

**Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2020  
for  
Equals Advocacy Partnership**

Brett Nicholls Associates  
63 Ruthven Lane  
Glasgow  
G12 9BG

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for the Year Ended 31 March 2020

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## **Equals Advocacy Partnership**

### **Reference and Administrative Details for the Year Ended 31 March 2020**

#### **TRUSTEES**

[REDACTED] - Chairperson & Treasurer  
[REDACTED] - Vice Chair (resigned 4.6.19)  
[REDACTED] - Secretary (resigned 5.8.19)

#### **PRINCIPAL ADDRESS**

Offices 1.4 & 1.9  
The Dalziel Building  
7 Scott Street  
Motherwell  
ML1 1PN

#### **REGISTERED CHARITY NUMBER**

SC028948

#### **INDEPENDENT EXAMINER**

Brett Nicholls Associates  
63 Ruthven Lane  
Glasgow  
G12 9BG

#### **BANKERS**

Bank of Scotland  
40 South Bridge St  
Airdrie  
ML6 6JA

## **Equals Advocacy Partnership**

### **Report of the Trustees for the Year Ended 31 March 2020**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The overall aim of the Equals Advocacy Partnership is to ensure that the views, opinions and wishes of people with mental health issues and dementia are heard, respected and taken into account. It also seeks to ensure that these individuals are central to and have maximum control over any decisions made which affect their lives and also safeguards their rights and interests.

With this in mind, the Equals Advocacy Partnership has provided a variety of services which promote this aim including:

- Independent professional advocacy service
- Advocacy training and raising awareness
- Collective advocacy in various settings in North Lanarkshire
- Hospital outreach surgeries

The charity works in close cooperation with its main grant providers, the North Lanarkshire Council and the Lanarkshire Health Board.

### **Charitable activities**

Equals Advocacy Partnership continues to deliver its core advocacy services to older adults aged 65 and above who reside in North Lanarkshire. We provided advocacy to 680 older adults during the year and the demand for our services continues to grow.

To complement our core advocacy services we are continuing to raise awareness and provide a preventative advocacy service from the funding we received from Third Sector Community Capacity Building and Carers Support Funding and the Robertson Trust.

These additional resources have supported casework for an additional 89 older adults during the financial year. It allowed the organisation to provide 21 training sessions to 238 people, to hold 28 surgeries reaching 93 people and to provide 21 information stands to 878 people. This has enabled Equals Advocacy Partnership to reach more people who are currently not connected to a service by encouraging self management, prevention and anticipatory care. It does this by promoting and assisting in the uptake of anticipatory care plans, advance statements, powers of attorney and by directing people to natural supports within their communities.

The resources we received from Inspiring Scotland have allowed us to support 43 older people through the Self Directed Support process allowing them more freedom and control in how they manage their budget and to challenge decisions. In addition to this we are a key member of the SIRD network and have also hosted information stands at events reaching 90 people during this period.

## **Equals Advocacy Partnership**

### **Report of the Trustees for the Year Ended 31 March 2020**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

We work within the guiding Principles and Standards for Independent Advocacy. Our service

- Puts the older person at the centre
- Ensures that they have as much control as they want about decisions that affect their lives and are able to access resources and information to inform any decisions that they make
- Protects and safeguards the interests of those who are unable to do so

Our values and principles underpin everything we do as an organisation - these include:

- Everyone has the right to be heard
- Everyone has the right to be treated with respect and dignity
- Everyone is an individual

We will always focus on the person not their condition, respecting them for who they are, acknowledging that they are the expert on what they need and recognising their strengths, knowledge and talents.

We will work to ensure that all who use our services are treated within the terms of existing (e.g. Human Rights Act 1998, Mental Health (Care and Treatment) (Scotland) Act 2003, Adult Support and Protection (Scotland) Act 2007 and Adults with Incapacity (Scotland) Act 2000) and all future legislation. We will often go further - not only protecting them and their rights but also those of their carer(s).

#### **FINANCIAL REVIEW**

##### **Results**

The charity generated a net operating surplus of £21,528 for the year ended 31 March 2020 (2019: £12,345). At balance date reserves stood at £84,184 (2019: £62,655), with £74,515 of these being general unrestricted funds (2019: £45,425).

During the year Equals Advocacy Partnership formed a new company Equals Advocacy Ltd. At 31 March 2020, all assets were transferred from the existing charity to the new organisation.

