

Scottish
**Independent
Advocacy**
Alliance

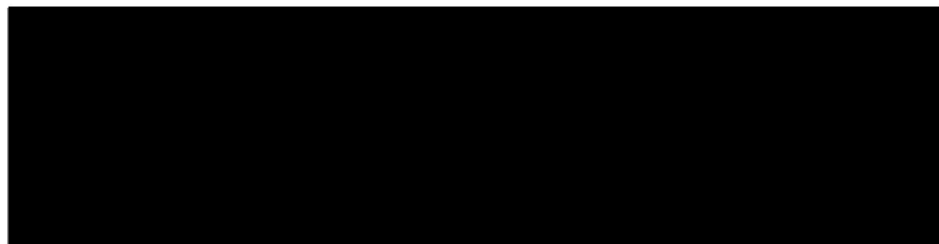
Scottish Independent Advocacy Alliance

Scottish Charity No: SC033576

Annual Report & Financial Statements

For the Year Ended

31 March 2025



Scottish Independent Advocacy Alliance

Annual Report & Statement of Account

Year ended 31 March 2025

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Scottish Independent Advocacy Alliance

Trustees Annual Report

Year ended 31 March 2025

The trustees present their report together with the financial statements and the independent examiner's report for the year ended 31 March 2025.

Reference & Administrative Information

Charity Name: Scottish Independent Advocacy Alliance

Charity Number: SC033576

Principal Address:

Trustees:

Others who served during the period:

Chief Executive Officer:

Independent Examiner:

Principal Bankers:

The Co-Operative Bank, PO Box 250, Delf House, Southway
Skelmersdale WN8 6WT

Scottish Independent Advocacy Alliance

Trustees Annual Report

Year ended 31 March 2025

Structure, Governance & Management

Scottish Independent Advocacy Alliance (SIAA) is a registered Scottish Charitable Incorporated Organisation (SCIO) and has a Board of Trustees who are primarily drawn from member organisations.

Member organisations can nominate individuals to join the SIAA Board at the Annual General Meeting. The Board can also recruit up to four individuals outwith the advocacy movement to address any gaps in skills or knowledge. New Board members undergo induction and training on their role and responsibilities. There is also a Board members handbook outlining legal responsibilities and an introduction to the organisation. The Board selects a Chair, Vice Chair and Treasurer who meet with the Chief Executive Officer on a regular basis. The Board also has 5 additional subgroups: Stakeholder Engagement, Finance, Personnel, Learning and Development and the Business Continuity Subgroup. The Board has responsibility for strategic decision making and delegate operational decision making to the CEO. At the last AGM no new Board Members were recruited.

The SIAA is a member of a number of different organisations and groups with the aim of better equipping it to fulfil its aims and objectives. For example, the Scottish Council for Voluntary Organisations Policy Committee and Scottish Mental Health Partnership.

Objectives, Activities and Achievements & Performance

The Scottish Independent Advocacy Alliance (SIAA) has a remit to promote, support and advocate for independent advocacy throughout Scotland and aims to ensure access to independent advocacy for anyone who needs it.

The SIAA has a strategic plan that helps to provide a framework for ensuring it delivers the agreed aims and objectives. The SIAA involves member organisations strategically on the Board as the Board of Directors is predominantly made up of representatives from member organisations. It also involves members in developing good practice guidance, carrying out research and lobbying and campaigning to raise awareness of independent advocacy and the difference it can make to communities and individuals.

The SIAA works to ensure that relevant legislation, policies and strategies produced by the Scottish Parliament, the Scottish Government and other statutory bodies make reference to access to independent advocacy. The SIAA reports on achievements against the Strategic Plan and the Annual Work Plan.

