

EARS Independent Advocacy Service(SCIO)

Scotland · Charity number SC031518

Details

Known as	EARS
Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2001-04-12
Register	View on the OSCR register

Contact

Address	Unit 14 Grampian Court Beveridge Square Livingston EH54 6QF
Website	www.ears-advocacy.org.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education','the advancement of health','the advancement of human rights, conflict resolution or reconciliation','the promotion of equality and diversity','the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: EARS provides independent advocacy to service users across a number of regions.

Beneficiaries: 'Children or young people','Older People','People with disabilities or health problems'

Objectives: The objects and purposes of the organisation, established for charitable purposes only. The over-riding purpose of the charity is to enable and undertake. the advancement of health, human rights and education, the promotion of equality and diversity and the relief of need due to old age, ill-health, disability or other disadvantage (as set out in the Charities and Trustee Investment (Scotland) Act 2005 and in particular under sections b, d, j, l, and n). By: 4.1 the relieve of the needs of vulnerable people (those benefitting from the SCIO) in Scotland (the area of benefit) - being the support and representation of independent advocacy provision by- 4.1.i. providing opportunities and forums for them to have their wishes, choices and needs, expressed, listened to and acted upon. 4.1. ii. providing them with impartial and independent information and support to assist them through the systems and processes of government and non-governmental agencies and providers of goods and services, which may otherwise discriminate against them. 4.2 to promote independent advocacy and advance the education and knowledge of people who would benefit from using, or referring people to, independent advocacy

Geography

- **Main operating location:** City of Edinburgh
- **Geographical spread:** More than one local authority area in Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£296,763	£319,899	-	10
2024-03-31	£302,377	£238,379	-	10
2023-03-31	£268,788	£316,600	-	9
2022-03-31	£299,802	£298,594	-	9
2021-03-31	£308,128	£254,378	-	9

Accounts

SCOTTISH CHARITY REFERENCE: SC031518

EARS Independent Advocacy Service (SCIO)

Report and Financial Statements

For the year ended 31 March 2025

CT:

EARS Independent Advocacy Service (SCIO)
Report and Financial Statements
For the year ended 31 March 2025

Contents

	Page
Report of the Trustees	1 - 4
Independent Examiner's Report	5
Income and Expenditure Account and Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 - 15

EARS Independent Advocacy Service (SCIO)

Report of the Trustees

For the year ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31st March 2025

Objectives, Activities and Achievements

The principal object of the charity is to provide and promote independent advocacy in Scotland, particularly for older people (65+); adults (16+) with a physical disability or an Acquired Brain Injury (ABI); adults (16+) with a learning disability/autism and those surviving a Stroke. In fulfilment of its objectives, EARS provides advocacy to people across the Lothians and Edinburgh. EARS continues to provide independent advocacy to a range of people in a range of areas, settings and situations and the service remains very busy. The service's largest provision is in West Lothian, where it provides independent advocacy to all four service user groups outlined above. People covered by the following legislation - Adults with Incapacity (Scotland) Act 2000, The Mental Health (Care & Treatment) (Scotland) Act 2003 and the Adult Support & Protection (Scotland) Act 2007 - are prioritised within Service Contracts with funders, and this remains the case.

The areas of work covered by EARS continue to bring challenges and provide the service with very interesting and complex casework. The EARS East Lothian and EARS Midlothian Service Level Agreements have been extended on an annual basis to March 2026. The West Lothian are our longest contracts, which will hopefully run to March 2030. The Stroke Service contract runs until October 2025.

Financial Review

There was a decrease in Restricted Funds of	£22,571
and a decrease in Unrestricted Funds of	£565

Details of income and expenditure are shown in the Statement of Financial Activities on page 6 and the accompanying notes to the accounts.

Details of fund movements over the year are shown in note 11 on page 13.

Restricted Funds carried forward amount to	£119,791
Unrestricted Funds carried forward amount to	£48,116

EARS Independent Advocacy Service (SCIO)

Report of the Trustees (continued)

For the year ended 31 March 2025

Reserves Policy

The trustees aim to maintain the free reserves of the charity at a level equivalent to 3 months' operating costs. This is considered to be a prudent level as contingency against my break or reduction in funding, including any obligations for redundancy payments.

