

Charity registration number SC035138 (Scotland)

Company registration number SC246131

INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Rosemary Scott Karen Duncan Jeremy Scuse	{Appointed 22 May 2025} {Appointed 22 May 2025}
Secretary	Julie Hutton	
Charity number (Scotland)	SC035138	
Company number	SC246131	
Registered office	90 Tay Street Perth Perthshire Scotland PH2 8NP	
Auditor	MMG Archbold Limited 78-84 Bell Street Dundee DD1 1RQ	
Bankers	Virgin Money 158-162 High Street St Johns Centre PERTH PH1 5UH	

INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED

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INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The Directors present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the company's memorandum and articles of association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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

The Charitable Objects of the organisation are;

- To advance the education of the general public and stakeholders whose actions may impact negatively on the lives of people at a disadvantage because they are disadvantaged or vulnerable through disability, illness or life circumstances, who are unable to represent themselves and/or do not have anyone to speak on their behalf. Hereafter, they are described as vulnerable people.
- To provide support and independent advocacy for those people who are in danger of exclusion and/or poverty as a result of their disadvantage to enable them in making decisions that have a positive impact on their lives, some of which may be in response to the actions of others mentioned in (1) above.

Independent Advocacy is, a free, confidential and independent from other services provider agencies. We stand as a voice for those who may be marginalised because they are disadvantaged or vulnerable through disability, illness or life circumstances and who are unable to represent themselves and/or do not have anyone to speak on their behalf. We support people in danger of exclusion and/or poverty due to their disadvantage, empowering them to make decisions that positively impact their lives, some of which may be in response to the actions of others.

We operate within a set of core values, which are;

- **Human Rights** - We recognise the essential dignity and inherent Human Rights of every person. We encourage those with power to respect rights and secure social justice.
- **Independence** -We are free from outside control, autonomous in our actions and remain uninfluenced by anyone other than our Advocacy Partners in our work. We only provide Independent Advocacy.
- **Partner-Led** - We put the people we work with at the heart of our work. We are patient and skilful listeners who enable people to get their voices heard.
- **Honesty** - We act and communicate with openness, integrity and transparency at all times.
- **Courage** - We are proud to be champions of our Advocacy Partners and organisation. We support the right to challenge and are willing to question decisions and attitudes.
- **Empowerment**- We work with our Advocacy Partners to enhance their capacity to have their voices heard, make choices, and transform those choices into desired actions and outcomes.

INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Significant activities and achievements against objectives

AGM

After discussions by senior management, staff, and the Board of Directors, it was decided not to hold another public AGM in 2024/25 and to revert back to one that was attended by the Board of Directors and members of staff.

People

Our Senior Leadership Team remain the same albeit with slightly amended job titles. Julie Hutton continues as our CEO, ably supported by Sarah Fogg as Head of Service and Andy Park as Head of Finance.

In 2024/25 it remained a challenging year for the organisation. Staff retention was a real challenge as it is across the 3rd Sector. The parity of esteem within statutory services continues to present challenges in relation to the expectations of statutory stakeholders and how far we can utilise our financial resources. Despite experiencing regular staff turnover demand to fill vacancies in recruitment remains high.

Retention of Board members has also been a challenge throughout 2024/25, although we are constantly looking for new Board members who align with the values of Independent Advocacy Perth & Kinross. This leads on to explain some of the extensive work that was carried out throughout 2024/25 to revisit our core values as an organisation. This work ultimately led to some of our staff turnover where it became apparent that some members of the team weren't aligned to the values of the organisation and for one reason or another left IAPK.

Advocacy

IAPK continued to provide independent advocacy through all legal frameworks: Mental Health Tribunals, Children's Hearings, Adult Support & Protection, Adults with Incapacity, Child Protection Multi-Agency meetings and case conferences throughout the year by adapting to work be it face-to-face, via teleconferencing or Microsoft Teams.

