

Mental Health Advocacy Project (West Lothian) SCIO

Charity No. SC011560

Trustees' Report and Unaudited Accounts

31 March 2025

Mental Health Advocacy Project (West Lothian) SCIO
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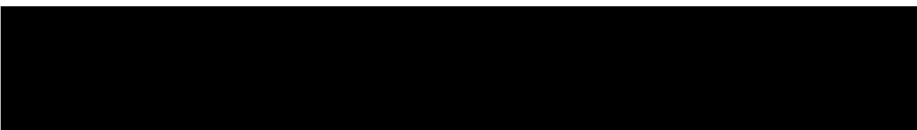
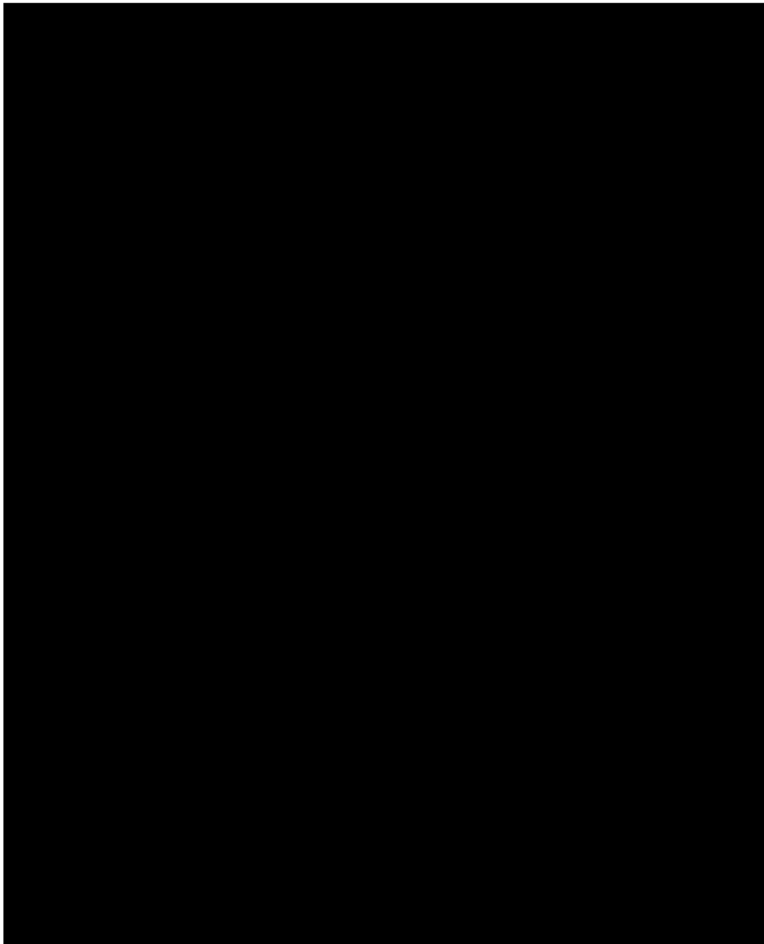
Mental Health Advocacy Project (West Lothian) SCIO
Trustees Annual Report

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. SC011560

Principal Office



Accountants

Philip Bald Accountancy
3B Ormiston Terrace
Edinburgh
EH12 7SJ

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.

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

This was our third year in the current contract for mental health and addictions advocacy and spot purchasing for Unpaid Carers. Our work at HMP Addiewell and Welfare Reform also continued for another year.

Our priorities and purpose as an organisation remain unchanged despite the increasing challenges from the financial and social environment. Many of the referrals we received are people looking for immediate help as the pressures in health and social care and the cost-of-living factors have put people into further difficulties. As such our waiting list continued to grow throughout the year and caseloads remained at capacity.

Individual Advocacy

We received 342 referrals through a mental health route and 56 referrals through our addictions work. In total we were able to offer a service to 527 people this year.

The largest volume of work continues to be Mental Health Act and hospital detention work at 40%, for which we have a 3-day response time although these are often allocated the same day as referral.