Scottish Independent Advocacy Alliance

Trustees Annual Report

Year ended 31 March 2025

1. Building Relationships

- **Member Engagement:** SIAA deepened ties with members through 36 peer support sessions, a successful AGM, and the co-design of learning modules. Feedback was overwhelmingly positive, especially regarding the new learning platform.
- **Sector Collaboration:** Strengthened partnerships with Queen Margaret University, SCVO, and civil society networks. Notably, a joint research initiative will support rural member participation in the 2025 conference.
- **External Stakeholder Engagement:** SIAA actively participated in national forums and working groups (e.g., Mental Welfare Commission, Scottish Mental Health Partnership), advocating for independent advocacy and influencing policy.

2. Growing Grassroots Sustainable Independent Advocacy

- **Funding Diversification:** In response to a potential 50% reduction in core funding, SIAA pursued £336,500 in new funding, including project-based grants and increased membership fees.
- **Support for Local Independent Advocacy:** SIAA published an interview with a retiring CEO. The conversation explored the evolution and future of independent advocacy, the role of funders, the value of strong relationships, and the importance of local context. The interview aimed to preserve insights, highlight a success story, and contribute to the sector's evidence base. It was shared with members via the newsletter and liaison emails. Tailored support was also provided to members facing challenges, including anti-racism training and governance advice.
- **Platform for Growth:** The new eLearning platform and resource library were developed to empower grassroots organisations with accessible, high-quality training and tools.

3. Evidencing Quality

- **Learning & Development:** Identified and launched a suitable digital learning platform based on the key learning needs of the membership. Started co-designing modules with the members.
- **Outcomes Framework:** Provided bespoke support to members on impact measurement. Developed a searchable resource library with nearly 80 curated tools and templates.
- **Data & Research:** Collaborated with the Mental Welfare Commission on national data collection. Conducted focus groups and surveys to inform the upcoming "State of the Sector" report.

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Trustees Annual Report

Year ended 31 March 2025

4. Promoting and Safeguarding Independent Advocacy

- **Policy Influence:** Contributed to key consultations (e.g., The National Care Service, LDAN Bill, AWI Act, Children's Hearings Redesign), ensuring independent advocacy remains central to policy development. Advocated for early and preventative access to independent advocacy.
- **Raising Awareness:** Delivered learning sessions to commissioners and professionals, including a high-impact webinar with Social Finance on the economic value of independent advocacy.
- **Strategic Representation:** Represented the sector in over a dozen national networks and working groups, ensuring advocacy is embedded in public service reform and human rights legislation.

Future Plans

1. Relationship Building

Fostering meaningful connections with stakeholders, commissioners, and professionals to strengthen the profile and understanding of independent advocacy.

Key Objectives & Activities:

- Revise and implement the stakeholder engagement plan.
- Represent advocacy in national forums and strategic groups (e.g., Mental Welfare Commission, The Promise, Civil Society Working Group).
- Deliver presentations and structured learning sessions to commissioners and stakeholders.
- Engage with COSLA and Health and Social Care Scotland.
- Attend and contribute to consultations and advisory groups.
- Promote the outcome's framework to commissioners.
- Develop a Strategic Advocacy Plan template with key partners.

2. Evidencing Quality

Demonstrating the impact, professionalism, and value of independent advocacy through data, learning, and evaluation.

Key Objectives & Activities:

- Develop a Theory of Change and national dataset.
- Onboard members to the learning platform and co-design learning modules.

Scottish Independent Advocacy Alliance

Trustees Annual Report

Year ended 31 March 2025

- Start co-developing an independent advocacy learning framework.
- Evaluate peer support and learning sessions.
- Support members in reporting outcomes using the National Outcomes Framework.
- Tailored governance support and conference evaluation.
- Showcase best practices and update resources for engaging minority communities.

3. Growing Grassroots and Sustainable Independent Advocacy

Supporting the development, diversity, and financial resilience of the sector and its members.

Key Objectives & Activities:

- Develop and update external funding strategies.
- Apply for project and unrestricted funding using full cost recovery.
- Increase membership fees and secure in-kind support.
- Deliver board development and communication plans.
- Demonstrate SIAA's impact to funders and policymakers.
- Support collaborative research and develop the national data set.

4. Promoting and Safeguarding Independent Advocacy

Raising awareness, influencing policy, and ensuring the integrity and accessibility of independent advocacy.

