

Central Advocacy Partners
Report and Financial Statements
for the year ended 31 March 2016

Charity number: SC025729
Company number: SC213637



Central Advocacy Partners

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Central Advocacy Partners

Legal and Administrative Information

Charity name	Central Advocacy Partners	
Charity registration number	SC025729	
Company registration number	SC213637	
Directors	Norman Dunning Dr Paul Lim Lena Gillies Gordon Prescott Helen MacDonald	Appointed March 2016 Appointed October 2015
Members Committee	Vicky Young Rachel Barr Darren Rooney David Gillard Gordon Reid Sam Ridley Craig Thomson Amy Padelko Darren Tamburrino Danny Killen	Left October 2015 Joined December 2015
Company secretary	Dr Paul Lim	Appointed December 2015
Principal office and Registered office	27 West Bridge Street Falkirk FK1 5RJ	
Independent examiner	Allison Devine, C.A. Alexander Sloan Chartered Accountants 38 Cadogan Street Glasgow G2 7HF	

Central Advocacy Partners
Directors' Annual Report
for the year ended 31 March 2016

The Directors present their report and the financial statements of the charity for the year ended 31 March 2016.

Directors

The Directors of the charitable company are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Directors.

The Directors serving during the year and since the year end are detailed on page 1.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is constituted as a company limited by guarantee and is governed by a Memorandum and Articles of Association.

Appointment of Directors

At each Annual General Meeting the members may elect any member, providing they are willing to act, as a director. In addition, the directors may at any time appoint any member, providing they are willing to act, to be a director.

Furthermore, the directors may at any time appoint a non-member to be a director, either on the basis that they are nominated by a body which the charity has close contact with in the course of its activities or on the basis that they have specialist experience or skills which could be of assistance to the directors.

At each annual general meeting all of the directors retire from office, but are then eligible for re-election. The maximum number of directors is 5.

Risk management

The directors actively review the risks the charity faces on a regular basis. The aim to reduce central management costs and increase free reserves was achieved last year as the directors recognise that drawing on current reserves may be necessary in the coming years to adjust to the changes in funding sources. The directors have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate against significant risks.

OBJECTIVES AND ACTIVITIES

The objectives of the charity are:

(a) The advancement of education and awareness raising about learning disabilities, through the provision of formal and informal training in educational bodies such as schools and further education colleges, as well as in the public, private and voluntary and public sectors, including community groups.

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for the year ended 31 March 2016

- (b) The advancement of citizenship including the rights and responsibilities of the citizen, as well as:
 - the development of opportunities for people with learning disabilities to be more active in their communities
 - involving people in community activity including volunteering.
- (c) The advancement of human rights, conflict resolution or reconciliation through our advocacy services.
- (d) The promotion of equality and diversity including the elimination of discrimination.
- (e) The relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage, contributing to the prevention or relief of poverty through information and advocacy.

ACHIEVEMENTS AND PERFORMANCE

This has been an exciting year for Central Advocacy Partners as the organisation continues to build on its socially enterprising approach. In this year we worked with 242 people with learning disabilities. The Parents' Project (funded by the Big Lottery) continues to work at full capacity, the Young People's Autism Project received continued funding from the Scottish Government, the Inclusion Project received a further 2 years funding from Stirling Council and we negotiated with Danshell a new contract to extend the advocacy provision in Ranaich House to all their Scottish services. We have been requested by Manor Hall, Centre for Trauma to begin to provide an Independent Advocacy Service for patients at their new service and this began in November. We were also successful in applying for a Henry Duncan Award towards our core funding.

In this reporting year the Parents' Project worked with 60 parents. We have completed work with 17 parents. Our evaluation tells us that we are well on track to achieve all our agreed outcomes with the Big Lottery. We know from the professionals referring to the project and from our own experience, that we are working with parents who have extreme difficulties in their ability to understand both the perceived risks held by professionals for their children and what they need to do to alleviate these risks. As a result they are angry and unable always to engage appropriately with professionals. However we are demonstrating that with the right support, parents report greater understanding of their rights, responsibilities and choices and feel more included in decisions being made about their families. A major feature of this success is good communication with parents built on positive relationships, alongside a good assessment of and appropriate response to their communication needs.