Cases are increasingly more complex due to matters such as housing shortages, waiting lists, reduction in services, cost of living etc. People often reach out with a number of issues at once meaning cases are open for longer.

We continue to operate a range of appointment options including face to face, telephone or virtual to increase accessibility to MHAP for as many people as we can.

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Collective Advocacy

Monthly face to face collective advocacy has continued for people on IPCU, acute psychiatric ward, and Regional Eating Disorders Unit, St John's Hospital. We have also been able to introduce collective work into the regional Mother & Baby Unit.

We have also been able to contribute to supporting patients on each ward and Pentland Court, St John's Hospital with visits from the Mental Welfare Commission allowing more people to have their voice heard about detention and care and treatment matters.

The West Lothian Service User Forum has continued throughout the year, and they took part in the Independent Review of Adult Disability Payment Consultation. They also contributed to West Lothian Council survey about Adult Learning courses

Internal

We have remained committed to ensuring our internal working processes allow us to work as efficiently as possible and as such have made further changes to our referral pathway and the recording methods. Our goal is to remain flexible and responsive to the needs of people in West Lothian.

We have changed our publishing materials this year with new look posters leaflets etc to make them more eye catching and reach more people.

We have reviewed how we record any gaps in our accessibility throughout West Lothian so we can make sure we are reaching all areas in West Lothian.

We have reviewed our process for gathering feedback and have updated the questions to reflect the information we need to be able to continually review and act upon what people say about us.

We made a successful application to become a Living wage employer.

The Management Committee agreed to pay the staff a one-off discretionary bonus from accumulated surpluses from previous years.

Management Committee

Very sadly [REDACTED], MC member passed away this year. [REDACTED] was only on the Management Committee for a short while but was committed to MHAP and the advancement of advocacy and ensuring the people we work with were always at the forefront of our work. He will be sadly missed.

Unfortunately [REDACTED] advised that he needs to step down from the MC due to ongoing family commitments. He thanked everyone and said how much he had enjoyed his time on the committee. Everyone thanked him for his support over the years, and he will be missed.

We continue to advertise for Management Committee volunteers.

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Training & Awareness Raising

Training for all staff remains important to MHAP for staff. Training completed includes: AWI training – Advanced, AWI training Pt 1, AWI training Pt 2, ASP lived exp Short term working group, SDS Forum, Charity Law info session, Deafblind training (online), Mental Health First Aid training, Mental Health Law & Practice, Time Management, Addressing suicide in Public Locations, Mental Health Act Law Review, Cyber-attack event, ASP Feedback group, What's Next for Human Rights, ARBD Training , Staff Review Day, ARBD Informed Level, Westspace, Wellbeing in the Workplace, Human Rights in Recovery, Introduction Meeting, AWI for Advocacy Workers, PANEL & Human Rights in Principle, REDU Ward Information Session, Sexual Harassment Law Update, Social Media Fundamentals, Forensic Psychology, MHTS Forum, HMP Peer Group, Prison Forum, Disclosure Scotland Act, Improving your charity's financial reporting, Non-instructed advocacy, Social Policy, ASP Lived Experience, Mental Well-being, MHA, Regulated Roles (PVG), Legal Requirements.

The staff team also ensured that MHAP continued to raise awareness of Advocacy throughout West Lothian. We took part in West Lothian College and Community Mental Health Team mental health awareness raising days. We were also asked to provide some training on Advance Statements, Named Person and the Mental Health Act.

We continue to remain in close contact with a wide array of services and therefore continue to be part of various meetings and events. These include but is not exhaustive of: ADP Executive and Collaborative, ADP MAT Standards, Recovery Orientated Systems of Care, The Well Being and Suicide Prevention Group, Mental Health Act Reference Group and Westspace group. AWI short working group. We also joined the Third Sector Strategy Group (TSSG).

Consultations

Staff took part in consultations throughout the year including Ambulance Scotland and Suicide Prevention Workforce Consultation, for which we also collated service user feedback. Staff also took part in developing the West Lothian HSCP Advocacy Strategy Plan and reported back on this.

