

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2022
for
Patients' Advocacy Service

Accountants Plus
Chartered Certified Accountants
Unit 1 Cadzow Park
82 Muir Street
Hamilton
ML3 6BJ

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for the Year Ended 31 March 2022

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Report of the Trustees
for the Year Ended 31 March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objective and principal activity is to provide an independent, highly skilled, responsible and professionally run service within the State Hospital at Carstairs. Whilst observing the safety and security of the Hospital, the Services works independently within it to promote patients as individuals, to support them and enable them to be fully informed and involved in their care and treatment.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Organisational structure

All directors of the company are also trustees of the charity, and there are no other trustees. All of the trustees named on the legal and administrative page served throughout the entire year unless otherwise noted.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC356421 (Scotland)

Registered Charity number

SC041185

Registered office

State Hospital
Carstairs
Lanarkshire
ML11 8RP

Trustees

Ms H Baillie Treasurer
Ms R E Buchanan Tribunal Member (appointed 2.7.21)
D Reilly Director
I Scott Employee Engagement (appointed 2.7.21)
M Timmons Chairman

Company Secretary

Mrs I Scott

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Accountants Plus
Chartered Certified Accountants
Unit 1 Cadzow Park
82 Muir Street
Hamilton
ML3 6BJ

Approved by order of the board of trustees on 13 December 2022 and signed on its behalf by:

M Timmons - Trustee

Independent Examiner's Report to the Trustees of
Patients' Advocacy Service

I report on the accounts for the year ended 31 March 2022 set out on pages four to eleven.

Respective responsibilities of trustees and examiner

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

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Bryan J. T. Wood
A.C.C.A.
Accountants Plus
Chartered Certified Accountants
Unit 1 Cadzow Park
82 Muir Street
Hamilton
ML3 6BJ

13 December 2022

Patients' Advocacy Service

Statement of Financial Activities
for the Year Ended 31 March 2022

		31.3.22 Unrestricted fund £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		146,853	144,683
Investment income	2	161	-
Total		<u>147,014</u>	<u>144,683</u>
EXPENDITURE ON			
Charitable activities			
Service		125,429	149,247
NET INCOME/(EXPENDITURE)		21,585	(4,564)
RECONCILIATION OF FUNDS			
Total funds brought forward		41,103	45,667
TOTAL FUNDS CARRIED FORWARD		<u>62,688</u>	<u>41,103</u>

The notes form part of these financial statements

Balance Sheet
31 March 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		67,010	46,164
CREDITORS			
Amounts falling due within one year	6	(4,322)	(5,061)
NET CURRENT ASSETS		<u>62,688</u>	<u>41,103</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		62,688	41,103
NET ASSETS		<u>62,688</u>	<u>41,103</u>
FUNDS	7		
Unrestricted funds		62,688	41,103
TOTAL FUNDS		<u>62,688</u>	<u>41,103</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Balance Sheet - continued

31 March 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 13 December 2022 and were signed on its behalf by:

M Timmons - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

2. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Bank interest	<u>161</u>	<u>-</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

4. STAFF COSTS

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

	31.3.22	31.3.21
	<u>6</u>	<u>6</u>
2022		

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>144,683</u>
EXPENDITURE ON	
Charitable activities	
Service	149,247
NET INCOME/(EXPENDITURE)	(4,564)
RECONCILIATION OF FUNDS	
Total funds brought forward	45,667
TOTAL FUNDS CARRIED FORWARD	<u>41,103</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Social security and other taxes	1,909	2,497
Other creditors	683	1,062
Accrued expenses	1,730	1,502
	<u>4,322</u>	<u>5,061</u>

7. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	41,103	21,585	62,688
TOTAL FUNDS	<u>41,103</u>	<u>21,585</u>	<u>62,688</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	147,014	(125,429)	21,585
TOTAL FUNDS	<u>147,014</u>	<u>(125,429)</u>	<u>21,585</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	45,667	(4,564)	41,103
TOTAL FUNDS	<u>45,667</u>	<u>(4,564)</u>	<u>41,103</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	144,683	(149,247)	(4,564)
TOTAL FUNDS	<u>144,683</u>	<u>(149,247)</u>	<u>(4,564)</u>

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

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	45,667	17,021	62,688
TOTAL FUNDS	<u>45,667</u>	<u>17,021</u>	<u>62,688</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	291,697	(274,676)	17,021
TOTAL FUNDS	<u>291,697</u>	<u>(274,676)</u>	<u>17,021</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.