Our referral numbers continue to grow, and in 2024, we saw 2235 people seek independent advocacy support. New Referrals for 2024 were 1607; as of 31st December 2024, there were 628 active open cases. This equates to a 13% increase on the number of individuals seeking independent advocacy support in 2023. We saw 29% of individuals seeking independent advocacy support on more than one occasion throughout the year.

IAPK continues to support Children and Young People in Perth & Kinross who are open to social work. This funding is commissioned by Education & Children Services PKC.

Our 'New Scots' Collective Advocacy Co-ordinator joined our team in early August 2024 and this work has been really well received within the asylum seeking and refugee community in Perth & Kinross. The work has been described as pioneering from an Independent Advocacy perspective across Scotland. The collective advocacy work has led to a demand for one-to-one advocacy for many group members and our co-ordinator supports those individuals. We're hopeful that we'll be able to extend this work for a second year and are in the process of applying to the National Lottery for continued 2nd year funding.

Case Management System

Our Case Management System (Charity Log) continues to work well and is adaptable and we're constantly finding new and innovative ways that it can assist with quantitative data collection. Using the CMS continues to be a very positive experience for staff and their excellent customer service and support has been invaluable – always willing to assist with a question or query.

Advocacy and Human Rights Community of Practice Event — December 2024

IAPK were again asked to present at the Health & Social Care Partnership's regular Community of Practice events in December 2024. The session was very well attended and excellently received with very positive feedback with all attendees reporting that they had a better understanding and knowledge of Independent Advocacy and would be interested in referring to our service in the future.

INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

The company has made a surplus of £18,769 (2024 - deficit of £55,160) for the year, which is a variance of £73,929. The total accumulated reserve funds on 31 March 2025 are £235,560 (2024 - £216,791). See the reserves policy section for more details.

Budget for 2025/26

The budget for 2025/26 is a surplus position of £5,841 (2024/25 deficit £37,543), which is a positive variance of £43,384. This is an improving picture moving forward into the future and the Trustees have asked that this remains the same for 2026/27.

Risk Management

The Directors are responsible for managing the risks the company faces. The Risk Register is reviewed and updated before every board meeting. The Director/ Chair of the Board and CEO along with the senior leadership team meet to review the risk register, agree on mitigating actions, and compile an exceptions report. This Report is discussed and reviewed by the Directors, who have assessed the major risks to which the company is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Reserves policy

The trustees regularly review reserves, using the Reserves Policy to support both the Financial Strategy and the Strategic Plan. A risk-based approach is used to calculate an optimal amount of reserves that looks at reliability of income, costs for re-organisation of activities, and specific liabilities. Amounts are included for risks we are aware of as well as contingencies to allow Independent Advocacy Perth & Kinross to cope with unexpected costs and opportunities.

We principally hold reserves to:

- Protect the continuity of Independent Advocacy Perth and Kinross' work against uncertain future income streams
- Provide the capital needed to finance investment in operations
- Provide funds to replace assets
- To cover for specific liabilities and identifiable risks to allow Independent Advocacy Perth & Kinross to respond to unexpected opportunities that can further the mission
- To allow Independent Advocacy Perth & Kinross to meet contractual obligations.

The total accumulated reserve funds on 31 March 2025 are £235,560 (2024 - £216,791).

The trustees have set optimal reserves at £150,000. This equates to approximately three months of expenditure. As at 31 March 2025, the level of Free Reserves – this is defined as total general unrestricted funds, excluding defined benefit pension obligations and long-term commitments stands at £144,980, slightly less than the optimal reserve level.

We do however have additional restricted reserves as at 31st March 2025 of £90,580. Restricted reserves relate to income to be used in accordance with specific restrictions imposed by funders and therefore do not form part of general reserves. Ongoing discussions continue as to what constitutes a restricted reserve as opposed to an unrestricted reserve and there has been movement in particular in relation to moving the Children's Hearing reserve from restricted to unrestricted.

The Reserves Policy will be reviewed quarterly as part Independent Advocacy Perth & Kinross' internal financial control.

INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Plans for future periods

Strategic and Operational Planning

We will continue collaborating as a staff and director team to revitalise the organisation's values. Building on this work, we will create a strategic plan with core mission, vision and values supported by operational plans to achieve consolidation in some areas and growth where appropriate in the coming year.