##### **Principal funding sources**

The Charity was successful in attracting funding from:

- North Lanarkshire Council
- The Robertson Trust
- Inspiring Scotland
- Community Capacity Building & Carers Support which is overseen by Voluntary Action North Lanarkshire

The Management Committee express their sincere thanks to these funders for the support over the year.

##### **Reserves policy**

The Management Committee have examined the organisation's requirements for reserves in the light of the main risks to the charity. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets should be around 3 months of the annual expenditure, which equates to around £52,101. These reserves are needed to meet the financial needs of the charity and the Management Committee are confident that at this level, they would be able to continue the current activities in the event of a significant drop in funding. The charity currently has £74,515 in unrestricted funds. This exceeds the threshold the management committee requires and additional funds will be reinvested in the service.

#### **FUTURE PLANS**

The organisation has now formed a Company Limited by Guarantee. It continues to deliver its activities in line with its contract with North Lanarkshire Council. It also continues to look at opportunities to grow its service provision that complements its core activities as the needs for our services continues to grow.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The Equals Advocacy Partnership was established on 1 April 2001 and assumed the activities of the former North Lanarkshire Community Care Forum. It is an Unincorporated Association and is managed by an elected Management Committee. It is established under a Constitution that sets out the objectives and powers of the partnership.

**Report of the Trustees  
for the Year Ended 31 March 2020**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of Management Committee**

Management Committee are appointed in accordance with the Constitution. Individuals are chosen based on their experience and sympathy with the general work and aims of the charity.

**Management structure**

The executive management of the charity is the responsibility of the Management Committee who meet regularly. Day to day operational responsibility is delegated to the Service Manager.

**Key management remuneration**

In the opinion of the trustees there is one member of key management, the service manager. The total cost to the employer for this post was £42,456 (including employer National Insurance and contributions to the Strathclyde Pension Fund).

**Risk management**

The Management Committee reviews the risks to which the charity is exposed and to ensure appropriate controls are in place to safeguard staff and the clients they serve.

23/06/2021

Approved by order of the board of trustees on ..... and signed on its behalf by:

[Redacted Signature]

.....  
[Redacted Name] - Trustee

**Independent Examiner's Report to the Trustees of  
Equals Advocacy Partnership**

I report on the accounts for the year ended 31 March 2020 set out on pages six to fourteen.

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

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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.

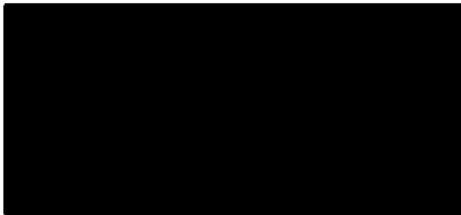
**Independent examiner's statement**

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; and
  - to prepare accounts which accord with the accounting records and to 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 accounts to be reached.



Fellow, Association of Chartered Certified Accountants  
Brett Nicholls Associates  
63 Ruthven Lane  
Glasgow  
G12 9BG

Date: ...30 June 2021

# **Equals Advocacy Partnership**

## **Statement of Financial Activities for the Year Ended 31 March 2020**

		<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>2020 Total funds £</b>	<b>2019 Total funds £</b>
	<b>Notes</b>				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	179,337	69,054	248,391	255,364
Other income		3,000	-	3,000	3,000
<b>Total</b>		182,337	69,054	251,391	258,364
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	3				
Advocacy project		153,308	76,554	229,862	246,019
Other	5	84,184	-	84,184	-
<b>Total</b>		237,492	76,554	314,046	246,019
<b>NET INCOME/(EXPENDITURE)</b>		(55,155)	(7,500)	(62,655)	12,345
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		55,155	7,500	62,655	50,310
<b>TOTAL FUNDS CARRIED FORWARD</b>		-	-	-	62,655

The notes form part of these financial statements

## Equals Advocacy Partnership

### Balance Sheet

31 March 2020

	Notes	2020 £	2019 £
<b>FIXED ASSETS</b>			
Tangible assets	9	-	9,730
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		-	64,194
<b>CREDITORS</b>			
Amounts falling due within one year	10	-	(11,269)
<b>NET CURRENT ASSETS</b>		-	52,925
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		-	62,655
<b>NET ASSETS</b>		-	62,655
<b>FUNDS</b>	12		
Unrestricted funds:			
General fund		-	45,425
Designated Reserves- Fixed Assets		-	9,730
Restricted funds		-	55,155
<b>TOTAL FUNDS</b>		-	62,655