3 months' operating costs in the year covered by financial statements was £79,975.

The free reserves requirement is not covered by the charity's unrestricted funds as at 31st March 2025. The charity however has sufficient restricted funds to meet this requirement and as allowed in its reserves policy, it will transfer part of its unused restricted funds to the unrestricted funds.

Plans for future periods

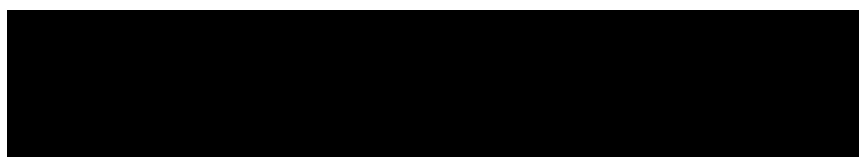
The charity plans to continue its advocacy activities in forthcoming years, subject to satisfactory funding arrangements.

Structure, Governance and Management

EARS Independent Advocacy Service (SCIO) is a charity registered with OSCR. The trustees generally meet every 12 weeks to direct and review the policies and operations. Trustees are appointed at the AGM and may be co-opted during the year. An information pack is provided for induction. Responsibility for day to day operations is delegated to the staff team under the direction of the CEO and the Operations Manager.

Trustees

The following trustees served during the financial year 2024-2025:



Under the requirements of the charity's Constitution, one-third of the Board retire by rotation every year and must be re-elected at the AGM if they are to continue as Trustees

Risk Management

The board periodically conducts a review of the major risks to which the charity is exposed. The Board continues to ensure that internal control risks are minimised by the implementation of procedures for authorisation of transactions and activities. Procedures are in place to ensure the health and safety of the staff, Board volunteers and visitors to the office. Periodic risk assessments are undertaken and where appropriate systems or procedures established to mitigate the risks.

EARS Independent Advocacy Service (SCIO)

Report of the Trustees (continued)

For the year ended 31 March 2025

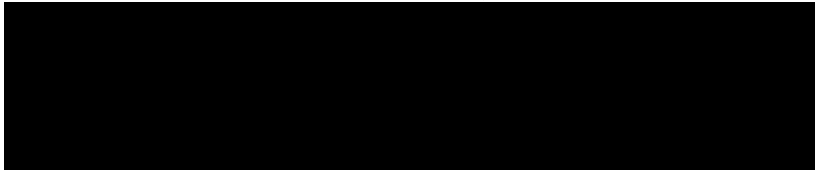
Scottish Charity Reference SC031518

Trustees

The following trustees served during the financial year 2024-2025:

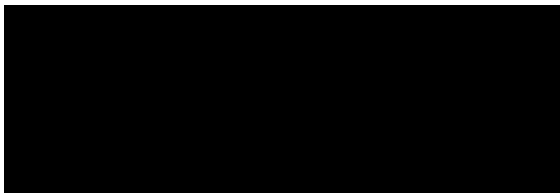


Under the requirements of the charity's Constitution, one-third of the Board retire by rotation every year and must be re-elected at the AGM if they are to continue as Trustees



Bankers

The Co-operative Bank Plc
PO Box 101
1 Balloon Street
Manchester
M60 4EP



Independent Examiners

Chiene + Tait LLP (trading as CT)
Chartered Accountants
61 Dublin Street
Edinburgh
EH3 6NL

EARS Independent Advocacy Service (SCIO)

Report of the Trustees (continued)

For the year ended 31 March 2025

Responsibilities of the Board of Trustees

Charity Law requires the Board of Trustees to prepare financial statements for each financial year which gives a true and fair view of the state of the affairs of the charity as at the Balance Sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Board of Trustees should follow best practice and:

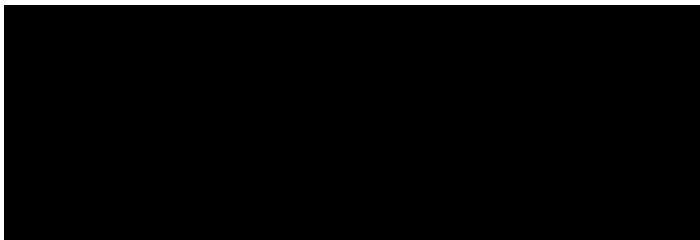
- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue on that basis.