Key Objectives & Activities:

- Complete anti-racist training and share learnings with members.
- Engage new and potential member organisations.
- Provide evidence to Scottish Government on key reforms.
- Promote the adoption of the outcome's framework.
- Develop and deliver independent advocacy-related resources and strategic plans.

Scottish Independent Advocacy Alliance

Trustees Annual Report

Year ended 31 March 2025

Risk Management

The Chief Executive Officer and Chair of the Subgroups reports to the Board at each Board meeting regarding any risk that the organisation is exposed to, using the Risk Register which is based on the Risk Matrix published by the Charity Commission.

Financial Review

With income of £185,094 and expenditure of £196,285 SIAA had deficit for the year of £11,191. The deficit was funded from reserves brought forward at the start of the year so that at the 31 March 2025 SIAA held total funds of £175,965. These funds consisted of £68,976 in the unrestricted fund, which can be spent at the discretion of the trustees and £106,989 in the restricted fund, which has to be spent as specified by donors, see note 4.

Reserves Policy

The general or free reserves are the reserves freely available to the Trustees to use to further the charitable purposes of SIAA. The general or free reserves consist of the unrestricted funds less the value of tangible assets not freely available to be spent. SIAA aim to keep a reserve of £50,000 (equivalent to three months running costs) to ensure funds are available to meet the charity's financial commitments as they fall due. At the 31 March 2025 SIAA held a general reserve of £68,976 and had met their target.

Approved by the Trustees on 30 August 2025 and signed on their behalf by:



Scottish Independent Advocacy Alliance

Independent Examiner's Report

Year ended 31 March 2025

I report on the financial statements of Scottish Independent Advocacy Alliance for the year ended 31 March 2025 which are set out on pages 10 to 17.

Responsibilities and basis of report

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 ("the 2006 Regulations").

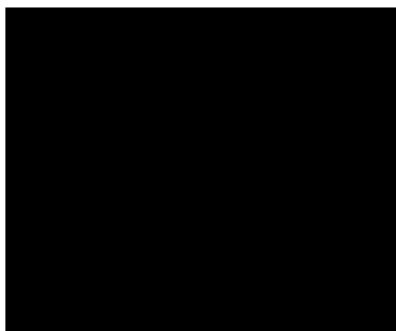
I have satisfied myself that the charity is not subject to audit under Regulation (10)(1)(a)-(c) of the 2006 Regulations and is eligible for independent examination. I have therefore examined your charity's accounts as required under section (44)(1)(c) of the 2005 Act and Regulation 11 of the 2006 Regulations. In carrying out my examination I have followed the guidance issued to independent examiners by the Office of the Scottish Charity Regulator (OSCR).

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of Regulation 8 of the 2006 Regulations; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and I have no concerns in respect of any of the areas listed above and I have found no other matters that require drawing to your attention.



Date: 10/10/25

Scottish Independent Advocacy Alliance

Statement of Financial Activities

Year ended 31 March 2025

	Note	Unrestricted Funds	Restricted Funds	2025 Total	2024 Total
		£	£	£	£
Income from:					
Scottish Government grant		-	177,000	177,000	177,000
Membership fees		5,928	-	5,928	5,900
Bank interest		2,166	-	2,166	-
Total income		8,094	177,000	185,094	182,900
Expenditure on:					
Raising funds		-	-	-	4,357
Charitable activities	5	-	196,285	196,285	168,094
Total expenditure		-	196,285	196,285	172,451
Net income/(expenditure)		8,094	(19,285)	(11,191)	10,449
Transfers		935	(935)	-	-
Net movement in funds		9,029	(20,220)	(11,191)	10,449
Reconciliation of Funds					
Funds brought forward		59,947	127,209	187,156	176,707
Net movement in funds		9,029	(20,220)	(11,191)	10,449
Funds carried forward		68,976	106,989	175,965	187,156

The statement of financial activities includes all gains and losses recognised in the period. All incoming resources and resources expended derive from continuing activities. The notes on pages 12 to 17 form an integral part of these accounts.