The values work is an ongoing process and has become deeply embedded in all aspects of organisational planning and delivery.

Focus on the strategic planning and operational delivery - People, Finance and Communication.

Our rebranded website is accessible and user friendly. User feedback received is positive. We plan to purchase additional add-ons which will allow us to easily amend and alter features and functions. The skills, knowledge and competence required to create the changes exist within our team, therefore incremental alterations and amendments are facilitated internally.

Advocacy

Discussions around amended Service Level Agreement

Collaborative working with the PKC Commissioning & Policy Team continues to develop positively. The relationship management by IAPK Senior Leadership Team within strategic meetings in the Health & Social Care Partnership has resulted in improving the robustness of IAPK financial planning and resulted in ongoing discussions around our service level agreement for 2025/26 and in future. Some of these discussions include the long and protracted move of Learning Disability patients from Dundee and Angus to the Murray Royal Hospital site in Perth and the patients' rights to be able to access independent advocacy, seamlessly.

NHS E-module for Independent Advocacy for NHS staff - remains ongoing

An NHS E-module about Independent Advocacy in Tayside remains ongoing within NHS Tayside (NHST). The initial liaison and content work was led by IAPK. Following external changes in NHST, this work has been re-evaluated and will include specific focus on Adult Protection and Child Protection protocols in NHST. The module aims to raise awareness and understanding of what independent advocacy is and how to refer to independent advocacy organisations, specifically, across Tayside.

Advocacy Consortium - Independent Advocacy Scotland

IAPK has become re-involved in the Advocacy Consortium which had previously looked at Independent Advocacy provision were there to be any national contracts tendered by the Scottish Government around Human Rights legislation, National Care Service, or around devolved benefits. This has led to us becoming members of Independent Advocacy Scotland (IAS). The Human Rights legislation has been delayed until at least the next parliament in 2026 and the National Care Service has also been re-imagined and diluted from what it was first envisaged to be. Work continues with IAS to bid for the Social Security Scotland tender which will be in Summer 2025.

Create welcoming spaces

Renovation work was completed in September/October 2024 which has allowed us to have 3 meeting rooms of various sizes as opposed to only one previous to the renovations.

Unfortunately, our application for additional funding for a kitchen area was unsuccessful, however we continue to see this as a goal for the future.

After what will be over 2 years of work to replace and upgrade sewerage works on Tay Street this will be concluded in the the summer of 2025. This has been particularly challenging for us as an organisation and for our advocacy partners and professionals visiting the office.

INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

The Independent Advocacy Perth & Kinross Limited is a company limited by guarantee having no share capital and is governed by a Memorandum and Articles of Association. The company was incorporated on 21 March 2013. The company is registered as a charity in Scotland.

The Directors who served during the year and up to the date of signature of the financial statements were:

Liam Fowley	(Resigned 1 July 2025)
Ranjana Salins	(Resigned 5 April 2024)
Rachel Letby	(Resigned 5 May 2025)
Rosemary Scott	
Audrey Burns	(Resigned 28 August 2025)
Karen Duncan	(Appointed 22 May 2025)
Jeremy Scuse	(Appointed 22 May 2025)

Recruitment and appointment of trustees

The company recruits new Directors as required from time to time to ensure that the Board has an appropriate mix of skills and experience. Directors are appointed or reappointed at each AGM or may be co-opted during the year to fill vacancies. IAPK is actively recruiting new board members as numbers have dropped over the last year. Discussions are ongoing about the best way to encourage individuals to join our Board.

Organisational structure

The company has a Board of Directors who meet bi-monthly. Directors are expected to attend a minimum of five meets a year. The Board will, on occasion, create ad hoc sub-committees to deal with particular issues as they arise; these include groups such as strategic planning, finance and income generation. Their individual skills include business, civil service, legal, financial/inland revenue skills, third-sector management and learning and business development.