The Board of Trustees is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity.

The 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.

This report has been prepared in accordance with the Statement of Recommended Practice; Reporting by Charities: Statement of Practice applicable to charities preparing their in accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102).

On behalf of the Board



Date: 22 December 2025

Report of the Independent Examiner

To the Trustees of EARS Independent Advocacy Service (SCIO)

CT:

I report on the accounts of the EARS Independent Advocacy Services the year ended 31 March 2025.

This report is made to the Trustees as a body, in accordance with the terms of my engagement. My work has been undertaken to enable me to prepare the accounts on behalf of the Trustees and to report my opinion as set out below and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Trustees, as a body, for my work or for this report.

Respective responsibilities of Trustees and examiner

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 (the Act) and the Charities Accounts (Scotland) Regulations 2006 (as amended) (the Regulations). The charity Trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 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 statement

My examination is carried out in accordance with Regulation 11 of the Regulations. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

- a. 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 Act and Regulation 4 of the Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the Regulations have not been met; or
- b. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

CT
Chartered Accountants and Independent Examiners
61 Dublin Street
Edinburgh
EH3 6NL

22 December 2025

EARS Independent Advocacy Service (SCIO)**Statement of Financial Activities (including Income and Expenditure Account)****For the year ended 31 March 2025**

	Note	Un- restricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Incoming resources:					
Incoming resources from charitable activities:					
Grants receivable	2	-	296,763	296,763	302,377
Total incoming resources		-	296,763	296,763	302,377
Resources expended:					
Charitable activities:					
Advocacy work:					
West Lothian		-	172,598	172,598	129,495
Midlothian		-	35,231	35,231	28,385
East Lothian		-	53,085	53,085	41,432
Stroke Services		-	55,144	55,144	29,491
Governance costs		-	3,276	3,276	3,180
Development		565	-	565	6,396
Total resources expended	3	565	319,334	319,899	238,379
Net (expenditure)/income for the year		(565)	(22,571)	(23,136)	43,098
Balance brought forward		48,681	142,362	191,043	127,045
Transfers between funds		-	-	-	-
Balance carried forward		48,116	119,791	167,907	191,043

The accompanying accounting policies and notes form part of these financial statements.

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

EARS Independent Advocacy Service (SCIO)

Balance Sheet at 31 March 2025

	Note	2025 £	2024 £
Fixed assets	7	307	-
Current assets			
Debtors	8	26,929	12,902
Cash at bank and in hand		148,047	186,636
		175,283	199,538
Creditors:			
Amounts falling due within one year	9	7,376	8,495
Net current assets		167,907	191,043
Total Net Assets		167,907	191,043
Funds:			
Unrestricted funds	11	48,116	48,681
Restricted funds	11	119,791	142,362
Total Funds		167,907	191,043

The accompanying accounting policies and notes form part of these financial statements.

The financial statements were approved by the board of Trustees on..... and were signed on its behalf by:

Chair

EARS Independent Advocacy Service (SCIO)

Notes to the Accounts

For the year ended 31 March 2025

1. Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended), and follow the recommendations in 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 & Republic of Ireland (FRS 102). The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared in Sterling pounds which are rounded to the nearest pound.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The financial statements are prepared in Sterling pounds rounded to the nearest pound.

Grants and donations

Income from annual grants is recognised in the period to which the grant relates. Income from other grants and donations is recognised where there is probability of receipt, the value can be quantified with reasonable certainty and there is entitlement. Where a grant or donation is given for a specific purpose or for use in a specific area, any unexpended portion is carried forward as a restricted fund.

Resources Expended

All expenditure is accounted for on an accruals basis. As far as possible costs are attributed directly to the various areas of charitable expenditure. Staff costs are allocated on the basis of time spent on each area of activity by employees and other overheads according to estimated usage. Governance costs are those associated with the running of the charity.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost (or initial valuation for assets transferred or donated) less depreciation. Depreciation is calculated by the straight line method to write off the cost of fixed assets over their estimated useful lives at the following rates:

Computer equipment:	33% per annum
Office equipment & furniture:	20% per annum

Generally, assets costing less than £250 are not capitalised.

