

Advocacy Western Isles

Scotland · Charity number SC034774

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2003-08-14
Register	View on the OSCR register

Contact

Address
First Floor
Rear Wing
16 Francis Street
Stornoway
Isle of Lewis
HS1 2XB

Website www.advocacywi.co.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: '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: Advocacy Western Isles is set up to provide independent, person-centred advocacy for people across the Western Isles, ensuring their voices are heard, rights upheld, and choices respected. We support individuals to express their views, safeguard their rights, and make informed decisions in matters affecting their lives, particularly in health, social care, housing, and legal settings. We deliver this through one-to-one advocacy, issue-based support, and representation at meetings and hearings. Our service is free, confidential, and accessible to all eligible groups, with particular focus on people with disabilities, mental health issues, older people, and others who may be vulnerable or disadvantaged.

Beneficiaries: 'Children or young people', 'Older People', 'People with disabilities or health problems', 'People with a particular ethnic or racial origin', 'Other defined groups'

Objectives: 4 The organisation is established for charitable purposes only and is independent of any other organisation, the objects are: 4.1 the advancement of human rights, conflict resolution or reconciliation. 4.2 the promotion of equality and diversity. 4.3 to advance the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantages. 4.4 to advance and promote the provision of independent advocacy to all residents that require it throughout the Western Isles.

Geography

- **Main operating location:** Western Isles
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£338,601	£349,828	-	10
2024-03-31	£283,527	£252,827	-	11
2023-03-31	£297,021	£268,173	-	9
2022-03-31	£254,520	£262,717	-	12
2021-03-31	£305,832	£248,234	-	10

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
ADVOCACY WESTERN ISLES**

Mann Judd Gordon Ltd
Chartered Accountants
26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

**Contents of the Financial Statements
for the Year Ended 31 March 2025**

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

The trustees 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 organisation is established for charitable purposes only and is independent of any other organisation, the objects are:

- The advancement of human rights, conflict resolution or reconciliation.
- The promotion of equality and diversity.
- To advance the relief of those in need by reason of age, ill-health, disability, financial hardship, or other disadvantages.
- To advance and promote the provision of independent advocacy to all residents that require it throughout the Western Isles.
- Develop professional, volunteer, self/collective and citizen advocacy.
- To promote an understanding and awareness of independent advocacy.
- To seek to promote advocacy for vulnerable individuals providing specialism such as Mental Health. Children & Young People, Elderly and Learning Disabilities
- To make application to funding for additional finance to advance and promote the work of the organisation.
- The area within which the organisation shall operate (in this constitution referred to as the "Area of Benefit") shall be Isle of Lewis, Isle of Harris, North Uist, South Uist, Barra encompassing all the Western Isles.
- The organisation shall promote its activities and delivery operations to people within the "Area of Benefit" who are residents of the Western Isles with priority given to those with mental health issues, learning disabilities and children and young people. These people will be the organisations beneficiaries.

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

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Advocacy Western Isles is a member of the Scottish Independent Advocacy Alliance (SIAA).

Advocacy Western Isles is an independent advocacy service and provides independent advocacy support to individuals and groups, as required and as resources allow. The service covers the Western Isles. Priority is given to individuals with a mental health issue, learning disability, the elderly, children and young people and their parent/carer, people with alcohol or drug issues, cared for people and carers. Advocacy Western Isles is the primary provider for independent advocacy in the Scottish Children's Hearing System. Other client groups come under the generic service, when people or issues do not fall into any of the aforementioned project categories.

Advocacy Western Isles has a staff team of 10 (5 full-time and 5 part-time) comprising:

- General Manager
- Business and Finance Manager
- Team Leader
- Advocacy Worker (five)
- Administrator
- Admin Assistant

The staffing structure was revised by Trustees and the management team in October 2024 for review after a 6-month period. The aspiration is to create a staffing structure that provides robustness, resilience, flexibility, accountability and a genuine sense of being a team.