The Young Person's Autism Project initially received 3 years funding for this essential work, ending in this financial year. During this time we provided independent advocacy to 41 young people with Autism Spectrum Condition, who are moving from Children's Services to Adult Services. An unexpected outcome of this work is the appreciation of parents and carers. These unintended beneficiaries gave extremely positive feedback at the end of the funding. They told us that having an Independent Advocacy Worker involved in their children's transition was crucial to having positive outcomes not only for the young people, but also for their families. Professionals too, were very positive about our work. When we reapplied for continued funding in December, young people, parents and professionals all contacted the Scottish Government directly to support our application.

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We have also participated in 3 of the 6 Stirling and Clackmannanshire Autism Strategy Working Groups which focus on life opportunities, transition and employment opportunities as well as the Falkirk Council Autism Transition Groups. Involvement in these groups means that we have been able to influence the development of local strategies to highlight what young people on the Autism Spectrum think is important to achieve a positive transition. We continue to raise awareness for the need for transition to begin timeously.

One of the legacies of this project has been the input of our small but dedicated volunteer Autism Advocacy Workers. Their contribution to the project has been invaluable and allows us to reach even more young people. We are looking forward to working with Inspiring Scotland to collate our achievements and learning in the next year of funding for this project.

Since the end of the Young People's Groups' funding, the 3 groups continued to meet with the support of the Facilitators, who all agreed to volunteer their time while further funding could be found. Unfortunately we were not successful in finding an alternative funder. All the volunteers worked with the young people, helping them to think about continuing the peer support networks that they have developed over the past 5 years. 2 of the groups have now formally ended but the young people are continuing to meet up on a regular basis and through our Member's Committee are still actively involved in our organisation.

The Inclusion Project continues to provide a valued and valuable service that is cost effective. The total cost to Stirling Council is £45,500 and this currently delivers an Inclusion and Active Participation Project for 87 people with learning disabilities. This equates to £10 per week per person. Unfortunately we took the difficult decision to cut staff hours from full to part time to make sure that the funding from Stirling Council covers the costs of the service. The funding cuts were actually made a while ago and we have been topping up the funding for the project from our reserves, something that was unsustainable in the long term.

A significant development during this reporting period was the introduction of an additional theme to each activity programme. The themes are taken from the Keys to Life, the Scottish Government's Learning Disability Strategy. These were:

April to July - Staying safe (8 related activities)

August to October - Keeping Healthy (28 related activities)

November to January - Building capacity (23 related activities)

February to March - All about me - self-esteem, self-expression, social life skills and building on my skills(46 related activities)

The Danshell project provides independent advocacy to Service Users of the Danshell service in Dunblane. Service Users are supported to raise quality issues about the service as well as contribute to their care and support through their Care Planning meetings. Service Users are supported to write their own reports for these meetings and to attend and present these reports. In addition the Advocacy Workers facilitate the House Meetings and the Scottish Regional Meetings.

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Directors' Annual Report
for the year ended 31 March 2016

Our experience is that this is a service that genuinely wants to hear what Service Users have to say and then acts upon their thoughts and views. The Independent Advocacy Workers have also developed and delivered Recruitment Training for Service Users from all 4 of the Scottish Services and have supported Service Users from these services to complete a number of questionnaires to gain their views, including those from the Care Inspectorate. We are looking forward to extending our work with the other Danshell Services in Scotland.

The Centre for Trauma project has just begun. Providing independent advocacy to patients on a regular basis, the project supports people to talk through their care and support options with an Independent Advocacy Worker who is outwith their therapeutic team. We look forward to reporting on the progress of this project next year.

We received an award towards the cost of our full-time Manager from the Henry Duncan Awards. Our application was commended for the bespoke examples of capturing people's progress to meet their personal outcomes. We have met all the agreed outcomes for this funder.

In conclusion, the current financial climate means that many small charities like Central Advocacy Partners are facing an unsettled future. In these tough times our strong governance is more important than ever to enable us to respond effectively and quickly to emerging risks and deliver our objectives. We are confident that with the enthusiasm of our Board of Directors, our workforce and our members that Central Advocacy Partners will continue to hear from and listen to people's lived experiences and respond imaginatively, reframing problems as challenges that need to be grasped, rather than feared or ignored.

FINANCIAL REVIEW

The Statement of Financial Activities shows net resources expended for the year of £47,765 (2015 - net incoming resources of £894).