Taxation

The charity is exempt from corporation tax on its charitable activities. It is not registered for VAT and expenditure includes VAT where appropriate.

Pensions

The charity pays defined contributions to personal pension schemes for certain employees. Contributions are charged to expenditure as they become due.

Funds

Unrestricted general funds can be used in accordance with any of the charitable objects at the discretion of the Board. Designated funds are set aside by the Board out of unrestricted general funds for specific future purposes or projects. 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.

EARS Independent Advocacy Service (SCIO)**Notes to the Accounts (continued)****For the year ended 31 March 2025****2. Grants receivable**

	2025	2024
	£	£
Grants receivable under Service Level Agreements:		
<u>For Midlothian</u>		
Midlothian Council	26,698	25,558
NHS Lothian	12,201	13,796
<u>For East Lothian</u>		
East Lothian Health and Social Care Partnership (ELHSCP)	45,012	50,132
<u>For West Lothian</u>		
West Lothian Council	135,744	135,444
NHS Lothian	25,500	25,839
<u>For Stroke Services</u>		
NHS Lothian	51,608	51,608
Total grants receivable	<u>296,763</u>	<u>302,377</u>

3. Resources expended

	Advocacy work:				Develop-	
	West	Mid-	East	Stroke	ment	Total
	Lothian	Lothian	Lothian	Services	Fund	
	£	£	£	£	£	£
Staff costs (note 4)	150,979	32,171	45,025	51,240	-	279,416
Other direct costs	13,726	1,648	3,000	1,964	261	20,599
Occupancy costs	3,605	117	4,045	1,021	-	8,787
Office costs	4,247	1,275	993	808	304	7,627
Financial management	41	20	22	111	-	194
Support costs - Governance (note 6)	371	776	968	1,161	-	3,276
	<u>172,969</u>	<u>36,007</u>	<u>54,053</u>	<u>56,305</u>	<u>565</u>	<u>319,899</u>

EARS Independent Advocacy Service (SCIO)**Notes to the Accounts (continued)****For the year ended 31 March 2025****4. Staff details**

	2025	2024
	£	£
Salaries	254,821	211,990
Employers NI	18,070	5,829
Pension costs	6,525	5,678
Release of pension liability	-	(19,980)
	<u>279,416</u>	<u>203,517</u>

As at 31 March 2025, the key management personnel of the charitable company comprised of the Chief Executive Officer and Operations Manager. The total employee benefits of the key management personnel of the charitable company during the year were £70,597 (2024: £67,313).

During the year pension costs totalled £17,901 (2024: £15,628), with an outstanding amount of £201 (2024: £158) due to be paid at the year end.

The average number of employees in the year was 10 (2024: 9)

No employees received emoluments in excess of £60,000 in either the current or prior year.

5. Trustees

During the year, the trustees received £162 in remuneration and other benefits (2024: £70). No trustees have been reimbursed expenses in the year (2024: £nil).

6. Independent examiner's remuneration

	2025	2024
	£	£
For accounts and independent examination	<u>3,276</u>	<u>3,180</u>

EARS Independent Advocacy Service (SCIO)**Notes to the Accounts (continued)****For the year ended 31 March 2025****7. Fixed assets**

	<u>Office equipment and furniture</u> £
<u>Cost or valuation:</u>	
1 April 2024	26,633
Additions in year	384
Disposals in year	<u>(10,728)</u>
31 March 2025	<u>16,289</u>
<u>Depreciation:</u>	
1 April 2024	26,633
Charge for year	77
Disposals on depreciation for year	<u>(10,728)</u>
31 March 2025	<u>15,982</u>
<u>Net Book Value:</u>	
1 April 2024	-
31 March 2025	<u>307</u>

8. Operating lease commitments

	2025	2024
	£	£
Within one year	797	6,952
Between one and five years	<u>-</u>	<u>-</u>
	<u><u>797</u></u>	<u><u>6,952</u></u>

EARS Independent Advocacy Service (SCIO)**Notes to the Accounts (continued)****For the year ended 31 March 2025****9. Debtors**

	2025	2024
	£	£
<u>Amounts due within one year:</u>		
Prepayments & other debtors	26,929	12,902
	<u>26,929</u>	<u>12,902</u>

