ref: SC213637/REM2A

C. House

Central Advocacy Partners

Report and Financial Statements

for the year ended 31 March 2017

Charity number: SC025729
Company number: SC213637

MONDAY

S6K1X4V6

SCT 27/11/2017 #141

COMPANIES HOUSE

Central Advocacy Partners

Contents

	Page
Charity information	1
Trustees' Annual Rcport	2 - 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10 - 11
Notes to the Financial Statements	12 - 23

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
Company secretary	Dr Paul Lim
Principal office and Registered office	27 West Bridge Street Falkirk FK1 5RJ
Independent examiner	Allison Devine Alexander Sloan Chartered Accountants 38 Cadogan Street Glasgow G2 7HF

Central Advocacy Partners

Directors' Annual Report
for the year ended 31 March 2017

The Directors present their report and the financial statements of the charity for the year ended 31 March 2017.

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.

(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

In 2016 we had confirmation from Shaben Begum MBE, Director of the Scottish Independent Advocacy Alliance that Central Advocacy Partners is the only advocacy organisation in Scotland that is completely independent of public authority funding to deliver advocacy. This means that we are completely free from conflict of interest and our Advocacy Partners can be absolutely sure that we are truly independent. It also means that we can develop projects that fill the current gaps in advocacy in Forth Valley as well as designing projects that deliver advocacy that really meets the needs of our members.

Of course, this does mean that we have to work hard to find appropriate funders for projects we want to deliver. This is not easy in the current financial climate, with the resultant increase in competition for limited funding. However, we would like to take this opportunity to thank all our funders for their confidence and belief in our organisation and our model of advocacy.

We worked with 225 people this year through our Parents Project, Autism Project, Inclusion Project and with various residential services who have entered into specific contracts with Central Advocacy Partners.

Parent's project, funded by the Big Lottery

We are now working to full capacity and are managing a waiting list of people looking for support with Child Protection issues. One of the unexpected outcomes of this project is our growing understanding of the number of parents we are working with who currently are experiencing or have experienced domestic or sexual violence. We have made various applications for a project that will reach out and support these (mainly) women who have low support needs and very quiet voices.

The demand for, and appreciation of, the Parents' Project provides compelling evidence that there are a wide range of beneficiaries of our work. We have also noted significant benefits being realised by parents receiving advocacy in relation to the amount of direct contact being agreed in Permanence Orders in Sheriff courts.

The Parent's Network has continued to develop, with a growing membership attending regularly. The network has embraced the medium of film as a way of sharing their experiences and learning. This year they made a film called "The Parents' Network MAP", in which they reflect on their dreams and nightmares, before going on to examine what would make things better for others experiencing Child Protection Procedures. Network members have also become confident enough to be able to present the film and take questions at various national and local conferences. The film also received a Certificate of Achievement from the Scottish Commission for Learning Disabilities in the National Learning Disability Awards.

Autism project, funded by the Scottish Government

We were delighted that the Scottish Government extended this much needed project for another year. We worked with 25 young people this year. Our starting point is always to talk with our Advocacy Partners about what they want to achieve and then to support them to identify where their strengths and interests lie. In this way we are able to engage with them to develop and implement their own advocacy plan. As we build on these positive advocacy relationships, we also encourage independence, self-care, support and learning opportunities, while sourcing appropriate service solutions.

We reported to the Scottish Government that the projects top 3 successes so far are:

* Further confirmation that our model of advocacy gives young people with autism the time to build a positive, trusting relationship with their Advocacy Worker, which enables them to express themselves honestly and openly
* Ensuring that all the young people we worked with are at the heart of any decisions being made about their care and support
* Young people with autism reporting to us that they have developed the confidence to actively participate in their care and support.

Inclusion Project, funded by Stirling Council

This project has developed over the years into a vibrant, progressive project which now reflects the main objectives from The Keys to Life (the Government strategy for people with learning disabilities). We are now reaching 76 people who are supported to identify and meet personal outcomes, whether that is to be healthier, to extend their social networks, or to explore opportunities for volunteering, work or learning. A personal programme of activities is then sent out to everyone.