This combines a deficit on unrestricted funds of £5,336, a surplus on designated funds of £426 and a deficit on restricted funds of £42,855. The deficit on restricted funds was fully in line with expectations as funding for the Autism Project had been received in a prior year, and was fully utilised in this final year of the project.

A total of £61,352 was retained in accumulated funds at the year end (2015 - £109,117). This is representative of Unrestricted Funds of £52,036, Designated Funds of £5,546 and Restricted Funds of £3,770. Full details of each of the charity's funds are included within notes 19 - 21 of the Financial Statements.

Reserves policy

The board considers the present level of reserves is adequate to meet the ongoing operating costs of the charity in the coming year. The management team reduced central management costs and recognise that it may be necessary to draw upon these reserves in the coming years. The management team aims to continue making economies and seeking new funding opportunities in order to minimise this and return to a position whereby the unrestricted reserves can be consolidated.

Central Advocacy Partners
Directors' Annual Report
for the year ended 31 March 2016

PLANS FOR FUTURE PERIODS

Central Advocacy Partners' core aim is to make our communities more inclusive by valuing and being seen to value people with learning disabilities. Through all aspects of our work, we will continue to add weight to people's ideas, hopes, ambitions and opinions in order to increase the amount of control they have over their own lives. We will be resilient, open to new practice and responsive to change in order to maintain our distinctive quality service. We are proud to be a truly independent advocacy service.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The Trustees (who are also Directors of Central Advocacy Partners for the purposes of company law) 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 Directors to prepare financial statements for each financial year which 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

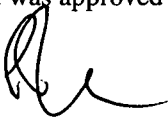
Central Advocacy Partners
Directors' Annual Report
for the year ended 31 March 2016

Independent examiner

The Directors recommend that Allison Devine, C.A., a partner in Alexander Sloan, Chartered Accountants, remains in office as independent examiner until further notice.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

This report was approved by the Directors on 6 September 2016 and signed on their behalf by



Dr Paul Lim
Secretary

Central Advocacy Partners

Independent Examiner's Report to the Directors on the Unaudited Financial Statements of Central Advocacy Partners.

I report on the financial statements of Central Advocacy Partners for the year ended 31 March 2016 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Respective responsibilities of Directors and examiner

The charity's Directors (who are also directors of the company for the purpose of company law) are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("2006 Accounts Regulations"). The charity's Directors consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the Directors 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 financial statements.

Independent Examiner's statement

In the course of 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, Regulation 4 of the 2006 Accounts Regulations; and

to prepare financial statements which accord with the accounting records and 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 financial statements to be reached.

A. Devine

Allison Devine
Partner

Alexander Sloan
Chartered Accountants

Date: 13/9/2016

38 Cadogan Street
Glasgow
G2 7HF

Central Advocacy Partners
Statement of Financial Activities
(incorporating Income and Expenditure Account)

for the year ended 31 March 2016

		Unrestricted			2016	2015
		General funds	Designated funds	Restricted funds	Total	Total
	Notes	£	£	£	£	£
Income and endowments from:						
Donations and legacies	2	3,009	-	-	3,009	2,337
Charitable activities	3	25,786	-	194,487	220,273	333,357
Other trading activities	4	833	-	400	1,233	1,827
Investment income	5	32	-	-	32	103
Other income	6	-	-	-	-	5,030
Total income		<u>29,660</u>	<u>-</u>	<u>194,887</u>	<u>224,547</u>	<u>342,654</u>
Expenditure on:						
Charitable activities	7	(32,893)	(1,541)	(237,878)	(272,312)	(329,422)
Other expenditure	9	-	-	-	-	(12,338)
Total expenditure		<u>(32,893)</u>	<u>(1,541)</u>	<u>(237,878)</u>	<u>(272,312)</u>	<u>(341,760)</u>
(outgoing)/incoming resources						
before transfers between funds		(3,233)	(1,541)	(42,991)	(47,765)	894
Transfers between funds		(2,103)	1,967	136	-	-
Net movement in funds		<u>(5,336)</u>	<u>426</u>	<u>(42,855)</u>	<u>(47,765)</u>	<u>894</u>
Reconciliation of funds						
Total funds brought forward - as restated	24	<u>57,372</u>	<u>5,120</u>	<u>46,625</u>	<u>109,117</u>	<u>108,223</u>
Total funds carried forward		<u><u>52,036</u></u>	<u><u>5,546</u></u>	<u><u>3,770</u></u>	<u><u>61,352</u></u>	<u><u>109,117</u></u>

The notes on pages 12 to 22 form an integral part of these financial statements.

