurance system to assist the charity in its pursuit of continuous improvement.

Case Management System Fund
Funds were designated to introduce a new, modern case management system to enable the charity to monitor and evaluate activity against contracts and be more efficient and effective. The new case management system is now in place and the remaining balance on the fund has been transferred to the General fund at the year end.

Innovation and Community Fund
The fund represents funds designated to establish an innovation team to work direct with people who experience exclusion and to augment services.

Website Fund
The fund represents funds previously designated to introduce a new accessible website to promote the charity and to update and standardise the website. The remaining balance on the fund has been transferred to general funds at the year end.

IT & Systems Fund
During 2025-26, the Board designated £27,310 from the General Fund to cover the cost of renewing IT equipment during the year. The fund has been fully utilised during the year, with the majority of expenditure capitalised, and included within the Capital Designated Fund.

Transfers between Funds

During the 25/26 financial year :

- £28,087 was transferred from General Funds (with £27,310 transferred via the IT & Systems Fund) to the Capital Fund representing assets purchased during the financial year to be held in this fund.
- £2,625 was transferred from the Quality Assurance Fund to the General Fund to reduce the fund total to £16,000, following a review of required funds.
- £41,476 was transferred from the Case Management Fund to the General Fund to release the balance on the fund which is no longer required, with ongoing costs covered through the General Fund.
- £75,000 was transferred from the General Fund to the Innovation and Community Fund to extend the work of the Innovation Team for an additional year.
- £900 was transferred from the General Fund to the IT & Systems Fund to cover revenue expenditure incurred by the fund.
- £660 was transferred from the Website Fund to the General Fund to release the balance on the fund which is no longer required.

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19 Analysis of net assets between funds

	General funds 2026	Designated funds 2026	Restricted funds 2026	Total 2026	As restated General funds 2025	Designated funds 2025	Restricted funds 2025	As restated Total 2025
	£	£	£	£	£	£	£	£
Fund balances at 31 March 2026 are represented by:								
Tangible assets	-	32,452	-	32,452	-	16,856	-	16,856
Investments	88,408	-	-	88,408	85,000	-	-	85,000
Current assets/(liabilities)	542,304	238,510	-	780,814	592,787	273,374	-	866,161
	630,712	270,962	-	901,674	677,787	290,230	-	968,017

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20 Related party transactions

Transactions with related parties

Fiona Dunwoodie, Trustee, is the Chief Executive of Fair Deal, Scottish Charity No. SC015513. During the year, there was one transaction between The Advocacy Project and Fair Deal which amounted to £7,880 (2025 - £5,400). At the year end, the Charity was owed £nil from Fair Deal (2025 - £nil). These transactions take place on normal commercial terms.

21 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2026 £	2025 £
Within one year	108,250	74,710
Between two and five years	191,122	230,936
	299,372	305,646

22 Prior year adjustment

A prior year adjustment has been carried out in order to disclose investments maturing in more than one year separately from other funds held on short term deposit. This has resulted in £85,000 being reallocated from funds held as current assets at bank, to non-current investments in the comparative year. The adjustment has had no impact on the surplus of the current or comparative years and no impact on funds brought forward at the start of the current year.

23 Cash generated from operations

	2026 £	2025 £
Deficit for the year	(66,343)	(147,915)
Adjustments for:		
Investment income recognised in Statement of Financial Activities	(18,158)	(5,758)
Depreciation and impairment of tangible fixed assets	9,086	7,655
Movements in working capital:		
(Increase) in debtors	(62,077)	(2,153)
Increase/(decrease) in creditors	17,073	(5,723)
Cash absorbed by operations	(120,419)	(153,894)

24 Analysis of changes in net funds

The charity had no material debt during the year.