Of the ten members of staff, 7 (the General Manager, Business and Finance Manager, four Advocacy Workers and the Administrator) joined the organisation between 30 September and 14 October 2024. A significant amount of induction and training has taken place to ensure that new staff are familiar with the aims, objectives and purpose of Advocacy Western Isles, are well-grounded on the principles of independent advocacy and are supported to provide the highest quality service for clients. We have focussed on developing systems and relationships that are subject to ongoing quality assurance measures to provide us with:

- Robust, reliable and diverse data
- Accountability at all levels of the organisation
- Tools to allow for ongoing management oversight
- Quality, detailed case files
- Tools to provide a snapshot of a wide range of data in real time
- Working practices that are not time-consuming or labour-intensive

The corporate identity of Advocacy Western Isles has been updated, with a new logo, new corporate colours and a new, bilingual strapline. Informational literature, providing a simplified, accessible summary of our services, has been produced, printed and distributed. In addition, we have expanded our office space to take up both floors of the rear wing of 16 Francis Street. As part of this process, we have reimagined and streamlined our use of the physical spaces available to us, to include a significant level of digitisation of paperwork.

We offer advocacy support in six distinct areas:

- Alcohol and Drug Issues
- Children and Young People
- Learning Difficulties
- Mental Health
- Self-Directed Support and Social Care
- Generic Advocacy

The Speak Out Group is a collective advocacy group for adults with learning difficulties. It is coordinated by one of our Advocacy Workers with support from the Admin Assistant, other members of staff and partner agencies. We have begun to develop a partnership with An Lanntair to provide creative mediums for members of the group to express themselves and explore different ways of communicating around particular issues that affect them. The Speak Out Group had been inactive for most of the first half of the reporting year, but has met monthly since November 2024.

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

We are exploring the possibility of the Speak Out Group having more frequent meetings, in addition to expanding the offer to the Uists and Barra; although the group meets in Stornoway, some members join via Teams and we are keen to ensure that adults with learning difficulties right across the Western Isles can access be members of the group. In addition, we are exploring funding options which would enable us to run a similar group for children and young people with learning difficulties.

We used dyslexia-specific funding to procure two high-quality electronic reading pens. This equipment will enable service users with dyslexia or other similar challenges to independently access written materials, thus boosting their self-esteem and sense of independence.

We continue to be the Primary Provider for children and young people, and their families, going through the Children's Hearing System. Colleagues from Who Cares? Scotland offer a similar service for care-experienced children and young people, and we are developing working conditions to ensure that vulnerable children and young people in our community are accessing the most appropriate support to meet their needs.

As part of the funding we receive from the Outer Hebrides Alcohol and Drug Partnership, we undertake experiential interviews to provide qualitative data that is used to inform the Scottish Government's implementation of MAT (Medication Assisted Treatment) Standards. We have one Advocacy Worker who has been fully trained to carry out these interviews, to gather the required information and to submit it for analysis.

The demand for Advocacy Western Isles' service is very high, and we have received constantly positive feedback from service users, funders and partner agencies, who have welcomed the spirit of collegiality and respect which we have embedded within our staff team.

FINANCIAL REVIEW

Reserves policy

The organisations' aim is to maintain reserves for the rental cost/maintenance of the building and to ensure staffing remains at current levels and are protected.

Trustees note that the organisation's unrestricted reserves have decreased by £9,088, to £48,274. The continued strengthening of the financial position is an ongoing focus of the trustees.

Restricted funds

Transfers from Restricted Funds to Unrestricted Funds represent the reallocation of restricted costs in the year under review.

The Restricted Fund balance at the year end was comprised as follows:

Fund	£
Bank of Scotland	13,876
Children In Need	26,899
Learning Disabilities Project	45,836
A Dyslexic Life	620
Robertson Trust	6,836
	94,067

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

FUTURE PLANS

In 2025-26, we aim to:

- Increase awareness and understanding of the role of Advocacy Western Isles amongst potential service users across the Western Isles
- Increase awareness and understanding of the role of Advocacy Western Isles amongst professionals with whom we are likely to work or who may have reason to refer clients to us
- Increase awareness and understanding of the availability of Self-Directed Support (SDS) amongst those in the community who may be eligible to access it
- Increase awareness and understanding of the breadth of options available within SDS, including working with colleagues in Social Work and Health to ensure recipients of SDS funding have genuine control of the money that are awarded to best support them in their individual circumstances
- Promote the Speak Out Group across the Western Isles, including the option to join the group remotely
- Investigate the potential to develop a youth version of the Speak Out Group, including associated funding
- Develop staff skills and knowledge by supporting all staff to attend relevant training opportunities, including the Reach Advocacy Practice Award, which is at SCQF Level 7
- Further develop positive, respectful and productive working relationships with colleagues across the full spectrum of statutory and voluntary agencies across the Western Isles
- Develop a quality online presence through a refreshed website and social media channels
- Continue to identify a wide range of funding opportunities with the aim of strengthening and broadening the service we provide
- Continue to evaluate working practices to ensure our work and systems are efficient and effective
- Produce audio-visual content explaining our services to provide greater accessibility for service users
- Develop a dyslexia-friendly approach

All members of staff and Trustees have continued to give their best efforts to make Advocacy Western Isles a professional and competent organisation and will continue to do so thereby ensuring that individuals who use the service are satisfied with the help and assistance provided by Advocacy Western Isles.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the SCIO Constitution.

The SCIO, which is a registered Scottish Charitable Incorporated Organisation, is operated under the rules of its Constitution which came into effect on 28 May 2013. The management of the SCIO is the responsibility of the Trustees who are appointed in terms of the Constitution.

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Qualifications for Charity Trusteeship

Charity Trusteeship is open to;

- any person aged 16 or over; and/or
- individuals who are interested in furthering the work of Advocacy Western Isles and who subscribe to the Code of Practice of Advocacy Western Isles
- projects and organisations involved in Advocacy in the Western Isles region which are interested in furthering the work of Advocacy Western Isles who subscribes to the purposes of the organisation and wishes to see them fulfilled.

Application for Charity Trusteeship

Any person, nominated individual or body who/which wishes to become a Charity Trustee must sign a written application for Charity Trusteeship, that application must be signed by an appropriately authorised officer of that body who will remain as the representative of that corporate body until such time as the corporate body informs the Board otherwise.

The application will then be considered by the Board at its next Board meeting.

The Board may, at its discretion, refuse to admit any person, nominated individual, or veto the proposed authorised officer acting as a representative to Charity Trusteeship.

The Board must notify each applicant promptly (in writing, which includes by e-mail) of its decision on whether or not to admit him/her/it to Charity Trusteeship.

Number of Charity Trustees

- The maximum number of Charity Trustees is 15
- The minimum number of Charity Trustees is 4

Organisational structure

The structure of the organisation consists of the charity trustees who are also the organisation's only members and comprise the organisation's board.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC034774

Principal address

Rear Wing
16 Francis Street
Stornoway
Isle of Lewis
HS1 2XB

Chair	
Vice Chair	
Treasurer	(appointed 26.9.24)
Secretary	

Treasurer	(appointed 26.9.24) (appointed 31.10.24) (resigned 29.1.25) (appointed 31.10.24) (resigned 29.1.25)
Treasurer	(resigned 26.9.24) (resigned 26.9.24) (resigned 31.10.24)

Mann Judd Gordon Ltd
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The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution, requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which 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 provisions of the charity's constitution. They 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.

Approved by order of the board of trustees on 26 June 2025 and signed on its behalf by:

- Trustee

**Independent Examiner's Report to the Trustees of
Advocacy Western Isles**

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

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.

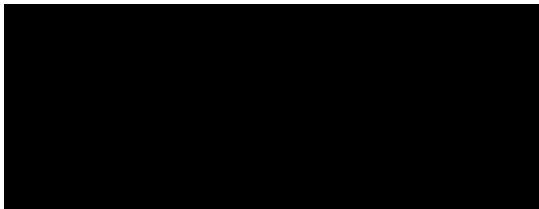
Independent examiner's statement

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.



A small black rectangular box used to redact the name of the independent examiner.