Central Advocacy Partners

**Balance Sheet
as at 31 March 2016**

		2016		2015	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	14		5,546		5,120
Current assets					
Debtors	15	2,999		2,228	
Cash at bank and in hand		71,381		109,272	
		<u>74,380</u>		<u>111,500</u>	
Creditors: amounts falling due within one year	16	<u>(5,996)</u>		<u>(7,503)</u>	
Net current assets			<u>68,384</u>		<u>103,997</u>
Total assets less current liabilities			73,930		109,117
Accruals and deferred income	17		<u>(12,578)</u>		<u>-</u>
Net assets			<u><u>61,352</u></u>		<u><u>109,117</u></u>
Funds					
Unrestricted funds					
General funds	19		52,036		57,372
Designated funds	20		5,546		5,120
Restricted funds	21		<u>3,770</u>		<u>46,625</u>
			<u><u>61,352</u></u>		<u><u>109,117</u></u>

The Directors' statements required by Sections 475 (2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 12 to 22 form an integral part of these financial statements.

Central Advocacy Partners

Balance Sheet (continued)

**Directors' statements required by Sections 475 (2) and (3)
for the year ended 31 March 2016**

In approving these financial statements as Directors of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 March 2016 and

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Section 386, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including the income and expenditure, for the year then ended in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board on 6 September 2016 and signed on its behalf by

Norman Dunning
Trustee



Registered number: SC213637

The notes on pages 12 to 22 form an integral part of these financial statements.

Central Advocacy Partners

Notes to the Financial Statements for the year ended 31 March 2016

1. Accounting policies

1.1. Accounting convention

The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant Notes to these financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their Accounts in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. The principal accounting policies adopted in the preparation of the financial statements are set out below.

1.2. Fund accounting

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income therefrom is used for the purpose defined in accordance with the objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

1.3. Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

1.4. Donations and legacies

Donations are recognised when the charity has evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Entitlement usually arises immediately upon receipt, however, in the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Central Advocacy Partners

Notes to the Financial Statements for the year ended 31 March 2016

1.5. Grants receivable

Income from government and other grants, whether 'capital' or 'revenue' in nature, are recognised when the charity has unconditional entitlement to the funds, it is probable that the income will be received, the amount can be measured reliably. Unconditional entitlement will be achieved once any performance or other conditions attached to the grants have been met, or fulfilment of those conditions is wholly within the control of the charity.

Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

1.6. Charitable Activities

Income from charitable activities includes income earned both from the supply of goods or services under contractual arrangements and from performance-related grants which have conditions that specify the provision of particular goods or services to be provided by the charity. Income from charitable activities is recognised as earned (as the related goods or services are provided).

1.7. Other income

Other income represents income that cannot be reported under the other analysis headings provided within the Statement of Financial Activities and is recognised when the charity is entitled to the income, it is probable that it will be received and the amount can be measured reliably by the charity.

1.8. 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 settlement will be required and the amount of the obligation can be measured or estimated reliably.

Liabilities are measured on recognition at historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date. The exception is that certain financial instruments must be adjusted to their present value; these include financial liabilities where settlement is deferred for more than 12 months after the reporting date.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. Further information on the basis of allocation is provided in Note 1.

1.9. Raising Funds

Expenditure on raising funds includes all expenditure incurred by a charity to raise funds for its charitable purposes. It includes the costs of all fundraising activities and events together with those costs incurred in seeking donations, grants and legacies and investment management costs.

1.10. Charitable Activities

Expenditure on charitable activities includes all costs incurred by the 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. The costs of charitable activities presented in the Statement of Financial Activities includes the costs of both direct service provision and the payments of grant awards if applicable.

Central Advocacy Partners

Notes to the Financial Statements for the year ended 31 March 2016

1.11. Other expenditure

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities and is recognised when it is probable that settlement will be required and the amount of the obligation can be measured reliably.

1.12. Governance costs

Governance costs (which are included as a component of support costs in accordance with SORP) comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include those related to constitutional and statutory requirements, external scrutiny (audit or independent examination), strategic management, and other legal and professional fees.