10. Creditors

	2025	2024
	£	£
<u>Amounts falling due within one year:</u>		
Social Security	4,100	5,315
Accruals & other creditors	3,276	3,180
	<u>7,376</u>	<u>8,495</u>

11. Movement in funds

	Note	At 1 April 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 March 2025 £
<u>Unrestricted funds:</u>						
Designated Funds:						
Development fund	i.	5,764	-	(565)	-	5,199
Reserve fund	ii.	79,150	-	-	-	79,150
Total designated		84,914	-	(565)	-	84,349
General fund		(36,233)	-	-	-	(36,233)
Total unrestricted funds		48,681	-	-	-	48,116
<u>Restricted funds:</u>						
West Lothian		45,464	161,244	(172,969)	-	33,739
Midlothian		6,770	38,899	(36,007)	-	9,662
East Lothian		41,630	45,012	(54,053)	-	32,589
Stroke Services		48,498	51,608	(56,305)	-	43,801
Total restricted funds		142,362	296,763	(319,334)	-	119,791
<u>Total funds</u>		191,043	296,763	(319,899)	-	167,907

EARS Independent Advocacy Service (SCIO)**Notes to the Accounts (continued)****For the year ended 31 March 2025****11. Movement in funds (continued)**

Prior Year	Note	At 1 April 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 March 2024 £
<u>Unrestricted funds:</u>						
Designated Funds:						
Development fund	i.	12,160	-	(6,396)	-	5,764
Reserve fund	ii.	79,150	-	-	-	79,150
Total designated		91,310	-	(6,396)	-	84,914
General fund		(93,135)	-	-	56,902	(36,233)
Total unrestricted funds		(1,825)	-	(6,396)	56,902	48,681
<u>Restricted funds:</u>						
West Lothian		43,429	161,283	(128,900)	(30,348)	45,464
Midlothian		4,594	39,354	(29,768)	(7,410)	6,770
East Lothian		43,571	50,132	(42,640)	(9,433)	41,630
Stroke Services		37,276	51,608	(30,675)	(9,711)	48,498
Total restricted funds		128,870	302,377	(231,983)	(56,902)	142,362
<u>Total funds</u>		127,045	302,377	(238,379)	-	191,043

- i. The development fund was set aside in 2021 for moving the headquarter (£15,000) and to upgrade the printing/photocopying systems (£5,000) in 2023. £565 (2024: £6,396) was spent on this in year ended 31 March 2025.
- ii. The reserve fund has been set aside in accordance with the charity's reserves policy to maintain reserves representing 3 months' expenditure

EARS Independent Advocacy Service (SCIO)**Notes to the Accounts (continued)****For the year ended 31 March 2025****12. Analysis of net assets between funds 2025**

	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	-	-	307	307
Debtors	-	-	26,929	26,929
Cash at bank	(36,233)	84,349	99,931	148,047
Creditors	-	-	(7,376)	(7,376)
Net assets at 31 March 2025	(36,233)	84,349	119,791	167,907

13. Analysis of net assets between funds 2024

	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	-	-	-	-
Debtors	-	-	12,902	12,902
Cash at bank	(36,233)	84,914	137,955	186,636
Creditors	-	-	(8,495)	(8,495)
Net assets at 31 March 2024	(36,233)	84,914	142,362	191,043

EARS Independent Advocacy Service (SCIO)

Notes to the Accounts (continued)

For the year ended 31 March 2025

14. Prior year Statement of Financial Activities

	Un- restricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Incoming resources:				
Incoming resources from charitable activities:				
Grants receivable	-	302,377	302,377	268,788
Total incoming resources		302,377	302,377	268,788
Resources expended:				
Charitable activities:				
Advocacy work:				
West Lothian	-	129,495	129,495	184,559
Midlothian	-	28,385	28,385	44,115
East Lothian	-	41,432	41,432	33,662
Stroke Services	-	29,491	29,491	37,699
Governance costs	-	3,180	3,180	16,565
Development	6,396	-	6,396	-
Total resources expended	6,396	231,983	238,379	316,600
	(6,396)	70,394	63,998	(47,811)
Balance brought forward	(1,825)	128,870	127,045	174,856
Transfers between funds	56,902	(56,902)	-	-
Balance carried forward	48,861	142,362	191,043	127,045