The Institute of Chartered Accountants of Scotland

Mann Judd Gordon Ltd
Chartered Accountants
26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

26 June 2025

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

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	5,386	21,348	26,734	1,749
Charitable activities					
Charitable activities	3	<u>59,147</u>	<u>252,720</u>	<u>311,867</u>	<u>281,778</u>
Total		<u>64,533</u>	<u>274,068</u>	<u>338,601</u>	<u>283,527</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities		<u>86,048</u>	<u>263,780</u>	<u>349,828</u>	<u>252,827</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	9	(21,515) <u>12,427</u>	10,288 <u>(12,427)</u>	(11,227) <u>-</u>	30,700 <u>-</u>
Net movement in funds		(9,088)	(2,139)	(11,227)	30,700
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>57,362</u>	<u>96,206</u>	<u>153,568</u>	<u>122,868</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>48,274</u></u>	<u><u>94,067</u></u>	<u><u>142,341</u></u>	<u><u>153,568</u></u>

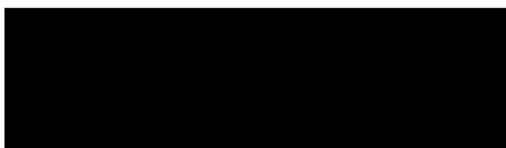
The notes form part of these financial statements

ADVOCACY WESTERN ISLES

Balance Sheet 31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
CURRENT ASSETS					
Debtors	7	-	18,694	18,694	-
Cash at bank and in hand		<u>55,639</u>	<u>75,373</u>	<u>131,012</u>	<u>162,541</u>
		55,639	94,067	149,706	162,541
CREDITORS					
Amounts falling due within one year	8	<u>(7,365)</u>	-	<u>(7,365)</u>	<u>(8,973)</u>
NET CURRENT ASSETS		<u>48,274</u>	<u>94,067</u>	<u>142,341</u>	<u>153,568</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>48,274</u>	<u>94,067</u>	<u>142,341</u>	<u>153,568</u>
NET ASSETS		<u>48,274</u>	<u>94,067</u>	<u>142,341</u>	<u>153,568</u>
FUNDS	9				
Unrestricted funds				48,274	57,362
Restricted funds				<u>94,067</u>	<u>96,206</u>
TOTAL FUNDS				<u>142,341</u>	<u>153,568</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26 June 2025 and were signed on its behalf by:



- Trustee

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

1. ACCOUNTING POLICIES

Accounts preparation

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.

Until 31 March 2020 accounts were prepared on a Receipts and Payments basis. For the year ended 31 March 2021 the accounts have been prepared on an Fully Accrued basis because income exceeds £250,000.

The presentation currency of the accounts is Pound sterling (£).

The accounts are rounded to the nearest £1.

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A;
- the requirement of paragraph 33.7.

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.

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.

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

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
Donations	1,000	-	1,000	-
Internal Management Recharge	<u>4,386</u>	<u>21,348</u>	<u>25,734</u>	<u>1,749</u>
	<u>5,386</u>	<u>21,348</u>	<u>26,734</u>	<u>1,749</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.25 £	31.3.24 £
Grants	Charitable activities	<u>311,867</u>	<u>281,778</u>

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

	31.3.25 £	31.3.24 £
NHS Western Isles	39,996	46,949
Children in Need	36,268	11,389
Inspiring Scotland SIRD	99,098	99,611
The Robertson Trust	17,000	-
Integrated Joint Board	27,277	25,283
Bank of Scotland	24,001	24,001
The National Lottery Community Fund	42,875	41,625
Scottish Government	10,735	16,379
Community Mental Health & Wellbeing Fund	5,209	7,386
Agnes Hunter Trust	9,000	9,000
Dyslexic Life	-	155
Bord na Gaidhlig	<u>408</u>	<u>-</u>
	<u>311,867</u>	<u>281,778</u>

4. 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.