Induction and training of trustees

New Directors are provided with information to enable them to undertake their roles effectively. This includes an introduction to the work of the company together with key company documents and guidance on the roles of charity trustee and company director. Ongoing training is provided for all Directors to ensure they are aware of all relevant legislation and good practices, especially for governance and financial management.

Auditor

In accordance with the company's articles, a resolution proposing that MMG Archbold Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the Directors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Directors on 16 December 2025 and signed on its behalf by:

Jeremy Scuse
Director

16 December 2025

INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The directors, who also act as trustees for the charitable activities of Independent Advocacy Perth & Kinross Limited, are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The Directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE DIRECTORS OF INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED

Opinion

We have audited the financial statements of Independent Advocacy Perth & Kinross Limited (the 'company') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE DIRECTORS OF INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Directors

As explained more fully in the statement of Trustees' responsibilities, the Directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- We gained an understanding of the legal and regulatory framework applicable to the Charity and the industry in which it operates;
- We identified the laws and regulations applicable to the Charity through discussions with management and through our own knowledge of the industry;
- We enquired with management about their own identification and assessment of the risk of irregularities;

We considered the opportunities that may exist within the organisation for fraud and identified the greatest risk in relation to revenue recognition and management override of internal controls. Our audit procedures to respond to these risks included, but were not limited to;

- We assessed the extent of compliance with the laws and regulations identified above by making enquiries with management, reviewing meeting minutes and inspecting legal correspondence;
- We communicated relevant identified laws and regulations and potential fraud risks to all members of the engagement team and remained alert to any indications of fraud or non-compliance throughout the audit;
- Reviewing the financial statement disclosure and testing of financial statement balances to supporting documentation;
- We performed analytical procedures to identify any unusual or unexpected relationships which may indicate risks of material misstatements due to fraud;
- Testing journal entries to identify unusual transactions and evaluate the underlying rationale;
- Evaluating evidence of any bias by the Trustees that may represent a material misstatement by comparing accounting estimates such as work in progress and accruals to the underlying supporting documentation and assessing the rationale applied.

INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE DIRECTORS OF INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities including those leading to a material misstatement in the financial statements or non-compliance with regulation. As a result of these, we considered the opportunities that may exist within the organisation for fraud and audit procedures were designed in response to the risks identified, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve, for example, forgery, deliberate concealment, or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Derek Grant CA (Senior Statutory Auditor)

For and on behalf of MMG Archbold Limited, Statutory Auditor
Chartered Accountants
78-84 Bell Street
Dundee
DD1 1RQ
19 December 2025

MMG Archbold Limited is eligible for appointment as auditor of the company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income and endowments from:							
Donations and legacies	3	30,001	-	30,001	592	-	592
Charitable activities	4	277,112	306,086	583,198	1,154	547,813	548,967
Investments	5	8,419	-	8,419	8,466	-	8,466
Other income	6	5,892	-	5,892	4,830	-	4,830
Total income		321,424	306,086	627,510	15,042	547,813	562,855
Expenditure on:							
Charitable activities	7	341,262	265,665	606,927	16,583	601,432	618,015
Other expenditure	12	1,814	-	1,814	-	-	-
Total expenditure		343,076	265,665	608,741	16,583	601,432	618,015
Net income/(expenditure)		(21,652)	40,421	18,769	(1,541)	(53,619)	(55,160)
Transfers between funds							
		6,117	(6,117)	-	2,448	(2,448)	-
Net movement in funds	9	(15,535)	34,304	18,769	907	(56,067)	(55,160)
Reconciliation of funds:							
Fund balances at 1 April 2024		160,515	56,276	216,791	159,608	112,343	271,951
Fund balances at 31 March 2025		144,980	90,580	235,560	160,515	56,276	216,791

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

INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED

BALANCE SHEET

AS AT 31 MARCH 2025

		2025	2024
	Notes	£	£
Fixed assets			
Intangible assets	14	1,305	-
Tangible assets	15	13,404	15,740
		14,709	15,740
Current assets			
Debtors	16	9,581	10,484
Cash at bank and in hand		260,049	313,019
		269,630	323,503
Creditors: amounts falling due within one year	17	(48,779)	(122,452)
Net current assets		220,851	201,051
Total assets less current liabilities		235,560	216,791
The funds of the company			
Restricted income funds	20	90,580	56,276
Unrestricted funds	21	144,980	160,515
		235,560	216,791

The notes on pages 13 to 25 form part of these financial statements.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025, although an audit has been carried out under Regulation 10(1)(a) to (c) of the Charities Accounts (Scotland) Regulations 2006.