Scottish Independent Advocacy Alliance

Balance Sheet

At 31 March 2025

	Note	Unrestricted Funds	Restricted Funds	2025 Total	2024 Total
		£	£	£	£
Fixed Assets					
Tangible assets	6	1,443	-	1,443	1,600
Current Assets					
Debtors				-	-
Prepayments		385	591	976	1,324
Cash at bank & in hand		67,148	111,340	178,488	193,440
Total current assets		67,533	111,931	179,464	194,764
Current Liabilities					
Creditors	7	-	4,342	4,342	5,568
Accruals	8	-	600	600	3,640
Total current liabilities		-	4,942	4,942	9,208
Net current assets		67,533	106,989	174,522	185,556
Net assets		68,976	106,989	175,965	187,156
Funds of the Charity					
Unrestricted funds		68,976	-	68,976	59,947
Restricted funds		-	106,989	106,989	127,209
Total Funds		68,976	106,989	175,965	187,156

The notes on pages 12 to 17 form an integral part of these accounts.

Approved by the Trustees on 30 August 2025 and signed on their behalf by:



Scottish Independent Advocacy Alliance

Notes to the Financial Statements

Year ended 31 March 2025

1 Basis of Preparation

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost in accordance with: -

- (a) The Charities & Trustee Investment Act (Scotland) Act 2005, and
- (b) The Charities Accounts (Scotland) Regulations 2006 as amended
- (c) Financial Reporting Standard FRS 102 (Effective January 2015),
- (d) Charities SORP (FRS 102) (2nd edition effective January 2019)

No changes have been made to the basis of preparation or to the previous year's accounts.

1.2. In preparing the accounts, the trustees were not required to make any judgements that would have a material effect on the numbers reported.

1.3 The charity meets the definition of a public benefit entity as defined by FRS102.

1.4 The charity is dependent on the continuing support of donors. However, the trustees have no reason to consider that this will not continue or that there are any material uncertainties about the charity's ability to continue as a going concern.

2 Accounting Policies

2.1 Form of Financial Statements

The charity maintains a general or unrestricted fund that can be expended at the discretion of the trustees on furthering the objects of the charity. The charity also holds restricted funds that may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes, see note 4.

2.2 Income

- (a) Income is recognised and included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources; their receipt is probable; and the monetary value can be measured with sufficient reliability.
- (b) Where income has related expenditure the income and related expenditure are reported gross in the SOFA.
- (c) Income which is subject to conditions that the charity has yet to fulfil, or which is specifically for use in a future accounting period, is treated as deferred income.

2.3 Expenditure & Liabilities

- (a) Expenditure is accounted for on an accruals basis.
- (b) Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources; it is probable they will be paid and the monetary value can be measured with sufficient reliability.

Scottish Independent Advocacy Alliance

Notes to the Financial Statements

Year ended 31 March 2025

2.4 Assets

Tangible assets are capitalised if they have a value of £100 or greater and depreciated over their economic life as follows:

- Computer equipment: 33% straight line
- Fixtures & Fittings: 20% straight line

2.5 Debtors

- (a) Debtors are recognised at the settlement amount due
(b) Prepayments are valued at the amount prepaid

2.6 Cash

Cash at bank and in hand includes cash and bank deposits repayable on demand

2.7 Creditors

- (a) Creditors are recognised where the charity has an obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, usually the invoice amount.
(b) Accrued charges are normally valued at their settlement amount.

2.8 Taxation

The charity is not liable to income or capital gains tax on its charitable activities. Irrecoverable VAT is included in the asset cost or expense to which it relates.

2.9. Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

3 Trustee Remuneration, expenses and related party transactions

No remuneration was paid to Trustees during the year. £32 out of pocket expenses was paid to one Trustee. There were no other related party transactions.

Scottish Independent Advocacy Alliance

Notes to the Financial Statements

Year ended 31 March 2025

4. Movement in Restricted Funds

During the year the charity maintained one restricted fund for core running costs funded by the Scottish Government.