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

5. STAFF COSTS

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

	31.3.25	31.3.24
All staff	<u>10</u>	<u>11</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,750	(1)	1,749
Charitable activities			
Charitable activities	<u>56,745</u>	<u>225,033</u>	<u>281,778</u>
Total	<u>58,495</u>	<u>225,032</u>	<u>283,527</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	<u>46,299</u>	<u>206,528</u>	<u>252,827</u>
NET INCOME	12,196	18,504	30,700
RECONCILIATION OF FUNDS			
Total funds brought forward	45,166	77,702	122,868
TOTAL FUNDS CARRIED FORWARD	<u>57,362</u>	<u>96,206</u>	<u>153,568</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Other debtors	<u>18,694</u>	<u>-</u>

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

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Taxation and social security	5,805	-
Other creditors	<u>1,560</u>	<u>8,973</u>
	<u>7,365</u>	<u>8,973</u>

9. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	57,362	(21,515)	12,427	48,274
Restricted funds				
General Fund	96,206	10,288	(12,427)	94,067
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>153,568</u>	<u>(11,227)</u>	<u>-</u>	<u>142,341</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	64,533	(86,048)	(21,515)
Restricted funds			
General Fund	274,068	(263,780)	10,288
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>338,601</u>	<u>(349,828)</u>	<u>(11,227)</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	45,166	12,196	57,362
Restricted funds			
General Fund	77,702	18,504	96,206
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>122,868</u>	<u>30,700</u>	<u>153,568</u>

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

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	58,495	(46,299)	12,196
Restricted funds			
General Fund	225,032	(206,528)	18,504
TOTAL FUNDS	<u>283,527</u>	<u>(252,827)</u>	<u>30,700</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	45,166	(9,319)	12,427	48,274
Restricted funds				
General Fund	77,702	28,792	(12,427)	94,067
TOTAL FUNDS	<u>122,868</u>	<u>19,473</u>	<u>-</u>	<u>142,341</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	123,028	(132,347)	(9,319)
Restricted funds			
General Fund	499,100	(470,308)	28,792
TOTAL FUNDS	<u>622,128</u>	<u>(602,655)</u>	<u>19,473</u>

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

10. RELATED PARTY DISCLOSURES

Transactions with trustees are recorded in note 4.

ADVOCACY WESTERN ISLES

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

	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	1,000	-	1,000	-
Internal Management Recharge	<u>4,386</u>	<u>21,348</u>	<u>25,734</u>	<u>1,749</u>
	5,386	21,348	26,734	1,749
Charitable activities				
Grants	<u>59,147</u>	<u>252,720</u>	<u>311,867</u>	<u>281,778</u>
Total incoming resources	64,533	274,068	338,601	283,527
EXPENDITURE				
Charitable activities				
Wages and Pensions	69,790	179,969	249,759	208,636
Rent, Hire & Premises costs.	2,042	15,153	17,195	17,053
Insurance	200	1,392	1,592	1,507
Light and heat	562	974	1,536	1,030
Telephone	1,053	4,150	5,203	4,652
Postage and stationery	1,025	4,242	5,267	1,967
Travel & Subsistence	2,376	8,166	10,542	6,133
Sundries	1,456	684	2,140	2,876
Equipment	107	298	405	1,565
Photocopier	505	1,116	1,621	100
Advertising	386	1,189	1,575	310
Recruitment and training	1,205	3,505	4,710	3,182
Internal Management Recharge	2,807	22,927	25,734	1,750
IT Support	573	1,666	2,239	1,079
Repairs & Maintenance	469	1,665	2,134	-
Awareness Raising	-	-	-	50
Faire Alarm	25	68	93	85
Memberships	<u>86</u>	<u>370</u>	<u>456</u>	<u>-</u>
	84,667	247,534	332,201	251,975
Support costs				
Governance costs				
Accountancy and legal fees	610	1,368	1,978	852
Professional fees	<u>771</u>	<u>14,878</u>	<u>15,649</u>	<u>-</u>
	<u>1,381</u>	<u>16,246</u>	<u>17,627</u>	<u>852</u>
Total resources expended	<u>86,048</u>	<u>263,780</u>	<u>349,828</u>	<u>252,827</u>
Net income	<u>(21,515)</u>	<u>10,288</u>	<u>(11,227)</u>	<u>30,700</u>

This page does not form part of the statutory financial statements