The Directors Acknowledge Their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Directors on 16 December 2025

Jeremy Scuse
Director

Company registration number SC246131 (Scotland)

INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	25		(55,705)		12,184
Investing activities					
Purchase of intangible assets		(1,740)		-	
Purchase of tangible fixed assets		(3,944)		(13,703)	
Proceeds from disposal of tangible fixed assets		-		100	
Investment income received		8,419		8,466	
Net cash generated from/(used in) investing activities			2,735		(5,137)
Net cash generated from financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(52,970)		7,047
Cash and cash equivalents at beginning of year			313,019		305,972
Cash and cash equivalents at end of year			260,049		313,019

INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Independent Advocacy Perth & Kinross Limited is a private company limited by guarantee incorporated in Scotland. The registered office is 90 Tay Street, Perth, Perthshire, PH2 8NP, Scotland.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the company's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The Directors are of the opinion that the company can continue to meet its obligations as they fall due for the foreseeable future. The financial position is reviewed on a regular basis by the project manager and reported to the Directors. As a consequence the Directors have prepared the financial statements on a going concern basis.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Directors in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the company has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it is received.

Investment income is included when it is receivable.

INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

1.6 Intangible fixed assets other than goodwill

Website development costs that meet the recognition criteria for internal development (demonstrating technical feasibility, intention and ability to use or sell the asset, availability of resources, generation of probable future economic benefits, and reliable cost measurement) are capitalised and recognised as an intangible asset.

The intangible asset is measured at cost less accumulated amortisation and accumulated impairment losses (the Cost Model).

The cost is amortised on a systematic basis over its estimated useful life. The amortisation method used is the diminishing balance method (also known as the reducing balance method) at an annual rate of 25%. Amortisation commences when the asset is available for use.

The amortisation charge is recognised within the Income Statement as Administrative Expenses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website	25% reducing balance
---------	----------------------

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Equipment	25% reducing balance
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1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short-term liquid investments with original maturities of three months or less.

1.9 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.10 Taxation

Independent Advocacy Perth & Kinross Limited is recognised as a charity for the purposes of applicable taxation legislation and is not, therefore, subject to taxation on its charitable activities. The company is not registered for VAT and resources expended therefore include irrecoverable input VAT.

1.11 Retirement benefits

The company makes contributions into personal pension plans for employees. The contributions are charged to the income and expenditure account in the period in which they are made.

2 Critical accounting estimates and judgements

In the application of the company's accounting policies, the Directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	30,001	592

INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Charitable activities						
Performance related grants	277,112	306,086	583,198	-	547,813	547,813
Charitable rental income	-	-	-	1,154	-	1,154
	<u>277,112</u>	<u>306,086</u>	<u>583,198</u>	<u>1,154</u>	<u>547,813</u>	<u>548,967</u>

Performance related grants analysis

	Charitable activities 2025 £	Charitable activities 2024 £
P&K (recurring)	277,112	317,064
Rohallion SCC	40,459	39,087
Prison (recurring)	26,824	25,917
Children's Hearing	58,475	58,475
Drugs & Alcohol	33,671	33,977
Children's Education & Services	74,979	73,293
New Scots	71,678	-
Other	-	-
	<u>583,198</u>	<u>547,813</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>8,419</u>	<u>8,466</u>

INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net gain on disposal of tangible fixed assets	-	100
Other income	500	1,150
Cashback	42	50
Student placement fees	5,350	3,530
	<u>5,892</u>	<u>4,830</u>