At its core, the Inclusion Project challenges social exclusion - a major factor resulting in many learning disabled people living a life of limited opportunity. Many of those who use the project have struggled to be accepted by mainstream society. The Inclusion Project provides support for them to develop the skills to lead a less marginalised and more independent life. Accessing ordinary community facilities that are not "special" is a core function of the project. By supporting people with a learning disability to use the same amenities as everyone else they become confident enough to access them out with the project. We also work to raise awareness in the community about the positive contribution that all our citizens make.

House Link Advocacy

During this period, we have worked with 3 service providers to provide Independent Advocacy to people living in their services. This work is essential to ensure that residents are genuinely involved in their care and support, but also in supporting them to participate in house meetings and contributing to the ongoing development of the services. Of course, advocacy also has a role to play in safeguarding vulnerable people. Regular visits to meet residents builds trusting relationships with residents and staff and a regular advocacy presence means that any poor practice is reported appropriately.

Stirling Young People's group

Run by volunteers, this group ended formally this year. The young people felt collectively that the group had been a great success and that everyone had benefited from being part of it. They agreed that their work was now complete and everyone reported that they feel more independent. There was genuine enthusiasm about how much more active and involved in their community they all felt.

At their last meeting, the young people decided that they didn't need to meet regularly as a formal group any more, despite how much everyone likes doing so, but would instead continue meeting together as a group of friends.

Core Funding

This is the second year we have 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.

FINANCIAL REVIEW

The Statement of Financial Activities shows net income for the year of £18,695 (2016 - net expenditure of £47,765).

This combines a surplus on unrestricted funds of £8,826, a deficit on designated funds of £2,117 and a surplus on restricted funds of £11,986.

A total of £80,047 was retained in accumulated funds at the year end (2016 - £61,352). This is representative of Unrestricted Funds of £60,862, Designated Funds of £3,429 and Restricted Funds of £15,756. 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.

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.

Central Advocacy Partners

Directors' Annual Report
for the year ended 31 March 2017

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.

Independent examiner

The Directors recommend that Allison Devine, 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 25 September 2017 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 2017 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 , C.A .
Partner

Alexander Sloan
Chartered Accountants

38 Cadogan Street
Glasgow
G2 7HF

Date: 25/9/2017.

Central Advocacy Partners

Statement of Financial Activities
(incorporating Income and Expenditure Account)

for the year ended 31 March 2017

	Notes	Unrestricted General funds £	Designated funds £	Restricted funds £	2017 Total £	2016 Total £
Income from:						
Donations	2	4,369	-	-	4,369	3,009
Charitable activities	3	44,282	-	249,043	293,325	220,273
Other trading activities	4	1,355	-	-	1,355	1,233
Investment income	5	16	-	-	16	32
Total income		50,022	-	249,043	299,065	224,547
Expenditure on:						
Charitable activities	6	(41,196)	(2,117)	(237,057)	(280,370)	(272,312)
Total expenditure		(41,196)	(2,117)	(237,057)	(280,370)	(272,312)
Net movement in funds		8,826	(2,117)	11,986	18,695	(47,765)
Reconciliation of funds						
Total funds brought forward		52,036	5,546	3,770	61,352	109,117
Total funds carried forward		60,862	3,429	15,756	80,047	61,352

The notes on pages 12 to 23 form an integral part of these financial statements.

Central Advocacy Partners

Balance Sheet
as at 31 March 2017

	Notes	2017 £	2017 £	2016 £	2016 £
Fixed assets					
Tangible assets	**12**		3,429		5,546
Current assets					
Debtors	**13**	980		2,999	
Cash at bank and in hand		79,292		71,381	
		80,272		74,380	
Liabilities					
Creditors: amounts falling due within one year	**14**	(3,654)		(5,996)	
Net current assets			76,618		68,384
Total assets less current liabilities			80,047		73,930
Accruals and deferred income	**15**		-		(12,578)
Net assets			80,047		61,352
The funds of the charity					
Unrestricted funds					
General funds	**17**		60,862		52,036
Designated funds	**18**		3,429		5,546
Restricted funds	**19**		15,756		3,770
Total charity funds			80,047		61,352

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 23 form an integral part of these financial statements.