HMP Addiewell

After a lot of hard work in trying to establish links and advertise our service we held our first drop-in session at HMP Addiewell in April 2024. These will be held 3 times a month and are available for all HMP Addiewell residents. As anticipated, this initially created an influx of referrals, but this settled to steady level. This work has allowed us to establish stronger links within the prison setting and is a much more efficient way for us to reach people and manage our time with appointments.

Volunteers

Volunteer work is ongoing. John remains committed to visiting Burngrange and Pentland Court. [REDACTED] has again stepped up to help us update our website which will be an ongoing process into next year. Also, [REDACTED] our newsletter service user volunteer continued to produce newsletters throughout the year. [REDACTED] have also worked together for a new look newsletter in the hopes we can support [REDACTED] to distribute her newsletter more widely soon. 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.

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

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

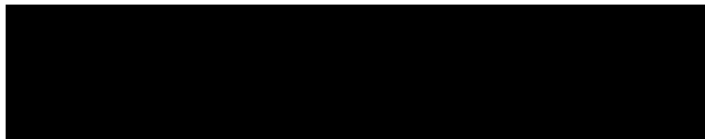
Prior to the start of the Annual General Meeting, the members of the Management Committee are required to resign from office and are eligible for re-election. The trustees of The Project for the purposes of charity law also form the Management Committee of The Project.

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

10 July 2025

Mental Health Advocacy Project (West Lothian) SCIO
Independent Examiners Report

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 2025 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.



10 July 2025

Mental Health Advocacy Project (West Lothian) SCIO
Statement of Financial Activities
for the year ended 31 March 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
	Notes				
Income and endowments from:					
Donations and legacies	4	-	13,000	13,000	13,510
Charitable activities	5	223,294	31,000	254,294	255,751
Investments	6	-	1,498	1,498	1,361
Total		223,294	45,498	268,792	270,622
Expenditure on:					
Charitable activities	7	210,446	34,506	244,952	242,248
Other	8	15,945	14,988	30,933	32,183
Total		226,391	49,494	275,885	274,431
Net gains on investments		-	-	-	-
Net expenditure		(3,097)	(3,996)	(7,093)	(3,809)
Transfers between funds		(502)	502	-	-
Net expenditure before other gains/(losses)		(3,599)	(3,494)	(7,093)	(3,809)
Other gains and losses					
Net movement in funds		(3,599)	(3,494)	(7,093)	(3,809)
Reconciliation of funds:					
Total funds brought forward		185,599	121,280	306,879	308,911
Total funds carried forward		182,000	117,786	299,786	305,102

Mental Health Advocacy Project (West Lothian) SCIO
Summary Income and Expenditure Account
for the year ended 31 March 2025

	2025 £	2024 £
Income	267,294	269,261
Interest and investment income	1,498	1,361
Gross income for the year	<u>268,792</u>	<u>270,622</u>
Expenditure	275,885	274,431
Total expenditure for the year	<u>275,885</u>	<u>274,431</u>
Net expenditure before tax for the year	(7,093)	(3,809)
Net expenditure for the year	<u>(7,093)</u>	<u>(3,809)</u>

Mental Health Advocacy Project (West Lothian) SCIO**Balance Sheet****at 31 March 2025**

Charity No.	SC011560	Notes	2025	2024
			£	£
Current assets				
Debtors		11	2,161	2,320
Cash at bank and in hand			303,686	310,827
			<u>305,847</u>	<u>313,147</u>
Creditors: Amount falling due within one year		12	<u>(6,061)</u>	<u>(6,268)</u>
Net current assets			299,786	306,879
Total assets less current liabilities			<u>299,786</u>	<u>306,879</u>
Net assets excluding pension asset or liability			<u>299,786</u>	<u>306,879</u>
Total net assets			<u><u>299,786</u></u>	<u><u>306,879</u></u>
The funds of the charity				
Restricted funds		13		
Restricted income funds			117,786	121,280
			<u>117,786</u>	<u>121,280</u>
Unrestricted funds		13		
Designated funds			182,000	185,599
			<u>182,000</u>	<u>185,599</u>
Total funds			<u><u>299,786</u></u>	<u><u>306,879</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 10 July 2025

And signed on its behalf by:

Trustee

10 July 2025

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.
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.
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.