7 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	462,346	476,964
Depreciation and impairment	4,901	5,240
Rates & water	(174)	639
Heat & light	4,601	5,809
Repairs & maintenance	7,583	6,548
Insurance	3,489	3,485
Rent	20,104	20,104
Telephone & broadband	10,531	7,855
Stationery, postage & printing	2,292	2,667
Subscriptions	1,432	2,297
Parking costs	15,263	1,903
IT expenses	17,915	21,080
Training & staff expenses	19,860	28,528
General expenses	4,398	290
Hospitality	-	5,211
HR fees	14,966	14,419
	<u>589,507</u>	<u>603,039</u>
Share of support and governance costs (see note 8)		
Governance	17,420	14,976
	<u>606,927</u>	<u>618,015</u>
Analysis by fund		
Unrestricted funds	341,262	16,583
Restricted funds	265,665	601,432
	<u>606,927</u>	<u>618,015</u>

INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Support costs allocated to activities

	Charitable activities 2025 £	Total 2024 £
Governance	17,420	14,976
	2025	2024
	£	£
Governance costs comprise:		
Audit fees	9,000	8,400
Accountancy	8,420	6,576
	17,420	14,976

9 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	9,000	8,400
Depreciation of owned tangible fixed assets	4,466	5,240
Loss/(profit) on disposal of tangible fixed assets	1,814	(100)
Amorisation of intangible assets	435	-

10 Directors

None of the Directors (or any persons connected with them) received any remuneration or benefits from the company during the year. No expenses were incurred by or reimbursed to the directors or paid directly to third parties on their behalf during the reporting period.

11 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Directors	4	6
Others	17	17
Total	21	23

INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

11 Employees (Continued)

Employment costs	2025 £	2024 £
Wages and salaries	419,232	432,886
Social security costs	31,741	33,429
Other pension costs	11,373	10,649
	<u>462,346</u>	<u>476,964</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	<u>49,412</u>	<u>47,718</u>

12 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net loss on disposal of tangible fixed assets	<u>1,814</u>	<u>-</u>

13 Taxation

The company is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

14 Intangible fixed assets

	Website £
Cost	
At 1 April 2024	-
Additions - separately acquired	1,740
	<hr/>
At 31 March 2025	1,740
	<hr/>
Amortisation and impairment	
At 1 April 2024	-
Amortisation charged for the year	435
	<hr/>
At 31 March 2025	435
	<hr/>
Carrying amount	
At 31 March 2025	1,305
	<hr/> <hr/>
At 31 March 2024	-
	<hr/> <hr/>

15 Tangible fixed assets

	Equipment £
Cost	
At 1 April 2024	39,381
Additions	3,944
Disposals	(2,895)
	<hr/>
At 31 March 2025	40,430
	<hr/>
Depreciation and impairment	
At 1 April 2024	23,641
Depreciation charged in the year	4,466
Eliminated in respect of disposals	(1,081)
	<hr/>
At 31 March 2025	27,026
	<hr/>
Carrying amount	
At 31 March 2025	13,404
	<hr/> <hr/>
At 31 March 2024	15,740
	<hr/> <hr/>

INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	-	5,355
Prepayments and accrued income	9,581	5,129
	<u>9,581</u>	<u>10,484</u>

17 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Deferred income	18	24,999	96,658
Trade creditors		1,913	4,489
Other creditors		10,206	11,680
Accruals		11,661	9,625
		<u>48,779</u>	<u>122,452</u>

18 Deferred income

	2025 £	2024 £
Arising from Income received in advance	24,999	96,658

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	24,999	96,658
Movements in the year:		
Deferred income at 1 April 2024	96,658	38,333
Released from previous periods	(96,658)	(38,333)
Resources deferred in the year	24,999	96,658
Deferred income at 31 March 2025	<u>24,999</u>	<u>96,658</u>

19 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	11,373	10,649

INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Retirement benefit schemes

(Continued)

The company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the company in an independently administered fund.