1.13. Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

1.14. Pensions

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

1.15. Tangible fixed assets and depreciation

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £1,000 are not capitalised.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings
and equipment - 25% straight line

1.16. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

2. Donations and legacies

	2016	2015
	£	£
Donations	2,844	2,227
Membership subscriptions	165	110
	<u>3,009</u>	<u>2,337</u>

Central Advocacy Partners

Notes to the Financial Statements for the year ended 31 March 2016

7. Costs of charitable activities

	2016 £	2015 £
Staff costs	208,102	265,602
Premises costs	12,705	13,894
Running costs	46,461	44,502
Interest and finance charges	235	302
Depreciation	1,541	1,090
Governance Costs	3,268	4,032
	<u>272,312</u>	<u>329,422</u>

8. Governance costs

	2016 £	2015 £
Independent examination	3,064	3,492
AGM meeting costs	204	540
	<u>3,268</u>	<u>4,032</u>

9. Other expenditure

	2016 £	2015 £
Young Peoples' Advocacy Fund underspend	-	376
Henry Smith Returned	-	11,962
	<u>-</u>	<u>12,338</u>

10. Net income/(expenditure) for the year

	2016 £	2015 £
Net (resources expended)/incoming resources is stated after charging:		
Depreciation and other amounts written off tangible assets	1,541	1,090
Independent Examiner's remuneration	3,064	3,492
	<u></u>	<u></u>

Central Advocacy Partners

Notes to the Financial Statements for the year ended 31 March 2016

11. Employees

Number of employees

The numbers of employees during the year were:

	2016 Number	2015 Number
Headcount		
Direct Charitable Work	8	8
Administrative	2	3
	<u>10</u>	<u>11</u>
Full time equivalent		
Direct Charitable Work	4	4
Administrative	2	2
	<u>6</u>	<u>6</u>

Employment costs

	2016 £	2015 £
Wages and salaries	188,117	243,760
Social security costs	16,856	19,208
Other pension costs	3,129	2,634
	<u>208,102</u>	<u>265,602</u>

There were no employees who received remuneration of over £60,000 in the period.

12. Directors' emoluments

No director nor any persons connected to them received emoluments or any reimbursement of any expenses during the year.

13. Pension costs

The charity operates a defined contribution scheme whereby payments are made to individuals' personal pension plans. The pension charge represents contributions due from the company and amounted to £3,129 (2015 - £2,634).

Central Advocacy Partners

Notes to the Financial Statements for the year ended 31 March 2016

14. Tangible fixed assets		Fixtures, fittings and equipment	Total
		£	£
	Cost		
	At 1 April 2015	8,197	8,197
	Additions	1,967	1,967
	At 31 March 2016	<u>10,164</u>	<u>10,164</u>
	Depreciation		
	At 1 April 2015	3,077	3,077
	Charge for the year	1,541	1,541
	At 31 March 2016	<u>4,618</u>	<u>4,618</u>
	Net book values		
	At 31 March 2016	<u>5,546</u>	<u>5,546</u>
	At 31 March 2015	<u>5,120</u>	<u>5,120</u>
15. Debtors		2016	2015
		£	£
	Trade debtors	<u>2,999</u>	<u>2,228</u>
16. Creditors: amounts falling due within one year		2016	2015
		£	£
	Other taxes and social security costs	2,781	4,233
	Accruals	<u>3,215</u>	<u>3,270</u>
		<u>5,996</u>	<u>7,503</u>

Central Advocacy Partners

Notes to the Financial Statements for the year ended 31 March 2016

17. Accruals and deferred income	2016 £	2015 £
Government grants		
Young People's Autism Project		
Received in year	25,156	-
Released in year	(12,578)	-
Deferred income at 31 March 2016	<u>12,578</u>	<u>-</u>

Grant income has been deferred as it relates to the period from April to June 2016 and shall be released through 2016/17.

18. Analysis of net assets between funds	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2016 as represented by:				
Tangible fixed assets	-	5,546	-	5,546
Current assets	58,032	-	16,348	74,380
Current liabilities	(5,996)	-	-	(5,996)
Deferred income	-	-	(12,578)	(12,578)
	<u>52,036</u>	<u>5,546</u>	<u>3,770</u>	<u>61,352</u>

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Notes to the Financial Statements for the year ended 31 March 2016

19. Unrestricted General Funds

	1 Apr '15 £	Incoming £	Outgoing £	Transfers £	31 Mar '16 £
General Fund	57,372	29,660	(32,893)	(2,103)	52,036
	<u>57,372</u>	<u>29,660</u>	<u>(32,893)</u>	<u>(2,103)</u>	<u>52,036</u>

Purposes of General Funds

General Fund

The general fund represents the free reserves of the charity which may be used in furtherance of the objectives of the charity. £136 was transferred to restricted funds to meet a shortfall on funded projects and £1,967 was transferred to the designated fixed asset fund representing capital spend in the year.