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 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.
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.

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.

Leased assets

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

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.

Mental Health Advocacy Project (West Lothian) SCIO

Notes to the Accounts

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, Strathbrock Partnership Centre,

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies	510	13,000	13,510
Charitable activities	224,751	31,000	255,751
Investments	-	1,361	1,361
Total	225,261	45,361	270,622
Expenditure on:			
Charitable activities	209,853	32,395	242,248
Other	17,311	14,872	32,183
Total	227,164	47,267	274,431
Net income	(1,903)	(1,906)	(3,809)
Transfers between funds	6,361	(6,361)	-
Net income before other gains/(losses)	4,458	(8,267)	(3,809)
Other gains and losses:			
Net movement in funds	4,458	(8,267)	(3,809)
Reconciliation of funds:			
Total funds brought forward	181,141	129,546	310,687
Total funds carried forward	185,599	121,279	306,878

4 Income from donations and legacies

	Restricted £	Total 2025 £	Total 2024 £
West Lothian Council gift	13,000	13,000	13,000
Donations	-	-	510
	13,000	13,000	13,510

Mental Health Advocacy Project (West Lothian) SCIO
Notes to the Accounts

5 Income from charitable activities

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Advocacy and innovative teaching development funding	223,294	-	223,294	224,751
Advocacy provision for welfare benefit reform and HMP Addiewell funding	-	31,000	31,000	31,000
	<u>223,294</u>	<u>31,000</u>	<u>254,294</u>	<u>255,751</u>

6 Income from investments

	Restricted	Total 2025	Total 2024
	£	£	£
Bank interest received	1,498	1,498	1,361
	<u>1,498</u>	<u>1,498</u>	<u>1,361</u>

7 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Advocacy and innovative teaching development funding	208,992	1,826	210,818	210,107
Advocacy provision for welfare benefit reform and HMP Addiewell funding	-	32,680	32,680	31,410
<i>Governance costs</i>				
Management committee and AGM expenses	1,454	-	1,454	731
	<u>210,446</u>	<u>34,506</u>	<u>244,952</u>	<u>242,248</u>

8 Other expenditure

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Premises costs	-	13,000	13,000	13,000
General administrative costs	14,325	1,988	16,313	17,653
Legal and professional costs	1,620	-	1,620	1,530
	<u>15,945</u>	<u>14,988</u>	<u>30,933</u>	<u>32,183</u>

9 Trustee remuneration and expenses

	2025	2024
	Number	Number
The nature of the reimbursed expenses	No emoluments or expenses have been paid to the Trustees of The Project.	

10 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:

	2025	2024
	Number	Number
Advocacy and innovative teaching development	5	6
Advocacy provision for welfare benefit reform and HMP Addiewell	1	1
	<u>6</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.

11 Debtors

	2025	2024
	£	£
Trade debtors	-	606
Prepayments and accrued income	2,161	1,714
	<u>2,161</u>	<u>2,320</u>

12 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Other taxes and social security	4,021	4,249
Accruals	2,040	2,019
	<u>6,061</u>	<u>6,268</u>

13 Movement in funds

	At 1 April 2024	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 March 2025 £
Restricted funds:					
Restricted income funds:					
Reserve Fund	113,000	14,498	(13,000)	502	115,000
Step Out Fund	50	-	(50)	-	-
Advocacy provision for welfare benefit reform and HMP Addiewell	6,454	31,000	(34,668)	-	2,786
Scottish Police Fund	1,776	-	(1,776)	-	-
Total	121,280	45,498	(49,494)	502	117,786
Unrestricted funds:					
Designated funds:					
General Fund	121,599	223,294	(226,391)	(2,502)	116,000
Working Capital Fund	64,000	-	-	2,000	66,000
Total	185,599	223,294	(226,391)	(502)	182,000
Total funds	306,879	268,792	(275,885)	-	299,786

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.