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Rohallion SCC	1,084	40,459	(38,836)	(2,707)	-
Prison (Recurring)	5,270	26,824	(22,009)	-	10,085
Children's Hearing	-	58,475	(55,065)	(3,410)	-
Drugs & Alcohol	12,076	33,671	(30,954)	-	14,793
Children's Education & Services (Inc Children & Young People)	37,846	74,979	(70,110)	-	42,715
New Scots	-	71,678	(48,691)	-	22,987
	<u>56,276</u>	<u>306,086</u>	<u>(265,665)</u>	<u>(6,117)</u>	<u>90,580</u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
PKC (Recurring)	35,414	317,064	(370,073)	17,595	-
Rohallion SCC	-	39,087	(40,474)	2,471	1,084
Prison (Recurring)	-	25,917	(22,285)	1,638	5,270
Children's Hearing	30,934	58,475	(58,475)	(30,934)	-
Drugs & Alcohol	6,939	33,977	(30,988)	2,148	12,076
Children's Education & Services (Inc Children & Young People)	39,056	73,293	(79,137)	4,634	37,846
	<u>112,343</u>	<u>547,813</u>	<u>(601,432)</u>	<u>(2,448)</u>	<u>56,276</u>

INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

20 Restricted funds

(Continued)

Purpose of Restricted Funds

PKC (Recurring) – Funds for Independent Advocacy provision for residents of Perth & Kinross to uphold their Rights. Trustees took a view that PKC (Recurring) funding aligns with the general purpose of the charity, and is therefore unrestricted in nature. Closing funds have been transferred to Unrestricted funds and will be recognised as unrestricted going forward.

Rohallion SCC – Funds for Independent Advocacy for Patients living in secure care.

Prison – Funds for Prisoners seeking support to access Mental Health Care and Treatment

Children's Hearing – Funds for Independent Advocacy provision for Children and Young People subject to a legal Order. A transfer was made in the year in relation to historic overhead costs shared between all restricted funds, which relate specifically to the Children's Hearing fund.

Drug & Alcohol – Funds for Independent Advocacy provision for people seeking Medically Assisted Treatment in Recovery

Children's Education & Services - Funds for supporting children and young people with social work involvement. The opening balance of Children & Young People was combined with Children's Education & Services as service lines were combined in the year.

New Scots - The New Scots Project is a collective advocacy project supporting asylum seekers and refugees in Perth & Kinross.

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	160,515	321,424	(343,076)	6,117	144,980
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	159,608	15,042	(16,583)	2,448	160,515
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

22 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2025	2025	2025
	£	£	£
At 31 March 2025:			
Intangible fixed assets	1,305	-	1,305
Tangible assets	13,404	-	13,404
Current assets/(liabilities)	130,271	90,580	220,851
	<u> </u>	<u> </u>	<u> </u>
	144,980	90,580	235,560
	<u> </u>	<u> </u>	<u> </u>

INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

22 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	15,740	-	15,740
Current assets/(liabilities)	144,775	56,276	201,051
	<u>160,515</u>	<u>56,276</u>	<u>216,791</u>

23 Operating lease commitments

Lessee

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	29,732	26,116
Between two and five years	90,016	116,532
In over five years	-	3,217
	<u>119,748</u>	<u>145,865</u>

24 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

25 Cash (absorbed by)/generated from operations

	2025 £	2024 £
Surplus/(deficit) for the year	18,769	(55,160)
Adjustments for:		
Investment income recognised in statement of financial activities	(8,419)	(8,466)
Loss/(gain) on disposal of tangible fixed assets	1,814	(100)
Amortisation and impairment of intangible assets	435	-
Depreciation and impairment of tangible fixed assets	4,466	5,240
Movements in working capital:		
Decrease/(increase) in debtors	903	(2,584)
(Decrease)/increase in creditors	(2,014)	14,929
(Decrease)/increase in deferred income	(71,659)	58,325
Cash (absorbed by)/generated from operations	<u>(55,705)</u>	<u>12,184</u>

INDEPENDENT ADVOCACY PERTH & KINROSS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

26 Analysis of changes in net funds

The company had no material debt during the year.

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