

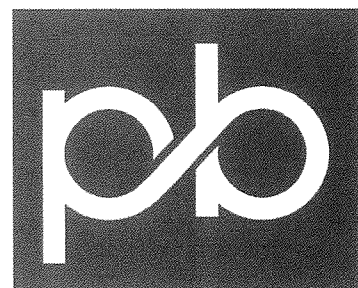
CHARITY REGISTRATION NUMBER: SC038052

Equal Voice

Unaudited Financial Statements

31 March 2025

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PATERSON BOYD & CO
CHARTERED CERTIFIED ACCOUNTANTS

Equal Voice

Financial Statements

Year ended 31 March 2025

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Equal Voice

Trustees' Annual Report

Year ended 31 March 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

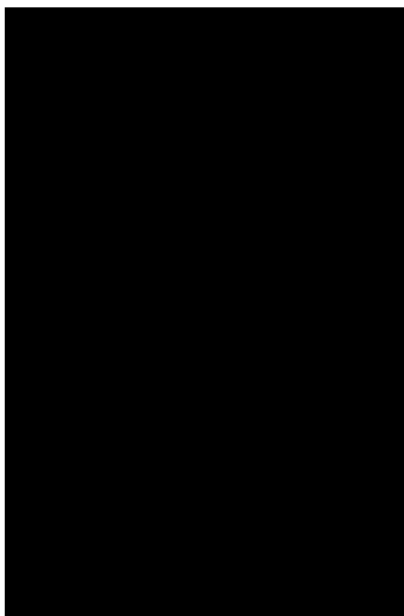
Registered charity name Equal Voice

Charity registration number SC038052

Principal office

The trustees

Independent examiner



Structure, governance and management

Constitution and Governance

The Charity is an unincorporated association. It is governed by its constitution which was adopted on 1st June 2006 and updated in September 2009. The charity was granted charitable status by OSCR on 3 April 2007 and in June 2014 a change of name to 'Equal Voice' was approved.

Membership is open to vulnerable adults aged 16 or over living in Central Fife; advocates of the charity; organisations operating in Central Fife with similar aims, and anyone who has an interest in promoting the aims of the charity.

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Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Structure, governance and management *(continued)*

Management

At the Annual General Meeting, which is normally held in November, the members elect a management committee which will meet at least four times per year. The management committee will consist of no more than 12 people and no fewer than 4 with 2 places for advocates and 2 for advocate partners.

The management committee members are the charity's trustees and responsible for the strategic direction and governance of the charity, whilst the day to day operational running is delegated to the Manager who leads a team of Development workers.


Objectives and activities

The charitable purposes of the charity are to strengthen communities, raise awareness, promote and safeguard the rights of vulnerable adults who live in Central Fife; to provide independent citizen's advocacy, and to educate and inform the community of people's rights to fair and equal treatment.

Our activities are to recruit, prepare and support individuals who give freely of their time to become advocates and to enable all advocate partners to have opportunities for involvement in all aspects of society and particularly in decision making regarding their own lives.

Achievements and performance

It has been another busy year and Equal Voice has continued to adapt and thrive and rise to every challenge. We received funding from Fife Health & Social Care Partnership, Fife Voluntary Action, the National Lottery, Fife Communities Mental Health & Wellbeing Fund, and The Robertson Trust. The demand for the service has grown significantly and the number of people we have helped has also increased.

 are so dedicated and creative, they never fail to amaze me. I look forward to reading the AGM report every year and hearing the difference and impact such a small organisation makes to so many lives. I am proud to be part of it.

A special thank you to our advocates who give freely of their time to help the vulnerable adults they are partnered with. We are privileged to know and work with you.

It is usual - and appropriate - to thank our funders and link officers, we could not exist without your support.

My personal thanks as ever to the Board.

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Trustees' Annual Report *(continued)*

Year ended 31 March 2025

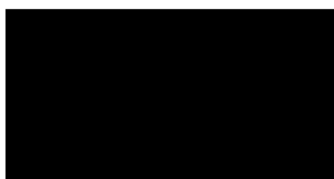
Financial review

The income received during the year totalled £99,385 which includes £38,928 from the BIG Lottery for the 16-25 year old's advocacy project. With expenditure of £122,540 the charity recorded a deficit for the year of £23,155 (2024: surplus £14,597).

At the 31 March 2025 Equal Voice held total funds of £65,905. The total funds held consists of £23,578 in restricted funds which will be spent as specified by the donors and £42,327 as free reserves in the unrestricted fund.

The trustees' policy is to maintain reserves for three month's core running costs, equivalent to £18,000 in order to meet commitments and to cover any unexpected expenditure.

The trustees' annual report was approved on 08 December 2025 and signed on behalf of the board of trustees by:



Trustee

Equal Voice

Independent Examiner's Report to the Trustees of Equal Voice

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Equal Voice ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act') and the Charities Accounts (Scotland) Regulations 2006 (as amended). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

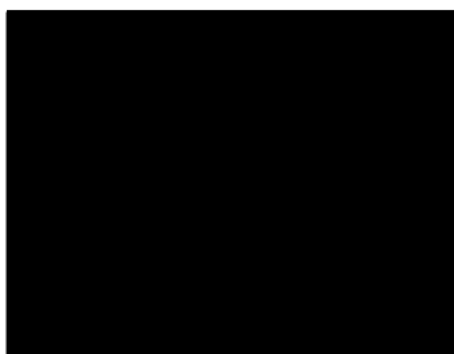
Independent examiner's statement

Since the charity has prepared its accounts on an accruals basis your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Association of Chartered Certified Accountants which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended); or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



