

REGISTERED COMPANY NUMBER: SC233455 (Scotland)
REGISTERED CHARITY NUMBER: SC033298

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2025
for
Advocacy Orkney

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for the Year Ended 31 March 2025**

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Advocacy Orkney

Report of the Trustees **for the Year Ended 31 March 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. 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 company's objectives are to address poverty, tackle injustice and ensure people have a voice in all decisions that affect their lives. Similarly, the Company addresses inequality and safeguards Human Rights. Further, to promote the wellbeing and inclusion of individuals living in Orkney through the provision of an Independent Advocacy service particularly for those who by reason of exclusion, marginalisation, poverty, illness, infirmity, disability, mental or physical impairment, or other necessitous circumstance would benefit from the support of an Independent Advocate.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The role and purpose of independent advocacy is speaking up for individuals and groups who, without this kind of assistance, experience real difficulties making their views count. Indeed, independent advocacy exists for the sole purpose of assisting people to have a stronger voice and to exercise as much control over their own lives as is possible. To enable us to remain true to this challenge without compromise we are separate from organisations that provide other types of services.

The need for independent advocacy within the local community has remained high over the past year. We continue to see a shortage of resources at all levels and the ongoing impact of increasing levels of poverty.

Funding from Orkney Islands Council was secured in April 2024 for a five-year period (three guaranteed years, with the option for the Authority to extend for a further two). This support has enabled us to continue funding our three advocacy workers and to recruit a new service coordinator.

Throughout 2024-2025, the Advocacy Orkney team has worked tirelessly to make sure their clients are able to participate fully in whatever system or situation they find themselves in and that their voices are being heard as part of that process. Empowering people in this way gives them a feeling of engagement and inclusion. As independent advocates we work alongside our clients as equal partners. It gives them confidence to know that someone is there to help them to speak up for themselves.

Funding and Costs

In the year ended 31 March 2025, the Charity received restricted grants from Inspiring Scotland and unrestricted funding from Orkney Islands Council.

As in previous years, the highest costs are in relation to staff costs and contractors. Establishment costs have increased as there is now an office base in Kirkwall. We have three Advocates and have recruited a new Service Coordinator.

FINANCIAL REVIEW

Financial position

Net inflow of funds in the year totalled £3,558. Unrestricted funds at the year end were £12,829 (2024: £11,499). Restricted funds at the year end were £2,959 (2024: £731).

Advocacy Orkney

Report of the Trustees **for the Year Ended 31 March 2025**

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The directors consider that the reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue to charity's current activities while consideration is given to ways in which additional funds may be raised.

The directors have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a company limited by guarantee and having no share capital, and a recognised Scottish charity.

Related parties

None of the directors have any beneficial interest in the charity. All of the directors are members of the charity and guarantee to contribute £1 in the event of a winding up.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC233455 (Scotland)

Registered Charity number

SC033298

Registered office

2 West Tankerness Lane
Kirkwall
Orkney
KW15 1AL

Trustees

A Stanger
Ms S K Sutherland
A R M Stewart
L Sinclair (Resigned 25.7.24)
Mrs G C Tait (Resigned 17.12.25)
K Dart

Advocacy Orkney

Report of the Trustees
for the Year Ended 31 March 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
DORIS HUTCHISON CA ATT
Orcadia
Chartered Accountants
1 - 3 East Road
Kirkwall
Orkney
KW15 1HZ

Approved by order of the board of trustees on 5 March 2026 and signed on its behalf by:



Ms S K Sutherland - Trustee

ORCADIA

CHARTERED ACCOUNTANTS



Independent Examiner's Report to the Trustees of Advocacy Orkney

I report on the accounts for the year ended 31 March 2025 set out on pages five to thirteen.

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 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

DORIS HUTCHISON CA ATT
The Institute of Chartered Accountants of Scotland
Orcadia
Chartered Accountants

Date: 11 March 2026

Advocacy Orkney**Statement of Financial Activities**
for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		50	-	50	80
Charitable activities					
Provision of advocacy service		<u>50,000</u>	<u>33,330</u>	<u>83,330</u>	<u>56,331</u>
Total		<u>50,050</u>	<u>33,330</u>	<u>83,380</u>	<u>56,411</u>
EXPENDITURE ON					
Charitable activities					
Provision of advocacy service		48,720	31,102	79,822	78,699
Other		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total		<u>48,720</u>	<u>31,102</u>	<u>79,822</u>	<u>78,699</u>
NET INCOME/(EXPENDITURE)		1,330	2,228	3,558	(22,288)
RECONCILIATION OF FUNDS					
Total funds brought forward		11,499	731	12,230	34,518
TOTAL FUNDS CARRIED FORWARD		<u>12,829</u>	<u>2,959</u>	<u>15,788</u>	<u>12,230</u>

The notes form part of these financial statements

Advocacy Orkney

Statement of Financial Position

31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	5	2,581	35	2,616	731
CURRENT ASSETS					
Cash at bank		14,933	2,960	17,893	17,631
CREDITORS					
Amounts falling due within one year	6	(4,721)	-	(4,721)	(6,132)
NET CURRENT ASSETS		<u>10,212</u>	<u>2,960</u>	<u>13,172</u>	<u>11,499</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>12,793</u>	<u>2,995</u>	<u>15,788</u>	<u>12,230</u>
NET ASSETS		<u>12,793</u>	<u>2,995</u>	<u>15,788</u>	<u>12,230</u>
FUNDS	7				
Unrestricted funds				12,793	11,499
Restricted funds				<u>2,995</u>	<u>731</u>
TOTAL FUNDS				<u>15,788</u>	<u>12,230</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Advocacy Orkney

Statement of Financial Position - continued
31 March 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 5 March 2026 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'S K Sutherland', followed by a comma.

