REGISTERED COMPANY NUMBER: SC356421 (Scotland)
REGISTERED CHARITY NUMBER: SC041185

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2023

for

Patients' Advocacy Service

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

Patients' Advocacy Service

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for the Year Ended 31 March 2023

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Report of the Trustees
for the Year Ended 31 March 2023

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 2023. 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 advocacy service that works with individuals who are detained under the Mental Health (Care and Treatment)(Scotland) Act 2003, in The State Hospital. There main role is to provide support to individuals to make sure their voice is heard by attending case reviews, mental health tribunals and parole boards.

Outside of this, they also support patients in all aspects of what they feel is important to them. This could be contacting a solicitor, putting in a complaint or finding out information for them.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This year PAS continued to support individuals detained within high security under the Mental Health (Care and Treatment)(Scotland) Act 2003. Our key performance indicators have continued to be met aside from the ward drop in. Our patient contact and actions have increased across this year. We have also continued to focus on digitalisation of our office. Our website was constructed and is now live and we continue to work towards our independent database system. Visual independence has also been a focus and we now have distinct lanyards. We continue to respond to consultations as necessary and keep abreast of wider issues such as the Scottish Mental Health Law Review, whereby we await the official response to see if there will be any changes to PAS. We recruited a new advocate and board member this financial year, whilst our patient rep continues to be a valuable member of our Board.

FINANCIAL REVIEW

Reserves policy

The charity aims to retain sufficient reserves within its general fund to meet the average running expenses for three months, assuring contractual obligations and scope to emergency plan within any circumstance that threatens closure or reduction of the organisation's remit.

The unrestricted undesignated reserves as at 31st March 2023 were £46,977 which amounts to approximately 17 weeks of expected total expenditure.

FUTURE PLANS

In the next financial year our focus will be on continuing to support patients, develop our database and implement protocols relating to continued support of patients boarding out in general hospitals and within seclusion.

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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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
D Reilly Director (resigned 14.11.22)
I Scott Employee Engagement
M Timmons Chairperson

Company Secretary
Mrs I Scott

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 6 December 2023 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 2023 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.

Fiona Struthers
The Institute of Chartered Accountants of Scotland

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

6 December 2023

Patients' Advocacy Service

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		120,370	146,853
Investment income	2	8	161
Total		120,378	147,014
EXPENDITURE ON			
Charitable activities			
Service		136,089	125,429
NET INCOME/(EXPENDITURE)		(15,711)	21,585
RECONCILIATION OF FUNDS			
Total funds brought forward		62,688	41,103
TOTAL FUNDS CARRIED FORWARD		46,977	62,688

The notes form part of these financial statements

Balance Sheet
31 March 2023

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		51,187	67,010
CREDITORS			
Amounts falling due within one year	6	(4,210)	(4,322)
NET CURRENT ASSETS		46,977	62,688
TOTAL ASSETS LESS CURRENT LIABILITIES		46,977	62,688
NET ASSETS		46,977	62,688
FUNDS	7		
Unrestricted funds		46,977	62,688
TOTAL FUNDS		46,977	62,688

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2023

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 6 December 2023 and were signed on its behalf by:

M Timmons - Trustee

The notes form part of these financial statements

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.

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2. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Bank interest	-	161
Deposit account interest	8	-
	8	161

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

4. STAFF COSTS

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

	31.3.23	31.3.22
2023	6	6

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	146,853
Investment income	161
Total	147,014
EXPENDITURE ON	
Charitable activities	
Service	125,429
NET INCOME	21,585
RECONCILIATION OF FUNDS	
Total funds brought forward	41,103

continued...

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
TOTAL FUNDS CARRIED FORWARD	62,688

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Trade creditors	236	-
Social security and other taxes	2,462	1,909
Other creditors	-	683
Accrued expenses	1,512	1,730
	4,210	4,322

7. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	62,688	(15,711)	46,977
TOTAL FUNDS	62,688	(15,711)	46,977

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	120,378	(136,089)	(15,711)
TOTAL FUNDS	120,378	(136,089)	(15,711)

continued...

7. MOVEMENT IN FUNDS - continued

Comparatives for 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	41,103	21,585	62,688

Comparative 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	147,014	(125,429)	21,585

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	41,103	5,874	46,977
TOTAL FUNDS	41,103	5,874	46,977

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	267,392	(261,518)	5,874
TOTAL FUNDS	267,392	(261,518)	5,874

continued...

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

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.