08 December 2025

Equal Voice

Statement of Financial Activities

Year ended 31 March 2025

			2025		2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	60,457	38,928	99,385	118,454
Total income		<u>60,457</u>	<u>38,928</u>	<u>99,385</u>	<u>118,454</u>
Expenditure					
Expenditure on charitable activities	5,6	46,958	75,582	122,540	103,857
Total expenditure		<u>46,958</u>	<u>75,582</u>	<u>122,540</u>	<u>103,857</u>
Net (expenditure)/income and net movement in funds		<u>13,499</u>	<u>(36,654)</u>	<u>(23,155)</u>	<u>14,597</u>
Reconciliation of funds					
Total funds brought forward		28,828	60,232	89,060	74,463
Total funds carried forward		<u>42,327</u>	<u>23,578</u>	<u>65,905</u>	<u>89,060</u>

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

The notes on pages 7 to 12 form part of these financial statements.

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Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand		66,994	90,181
Creditors: amounts falling due within one year	11	<u>1,089</u>	<u>1,121</u>
Net current assets		<u>65,905</u>	<u>89,060</u>
Total assets less current liabilities		<u>65,905</u>	<u>89,060</u>
Net assets		<u>65,905</u>	<u>89,060</u>
Funds of the charity			
Restricted funds		23,578	60,232
Unrestricted funds		<u>42,327</u>	<u>28,828</u>
Total charity funds	13	<u>65,905</u>	<u>89,060</u>

These financial statements were approved by the board of trustees and authorised for issue on 08 December 2025, and are signed on behalf of the board by:

[Redacted Signature]

[Redacted Signature] (Chairperson)
Trustee

The notes on pages 7 to 12 form part of these financial statements.

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Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a registered charity in Scotland and is unincorporated. The address of the principal office is [REDACTED]

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Equal Voice

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Financial instruments

The company 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 with the exception of bank loans which are subsequently measured at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate calculated using the effective interest method.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	–	–	–
Grants			
The Big Lottery Fund	–	38,928	38,928
Fife Health & Social Care Partnership	48,457	–	48,457
Fife Voluntary Action	–	–	–
The Robertson Trust	12,000	–	12,000
	<u>60,457</u>	<u>38,928</u>	<u>99,385</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	781	–	781
Grants			
The Big Lottery Fund	–	40,027	40,027
Fife Health & Social Care Partnership	37,854	–	37,854
Fife Voluntary Action	–	39,792	39,792
The Robertson Trust	–	–	–
	<u>38,635</u>	<u>79,819</u>	<u>118,454</u>

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Support costs	<u>46,958</u>	<u>75,582</u>	<u>122,540</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Support costs	<u>25,552</u>	<u>78,305</u>	<u>103,857</u>

6. Expenditure on charitable activities by activity type

	Support costs	Total funds 2025	Total fund 2024
	£	£	£
Charitable activities	118,680	118,680	99,316
Governance costs	<u>3,860</u>	<u>3,860</u>	<u>4,541</u>
	<u>122,540</u>	<u>122,540</u>	<u>103,857</u>

7. Analysis of support costs

	Analysis of support costs	Total 2025	Total 2024
	£	£	£
Staff costs	88,498	88,498	72,728
Premises	5,622	5,622	5,347
Communications and IT	3,582	3,582	3,942
General office	20,978	20,978	19,299
Governance costs	<u>3,860</u>	<u>3,860</u>	<u>4,541</u>
	<u>122,540</u>	<u>122,540</u>	<u>105,857</u>

8. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	595	569
Other assurance services	2,924	2,199
Other financial services	<u>202</u>	<u>172</u>
	<u>3,721</u>	<u>2,940</u>

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	85,033	66,961
Employer contributions to pension plans	3,465	3,767
	<u>88,498</u>	<u>70,728</u>

The average head count of employees during the year was 5 (2024: 5).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

10. Trustee remuneration and expenses

During the year no remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

11. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	600	575
Other creditors	489	546
	<u>1,089</u>	<u>1,121</u>

12. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,465 (2024: £3,767).

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

13. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2024	Income	Expenditure	At 31 Mar 2025
	£	£	£	£
General funds	<u>28,828</u>	<u>60,457</u>	<u>(46,958)</u>	<u>42,327</u>

	At 1 Apr 2023	Income	Expenditure	At 31 Mar 2024
	£	£	£	£
General funds	<u>15,745</u>	<u>38,635</u>	<u>(25,552)</u>	<u>28,828</u>

Restricted funds

	At 1 Apr 2024	Income	Expenditure	At 31 Mar 2025
	£	£	£	£
Advocates 16-25 year	<u>60,232</u>	<u>38,928</u>	<u>(75,582)</u>	<u>23,578</u>

	At 1 Apr 2023	Income	Expenditure	At 31 Mar 2024
	£	£	£	£
Advocates 16-25 year	<u>58,718</u>	<u>79,819</u>	<u>(78,305)</u>	<u>60,232</u>

14. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Current assets	42,327	24,667	66,994
Creditors less than 1 year	—	(1,089)	(1,089)
Net assets	<u>42,327</u>	<u>23,578</u>	<u>65,905</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Current assets	28,828	61,353	90,181
Creditors less than 1 year	—	(1,121)	(1,121)
Net assets	<u>28,828</u>	<u>60,232</u>	<u>89,060</u>