Balance Sheet (continued)

Directors' statements required by Sections 475 (2) and (3) for the year ended 31 March 2017

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 2017 and

(c) that we acknowledge our responsibilities for:

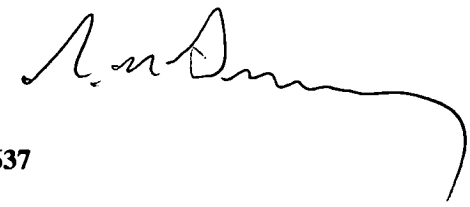
(1) ensuring that the company keeps accounting records which comply with Section 386, and

(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 25 September 2017 and signed on its behalf by

Norman Dunning
Trustee



Registered number: SC213637

The notes on pages 12 to 23 form an integral part of these financial statements.

Notes to the Financial Statements for the year ended 31 March 2017

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 other wise 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 Financial Reporting Standard 102 (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.

The charity constitutes a public benefit entity as defined by FRS 102.

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.

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

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.

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 one 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. Income from 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 trading activities

Income from other trading activities includes income earned from both trading activities to raise funds for the charity and income from fundraising events and is recognised when the charity has entitlement to the funds, it is probable that these will be received and the amounts can be measured reliably.

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.

1.9. Expenditure on 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.

1.10. 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.

1.11. Irrecoverable VAT

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

1.12. Pensions

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

1.13. Financial Instruments

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

1.14. 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

1.15. Leasing

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

2. Income from donations and legacies

	2017	2016
	£	£
Donations	4,219	2,844
Membership subscriptions	150	165
	4,369	3,009

3. Income from charitable activities

	2017	2016
	£	£
Advocacy fees and placement fees	8,174	22,174
Danshell advocacy fees	36,108	-
Henry Duncan Award	-	5,000
Lloyds TSB Foundation for Scotland	6,500	-
Stirling Council - Service level agreement	45,450	45,450
Scottish Council for Voluntary Organisations	-	2,115
The Big Lottery (Parent Development Project)	136,239	132,956
Scottish Government (Autism Development Fund)	60,854	12,578
	293,325	220,273

4. Income from other trading activities

	2017	2016
	£	£
Fundraising	1,355	1,233
	1,355	1,233

5. Investment income

	2017	2016
	£	£
Interest received	16	32
	16	32

6. Costs of charitable activities

	2017	2016
	£	£
Staff costs	219,162	208,102
Premises costs	13,479	12,705
Running costs	37,926	46,461
Interest and finance charges	245	235
Depreciation	2,117	1,541
Governance Costs	7,441	3,268
	280,370	272,312

7 Auditor's Remuneration

	2017	2016
	£	£
Accountancy	3,919	3,064
	3,919	3,064

8. Net income/(expenditure) for the year

	2017	2016
	£	£
Net income is stated after charging:		
Depreciation and other amounts written off tangible assets	2,117	1,541
Independent Examiner's remuneration	3,919	3,064

9. Employees

Number of employees

The number of employees during the year were:	2017 Number	2016 Number
Headcount		
Direct Charitable Work	10	8
Administrative	2	2
	12	10
Full Time Equivalent		
Direct Charitable Work	7	4
Administrative	2	2
	9	6

Employment costs

	2017 £	2016 £
Wages and salaries	198,424	188,117
Social security costs	15,016	16,856
Other pension costs	5,722	3,129
	219,162	208,102

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

The remuneration of " key management personnel" during the year was:	2017 £	2016 £
Wages and salaries	36,677	35,927
Social security costs	3,942	3,838
Other pension costs	1,400	1,400
	42,019	41,165

10. Directors' emoluments

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

11. 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 £5,722 (2016 - £3,129).