14 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Net current assets	182,000	117,786	299,786
	<u>182,000</u>	<u>117,786</u>	<u>299,786</u>

15 Reconciliation of net debt

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash and cash equivalents	310,827	(7,141)	303,686
	<u>310,827</u>	<u>(7,141)</u>	<u>303,686</u>
Net Debt	<u>310,827</u>	<u>(7,141)</u>	<u>303,686</u>

16 Commitments

Operating lease commitments

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

	2025 Land and buildings	2025 Other	2024 Land and buildings	2024 Other
	£	£	£	£
Operating leases with expiry date:				
Within one year	13,000	763	13,000	763
	<u>13,000</u>	<u>763</u>	<u>13,000</u>	<u>763</u>

Mental Health Advocacy Project (West Lothian) SCIO
Detailed Statement of Financial Activities
for the year ended 31 March 2025

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies				
West Lothian Council gift	-	13,000	13,000	13,000
Donations	-	-	-	510
	<u>-</u>	<u>13,000</u>	<u>13,000</u>	<u>13,510</u>
Charitable activities				
Advocacy and innovative teaching development funding	223,294	-	223,294	224,751
Advocacy provision for welfare benefit reform and HMP Addiewell funding	-	31,000	31,000	31,000
	<u>223,294</u>	<u>31,000</u>	<u>254,294</u>	<u>255,751</u>
Investments				
Bank interest received	-	1,498	1,498	1,361
	<u>-</u>	<u>1,498</u>	<u>1,498</u>	<u>1,361</u>
Total income and endowments	223,294	45,498	268,792	270,622
Expenditure on:				
Charitable activities				
Advocacy and innovative teaching development funding	208,992	1,826	210,818	210,107
Advocacy provision for welfare benefit reform and HMP Addiewell funding	-	32,680	32,680	31,410
	<u>208,992</u>	<u>34,506</u>	<u>243,498</u>	<u>241,517</u>
Governance costs				
Management committee and AGM expenses	1,454	-	1,454	731
	<u>1,454</u>	<u>-</u>	<u>1,454</u>	<u>731</u>
Total of expenditure on charitable activities	210,446	34,506	244,952	242,248
Premises costs				
Rent	-	13,000	13,000	13,000
	<u>-</u>	<u>13,000</u>	<u>13,000</u>	<u>13,000</u>
General administrative costs, including depreciation and amortisation				
Equipment expensed	-	-	-	2,210
Equipment leasing and hire charges	670	93	763	763

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

General insurances	2,860	397	3,257	2,969
Postage and couriers	148	21	169	213
Software, IT support and related costs	2,272	315	2,587	1,997
Stationery and printing	968	134	1,102	978
Subscriptions	604	84	688	614
Telephone, fax and broadband	6,803	944	7,747	7,909
	<u>14,325</u>	<u>1,988</u>	<u>16,313</u>	<u>17,653</u>
Legal and professional costs				
Audit/Independent examination fees fees	1,620	-	1,620	1,530
	<u>1,620</u>	<u>-</u>	<u>1,620</u>	<u>1,530</u>
Total of expenditure of other costs	<u>15,945</u>	<u>14,988</u>	<u>30,933</u>	<u>32,183</u>
Total expenditure	<u>226,391</u>	<u>49,494</u>	<u>275,885</u>	<u>274,431</u>
Net gains on investments	-	-	-	-
	<u>(3,097)</u>	<u>(3,996)</u>	<u>(7,093)</u>	<u>(3,809)</u>
Net expenditure	<u>(3,097)</u>	<u>(3,996)</u>	<u>(7,093)</u>	<u>(3,809)</u>
Transfers between funds	(502)	502	-	-
Net expenditure before other gains/(losses)	<u>(3,599)</u>	<u>(3,494)</u>	<u>(7,093)</u>	<u>(3,809)</u>
Other Gains	-	-	-	-
	<u>(3,599)</u>	<u>(3,494)</u>	<u>(7,093)</u>	<u>(3,809)</u>
Net movement in funds	<u>(3,599)</u>	<u>(3,494)</u>	<u>(7,093)</u>	<u>(3,809)</u>
Reconciliation of funds:				
Total funds brought forward	185,599	121,280	306,879	308,911
Total funds carried forward	<u>182,000</u>	<u>117,786</u>	<u>299,786</u>	<u>305,102</u>