4.1 Restricted Fund Movement

Fund	Opening balance	Income	Expenditure	Transfers	Closing balance
	£	£	£	£	£
Scottish Government Core Funding	127,209	177,000	196,285	(935)	106,989
Total	127,209	177,000	196,285	(935)	106,989

The transfer of £935 out of the restricted fund represents the value of capitalised equipment that once purchased had satisfied the restriction and was transferred to the unrestricted fund.

5. Expenditure on charitable activities

	Note	2025 Total	2024 Total
		£	£
Staff costs	9	157,589	121,669
Consultants		1,214	10,128
Rent & rates		3,240	2,805
Insurance		1,307	1,898
Stationery & postage		65	134
Office supplies		173	317
Subscriptions		2,960	1,729
Professional fees		392	6,605
Training, conferences & events		19,497	8,952
Staff travel & training		2,761	525
Bank charges		109	87
Promotional materials		-	279
IT, internet & telephone		4,272	5,840
Sundry expenses		822	1,220
Legal fees		-	957
Independent examination		600	2,640
Depreciation		1,092	1,478
Board expenses		192	831
Total		196,285	168,094

Scottish Independent Advocacy Alliance

Notes to the Financial Statements

Year ended 31 March 2025

6. Tangible Assets	Fixtures fittings & equipment
	£
Cost	
At 1 April 2024	10,425
Additions	935
At 31 March 2025	11,360
Depreciation	
At 1 April 2024	8,825
Charge for the year	1,092
At 31 March 2025	9,917
Net book value	
At 31 March 2025	1,443
At 1 April 2024	1,600

7. Creditors

	2025 Total	2024 Total
	£	£
HMRC	4,250	4,114
Trade creditors	92	1,454
Total	<u>4,342</u>	<u>5,568</u>

8. Accruals

	2025 Total	2024 Total
	£	£
Accounting fees	600	2,640
Professional fees	-	1,000
Total	<u>600</u>	<u>3,640</u>

Scottish Independent Advocacy Alliance

Notes to the Financial Statements

Year ended 31 March 2024

9. Staff costs	2025 Total	2024 Total
	£	£
Salary	142,350	114,779
Employers NI	8,191	5,396
Employers Pension	7,048	5,851
Total	157,589	126,026

SIAA employed a monthly average of 5 staff (2024: 4).

No employee earned in excess of £60,000 per annum.

The charity contributes to a defined contribution pension scheme for staff. The cost for the period was £7,048.

Key management personnel

The CEO is considered to be the key management personnel. The remuneration of the CEO, including employer's national insurance and pension contributions, amounted to £52,505 (2024: £48,092).

10. Previous year information

In order to comply with FRS 102 to show corresponding amounts for the previous year for every figure in the financial statements and notes (not just the prior year totals), corresponding figures not provided elsewhere in these accounts are set out below:

10.1 Statement of Financial Activities for the year ended 31 March 2024

	Unrestricted Funds	Restricted Funds
Income from:	£	£
Donations	-	177,000
Membership fees	5,900	-
Total income	5,900	177,000
Expenditure on:		
Raising funds	-	4,357
Charitable activities	-	168,094
Total expenditure	-	172,451
Net movement in funds	5,900	4,549
Reconciliation of Funds		
Funds brought forward	54,047	122,660
Funds carried forward	59,947	127,209

Scottish Independent Advocacy Alliance

Notes to the Financial Statements

Year ended 31 March 2024

10.2 Balance Sheet at 31 March 2024	Unrestricted Funds	Restricted Funds
	£	£
Fixed assets	1,600	-
Net current assets	58,347	127,209
Total Funds	<u>59,947</u>	<u>127,209</u>

10.3 Restricted Funds for 2023-24

Fund	Opening balance	Income	Expenditure	Transfers	Closing balance
	£	£	£	£	£
Scottish Government Core Funding	122,660	177,000	172,451	-	127,209
	<u>122,660</u>	<u>177,000</u>	<u>172,451</u>	<u>-</u>	<u>127,209</u>