S K Sutherland - Trustee

Notes to the Financial Statements
for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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	- 25% on cost
Computer equipment	- 25% on cost

Taxation

The charity is exempt from corporation 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.

Advocacy Orkney

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	1,557	1,402
Deficit on disposal of fixed assets	<u>-</u>	<u>-</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

4. STAFF COSTS

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

	2025	2024
	<u>3</u>	<u>1</u>
Support employees		

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

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2024	2,861	11,058	13,919
Additions	<u>-</u>	<u>3,442</u>	<u>3,442</u>
At 31 March 2025	<u>2,861</u>	<u>14,500</u>	<u>17,361</u>
DEPRECIATION			
At 1 April 2024	2,861	10,327	13,188
Charge for year	<u>-</u>	<u>1,557</u>	<u>1,557</u>
At 31 March 2025	<u>2,861</u>	<u>11,884</u>	<u>14,745</u>
NET BOOK VALUE			
At 31 March 2025	<u>-</u>	<u>2,616</u>	<u>2,616</u>
At 31 March 2024	<u>-</u>	<u>731</u>	<u>731</u>

Advocacy Orkney

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	<u>4,721</u>	<u>6,132</u>

7. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	11,499	1,330	12,829
Restricted funds			
Inspiring Scotland - Support in the			
Right Direction	-	2,925	2,925
SCVO Fund	647	(613)	34
Foundation Scotland Fund	-	-	-
Corra Foundation Fund	84	(84)	-
	<u>731</u>	<u>2,228</u>	<u>2,959</u>
TOTAL FUNDS	<u>12,230</u>	<u>3,558</u>	<u>15,788</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	50,050	(48,720)	1,330
Restricted funds			
Inspiring Scotland - Support in the			
Right Direction	33,330	(30,405)	2,925
SCVO Fund	-	(613)	(613)
Foundation Scotland Fund	-	-	-
Corra Foundation Fund	-	(84)	(84)
Cost of Living Fund	-	-	-
	<u>33,330</u>	<u>(31,102)</u>	<u>2,228</u>
TOTAL FUNDS	<u>83,380</u>	<u>(79,822)</u>	<u>3,558</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	29,512	(18,013)	11,499
Restricted funds			
Inspiring Scotland - Support in the Right Direction	1,407	(1,407)	-
SCVO Fund	1,261	(614)	647
Foundation Scotland Fund	600	(600)	-
Corra Foundation Fund	1,738	(1,654)	84
	<u>5,006</u>	<u>(4,275)</u>	<u>731</u>
TOTAL FUNDS	<u>34,518</u>	<u>(22,288)</u>	<u>12,230</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	21,808	(39,821)	(18,013)
Restricted funds			
Inspiring Scotland - Support in the Right Direction	30,264	(31,671)	(1,407)
SCVO Fund	(1)	(613)	(614)
Foundation Scotland Fund	-	(600)	(600)
Corra Foundation Fund	-	(1,654)	(1,654)
Cost of Living Fund	4,340	(4,340)	-
	<u>34,603</u>	<u>(38,878)</u>	<u>(4,275)</u>
TOTAL FUNDS	<u>56,411</u>	<u>(78,699)</u>	<u>(22,288)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

9. FUNDS

Inspiring Scotland

To provide independent advocacy to the people of Orkney in regard to Self-directed Support. To help articulate their needs, engage in care planning, ensure their needs are met, explore availability of local care, explain all options available to them.

OIC Resilience Funds

To assist vulnerable people throughout the coronavirus pandemic - this was to provide independent advocacy to people over 70, anyone suffering from poor mental health, vulnerable people in the community and children and young people.

SCVO Fund

Communities Recovery Fund, HIE co-ordinated this fund on behalf of Scottish Government to implement changes and to reintroduce the delivery of our existing service due to the COVID-19 pandemic.

Foundation Scotland

To provide support to the most vulnerable in the community at a time where the world is uncertain. To extend the independent advocacy support to clients throughout the pandemic.

Corra Foundation

Administered through Highlands and Islands Enterprise on behalf of Scottish government Supporting community funds - technology support.

Advocacy Orkney**Detailed Statement of Financial Activities**
for the Year Ended 31 March 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	50	80
Charitable activities		
Grants	<u>83,330</u>	<u>56,331</u>
Total incoming resources	83,380	56,411
EXPENDITURE		
Charitable activities		
Staff costs	52,299	27,419
Contractors	12,155	31,000
Rent	290	483
Insurance	3,323	3,297
Utilities	835	381
Telephone	1,101	789
Office supplies	984	993
Advertising	598	200
Other Overheads	2,185	2,966
IT Expenses	63	4,109
Household and cleaning	-	-
Travel and subsistence	2,572	1,941
Accountancy fees	1,860	1,980
Corra Grants Spent	-	1,738
Depreciation of tangible fixed assets	<u>1,557</u>	<u>1,403</u>
	79,822	78,699
Other		
Loss on sale of tangible fixed assets	<u>-</u>	<u>-</u>
Total resources expended	<u>79,822</u>	<u>78,699</u>
Net (expenditure)/income	<u>3,558</u>	<u>(22,288)</u>

This page does not form part of the statutory financial statements