23/06/2021

The financial statements were approved by the Board of Trustees and authorised for issue on .....  
and were signed on its behalf by:

[Redacted Signature]

.....  
[Redacted Name] - Trustee

**Notes to the Financial Statements  
for the Year Ended 31 March 2020**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 10% on reducing balance
Computer equipment	- 10% on cost

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

At 31 March 2019, the charity had one employee who was a member of the Strathclyde Pension Fund which operates a defined benefit pension scheme. The contributions payable by the charity, as employer, are prescribed by the managers of the fund under the statutory provisions under which the scheme operates. The charity has no discretion to vary the rates of its contributions and therefore the pension scheme is treated as a defined contribution scheme as permitted by FRS 17. The pension costs charged in the financial statements in respect of this scheme represent the contributions payable by the charity during the year.

Pursuant to the Pensions Act 2008 which provides for the creation of workplace pension schemes under the auto enrol provisions, the charity has set up a pension scheme with the National Employment Savings Trust ('NEST'). At 31 March 2020, six staff members had opted to join it.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2020

2. DONATIONS AND LEGACIES

	2020 £	2019 £
Grants	248,391	255,364

Grants received, included in the above, are as follows:

	2020 £	2019 £
North Lanarkshire Council	179,337	164,337
Voluntary Action North Lanarkshire	54,054	76,027
Robertson Trust	15,000	15,000
	248,391	255,364

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 4) £
Advocacy project	229,862

4. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2020 £	2019 £
Staff costs	193,225	193,644
Insurance	840	886
Light and heat	-	322
Telephone	2,841	4,601
Postage	22	507
Sundries	342	225
Equipment	-	157
Accountancy- IE Fee	1,440	1,350
Legal and Professional Fees	3,049	6,797
Rent	14,205	16,145
Repairs and Maintenance	178	232
Stationery and Printing	654	1,311
Travel	6,378	8,495
Cleaning	812	787
Honorarium	-	1,000
IT Costs	2,474	2,638
Marketing	230	143
Payroll Fees	720	738
Photocopying	198	1,210
Subscriptions	-	380
Meeting Expenses	417	478
Office Expenses	564	1,950
Training	198	810
Website	-	58
Depreciation	1,075	1,155
	229,862	246,019

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2020**

**5. OTHER**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Transfer of assets to new Organisation	84,184	-
	<u>84,184</u>	<u>-</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

During the year, no remuneration or benefits were paid to any trustee (2019: an annual honorarium of £1,000 was paid to the Chairman and Treasurer in respect of the accounting duties carried out).

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2020 nor for the year ended 31 March 2019.

**7. STAFF COSTS**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Wages and salaries	168,387	170,253
Social security costs	14,427	14,698
Other pension costs	10,411	8,693
	<u>193,225</u>	<u>193,644</u>

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

	<b>2020</b>	<b>2019</b>
	<b>8</b>	<b>8</b>
Management and Support staff	<u>8</u>	<u>8</u>

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

The charity paid a total of £7,884 (2019: £8,693) to the Strathclyde Pension Fund and NEST workplace pension scheme during the year. For more information regarding the pension contributions, refer to Note 1.

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	164,337	91,027	255,364
Other income	3,000	-	3,000
<b>Total</b>	<u>167,337</u>	<u>91,027</u>	<u>258,364</u>
<b>EXPENDITURE ON Charitable activities</b>			
Advocacy project	158,642	87,377	246,019
<b>NET INCOME</b>	<u>8,695</u>	<u>3,650</u>	<u>12,345</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	46,460	3,850	50,310

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2020

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
<b>TOTAL FUNDS CARRIED FORWARD</b>	55,155	7,500	62,655

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2019	3,808	31,923	35,731
Additions	-	1,013	1,013
Disposals	(3,808)	(32,936)	(36,744)
At 31 March 2020	-	-	-
<b>DEPRECIATION</b>			
At 1 April 2019	1,043	24,958	26,001
Charge for year	277	798	1,075
Eliminated on disposal	(1,320)	(25,756)	(27,076)
At 31 March 2020	-	-	-
<b>NET BOOK VALUE</b>			
At 31 March 2020	-	-	-
At 31 March 2019	2,765	6,965	9,730

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade creditors	-	1,504
Other creditors	-	9,765
	-	11,269