12. Tangible fixed assets

	Fixtures, fittings and equipment £	Total £
Cost		
At 1 April 2016	10,164	10,164
At 31 March 2017	10,164	10,164
Depreciation		
At 1 April 2016	4,618	4,618
Charge for the year	2,117	2,117
At 31 March 2017	6,735	6,735
Net book values		
At 31 March 2017	3,429	3,429
At 31 March 2016	5,546	5,546

13. Debtors

	2017 £	2016 £
Trade debtors	980	2,999

14. Creditors: amounts falling due within one year

	2017 £	2016 £
Other taxes and social security costs	-	2,781
Accruals and deferred income	3,654	3,215
	3,654	5,996

15. Accruals and deferred income

	2017	2016
	£	£
Government grants		
Increase in year	-	12,578
At 31 March 2017	-	12,578

Grant income was deferred at 31 March 2016 as it related to the period from April to June 2016 and has been released through 2016/17.

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Fund balances at 31 March 2017 as represented by:				
Tangible fixed assets	-	3,429	-	3,429
Current assets	64,516	-	15,756	80,272
Current liabilities	(3,654)	-	-	(3,654)
	60,862	3,429	15,756	80,047

17. Unrestricted General Funds

	1 Apr '16	Income	Expenditure	31 Mar '17
	£	£	£	£
General Fund	52,036	50,022	(41,196)	60,862
	52,036	50,022	(41,196)	60,862

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.

18. Unrestricted Designated Funds

	1 Apr '16	Expenditure	31 Mar '17
	£	£	£
Designated Assets Fund	5,546	(2,117)	3,429
	5,546	(2,117)	3,429

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.

19. Restricted funds

	1 Apr '16	Income	Expenditure	31 Mar '17
	£	£	£	£
SCVO Fund	1,035	-	(1,035)	-
Inclusion Service	-	45,450	(43,812)	1,638
Young Peoples' Autism Project	-	60,854	(48,830)	12,024
Big Lottery (Parents' Project)	2,735	136,239	(136,880)	2,094
Lloyds TSB Foundations (Salary Funding)	-	6,500	(6,500)	-
	3,770	249,043	(237,057)	15,756

Purposes of restricted funds

SCVO Fund

During the previous year, grant income was received from the Scottish Council for Voluntary Organisations to fund the work of the charity's clerical assistant. The expenditure associated with which is recorded through the fund, the fund has now been utilised in full.

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.

Young Peoples' Autism Project

During the year, funding was received for our Young People's Autism Project. Income and expenditure associated with the project are recorded through this fund. The balance at the year end will be carried forward towards a planned spend in 2016/17

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 2017/18.

Lloyds TSB Foundations (Salary Funding)

During the year, grant income was received from Lloyds TSB Foundations towards the salary of the full-time Manager.

20. Financial commitments

At 31 March 2017 the charity had total commitments under non-cancellable operating leases as follows:

	2017	2016
	£	£
Obligations due:		
Between one and five years	1,992	1,992

21. Related party transactions

During the year the trustees of Central Advocacy Partners made donations to the charity totalling £3,400. There were no conditions attached to these donations.

22. Transition to FRS 102 SORP 2015

Central Advocacy Partners have adopted Financial Reporting Standard 102 and the related Statement of Recommended Practice: Accounting and Reporting by Charities. There has been no change to the previously reported surplus or closing reserves.

23. Statement of Financial Activities for the year ended 31 March 2016

Under Charities Statement of Recommended Practice (FRS 102), comparatives for each class of funds are required for each line on the Statement of Financial Activities (SoFA). The note above illustrates the SoFA for the year to 31 March 2016

	Unrestricted General funds £	Designated funds £	Restricted funds £	2016 Total £
Income from:				
Donations	3,009	-	-	3,009
Charitable activities	25,786	-	194,487	220,273
Other trading activities	833	-	400	1,233
Investment income	32	-	-	32
Total income	29,660	-	194,887	224,547
Expenditure on:				
Charitable activities	(32,893)	(1,541)	(237,878)	(272,312)
Total expenditure	(32,893)	(1,541)	(237,878)	(272,312)
Net income/(expenditure)	(3,233)	1,541	42,991	(47,765)
Transfers between funds	(2,103)	1,967	136	-
Reconciliation of funds				
Total funds brought forward	57,372	5,120	46,625	109,117
Total funds carried forward	52,036	5,546	3,770	61,352