20. Unrestricted Designated Funds

	1 Apr '15 £	Outgoing £	Transfers £	31 Mar '16 £
Designated Assets Fund	5,120	(1,541)	1,967	5,546
	<u>5,120</u>	<u>(1,541)</u>	<u>1,967</u>	<u>5,546</u>

Purposes of Designated Funds

Designated Assets Fund

The Designated Assets Fund has been set up in order to reflect the funds of the charity which are tied up in fixed assets and therefore not available as readily available liquid funds to be applied for charitable purposes. The balance on the fund is representative of the Net Book Value of Fixed Assets at the year end.

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Notes to the Financial Statements for the year ended 31 March 2016

21. Restricted funds

	1 Apr '15	Incoming	Outgoing	Transfers	31 Mar '16
	£	£	£	£	£
SCVO Fund	22	2,115	(1,102)	-	1,035
Inclusion Service	-	47,238	(47,349)	111	-
Autism Project	43,243	-	(43,243)	-	-
Young Peoples' Autism Project	-	12,578	(12,603)	25	-
Big Lottery (Parents' Project)	3,360	132,956	(133,581)	-	2,735
	<u>46,625</u>	<u>194,887</u>	<u>(237,878)</u>	<u>136</u>	<u>3,770</u>

Purposes of restricted funds

SCVO Fund

During the year, grant income was received from the Scottish Council for Voluntary Organisations to fund the work of the charity's clerical assistant. The income and expenditure associated with which are recorded through this fund.

Inclusion Service

During the year, grant income was received from Stirling Council towards the costs of the charity's 'Inclusion Service' and income was raised through general events towards funding activities. The income and expenditure associated with this service are reported through the restricted fund. An amount of £111 was transferred from the general fund in order to cover the shortfall in the year.

Autism Project

During the previous year, grant income was received from the Scottish Government (Autism Development Fund) towards the charity's 'Autism Project'. The income and expenditure associated with this service are reported through the restricted fund.

Young Peoples' Autism Project

During the year, funding was renewed for our Young People's Autism Project. This Scottish Government funded project commenced in January 2016 and income and expenditure associated with the project are recorded through this fund. An amount of £25 was transferred from general fund to cover the shortfall in the year.

Big Lottery (Parents' Project)

During the year, grant income was received from The Big Lottery Fund towards the charity's 'Parent Development' project. The income and expenditure associated with this service are reported through this restricted fund. The balance at year end will be carried forward towards a planned spend in 2016/17.

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Notes to the Financial Statements for the year ended 31 March 2016

22. Analysis of transfers between funds

	Unrestricted funds £	Designated funds £	Restricted funds £
Transfers made during the year ended 31 March 2016 were as follows:			
To cover fund deficits on funded projects	(136)	-	136
Representing capital spend in the year	(1,967)	1,967	-
	<u>(2,103)</u>	<u>1,967</u>	<u>136</u>

23. Financial commitments

At 31 March 2016 the charity had total commitments under non-cancellable operating leases as follows:

	2016 £	2015 £
Obligations due:		
Between one and five years	<u>1,992</u>	<u>1,992</u>

24. Prior Year Adjustment

The opening split of reserves between unrestricted and restricted funds has been adjusted to reflect the updated position in respect of the charity's Living A Life Project. This funded Project concluded on 31 March 2015 and completed returns demonstrate the funding - across the entire period of the grant - having been fully utilised.

Opening restricted reserves have decreased by £19,235 and unrestricted funds increased by £19,235 at 1 April 2015. There has been no impact on total funds, nor the surplus/deficit reported in the prior year.

25. Transition to FRSSE SORP 2015

Due to the application of the Financial Reporting Standard for Smaller Entities 2015 and the related Statement of Recommended Practice: Accounting and Reporting by Charities, the prior year figures have been restated to reflect the required reporting categories. This has resulted in Governance Costs being reclassified within the costs of Charitable Activities. There has been no change to the previously reported surplus or closing reserves.