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Fixed assets	-	-	-	9,730
Current assets	-	-	-	64,194
Current liabilities	-	-	-	(11,269)
	-	-	-	62,655

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2020

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS - continued

Comparatives for analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
Fixed assets	9,730	-	9,730	2,288
Current assets	56,694	7,500	64,194	58,892
Current liabilities	(11,269)	-	(11,269)	(10,870)
	<u>55,155</u>	<u>7,500</u>	<u>62,655</u>	<u>50,310</u>

12. MOVEMENT IN FUNDS

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
<b>Unrestricted funds</b>				
General fund	45,425	(44,412)	(1,013)	-
Designated Reserves- Fixed Assets	9,730	(10,743)	1,013	-
	<u>55,155</u>	<u>(55,155)</u>	<u>-</u>	<u>-</u>
<b>Restricted funds</b>				
Robertson Trust	7,500	(7,500)	-	-
	<u>62,655</u>	<u>(62,655)</u>	<u>-</u>	<u>-</u>
<b>TOTAL FUNDS</b>				

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	182,337	(226,749)	(44,412)
Designated Reserves- Fixed Assets	-	(10,743)	(10,743)
	<u>182,337</u>	<u>(237,492)</u>	<u>(55,155)</u>
<b>Restricted funds</b>			
Voluntary Action North Lanarkshire	54,054	(54,054)	-
Robertson Trust	15,000	(22,500)	(7,500)
	<u>69,054</u>	<u>(76,554)</u>	<u>(7,500)</u>
<b>TOTAL FUNDS</b>	<u>251,391</u>	<u>(314,046)</u>	<u>(62,655)</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2020

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/18 £	Net movement in funds £	Transfers between funds £	At 31/3/19 £
<b>Unrestricted funds</b>				
General fund	46,460	9,850	(10,885)	45,425
Designated Reserves- Fixed Assets	-	(1,155)	10,885	9,730
	<u>46,460</u>	<u>8,695</u>	<u>-</u>	<u>55,155</u>
<b>Restricted funds</b>				
Big Lottery	3,850	(3,850)	-	-
Robertson Trust	-	7,500	-	7,500
	<u>3,850</u>	<u>3,650</u>	<u>-</u>	<u>7,500</u>
<b>TOTAL FUNDS</b>	<u>50,310</u>	<u>12,345</u>	<u>-</u>	<u>62,655</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	167,337	(157,487)	9,850
Designated Reserves- Fixed Assets	-	(1,155)	(1,155)
	<u>167,337</u>	<u>(158,642)</u>	<u>8,695</u>
<b>Restricted funds</b>			
Voluntary Action North Lanarkshire	76,027	(76,027)	-
Big Lottery	-	(3,850)	(3,850)
Robertson Trust	15,000	(7,500)	7,500
	<u>91,027</u>	<u>(87,377)</u>	<u>3,650</u>
<b>TOTAL FUNDS</b>	<u>258,364</u>	<u>(246,019)</u>	<u>12,345</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2020.

14. PRE-TRANSFER BALANCE SHEET

Prior to the transfer to the new organisation, the charity's Net Assets were comprised of:

	2020 £	2019 £
<b>FIXED ASSETS</b>		
Tangible assets	9,668	9,730
<b>CURRENT ASSETS</b>		
Cash at bank and in hand	80,929	64,194
<b>CREDITORS</b>		
Amounts falling due within one year	(6,413)	(11,269)
<b>NET CURRENT ASSETS</b>	<u>74,516</u>	<u>52,925</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2020**

**14. PRE-TRANSFER BALANCE SHEET - continued**

<b>NET ASSETS</b>	<u>84,184</u>	<u>62,655</u>
<b>FUNDS</b>		
Unrestricted Funds	74,516	45,425
Designated Funds - Fixed Assets	9,668	9,730
Restricted Funds	<u>-</u>	<u>7,500</u>
	<u>84,184</u>	<u>62,655</u>

**15. PURPOSES OF UNRESTRICTED FUNDS**

General Funds - The unrestricted, 'free reserves' of the Charity

Designated Fund- represents the value of the charity's unrestricted funds that are tied up in fixed assets.

**16. PURPOSES OF RESTRICTED FUNDS**

Voluntary Action North Lanarkshire- to raise awareness and provide a preventative advocacy service that complements our core advocacy service

Big Lottery- This grant was awarded to support the charity's advocacy service extension and carer support project

Robertson Trust- funding to provide a preventative advocacy service