

Speak Out Advocacy SCIO

Charity No. SC044671

Trustee's Report and Unaudited Accounts

31 March 2019

**Speak Out Advocacy SCIO
TRUSTEES ANNUAL REPORT**

The Trustee, who is also a director of the charity for the purposes of the Companies Act 2006, presents his report with the unaudited financial statements of the charity for the year ended 31 March 2019.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. SC044671

Registered Office

Barncluith Business Centre
Townhead Street
Hamilton
ML3 7OP

Trustee

The following Trustee served during the year:

Sinclair Laird:	Chairperson [appointed January 2015]
William Learmonth:	Treasurer [appointed 31 May 2017]
Kathleen Gilgunn:	Secretary [appointed January 2016]
Robert White	[appointed 31 January 2017]
Madge Clark	[appointed June 2014]

Accountants

O Murphy Accountancy Ltd
22 Market Court
Kilsyth
Glasgow
G65 0BJ

OBJECTIVES AND ACTIVITIES

The organisation is established for charitable purposes only, and in particular the objects are; to promote the rights of people in South Lanarkshire who are affected by Learning Disability. Our role is to help them to express their views, needs and choices.

We will do this by providing impartial, independent information regarding available choices that will help people to have more of a say in the decisions which affect their lives. We will promote equality by;

Assisting individuals in verbal and written communications with statutory authorities when necessary;

Speak Out Advocacy SCIO TRUSTEES ANNUAL REPORT

Assisting individuals in verbal and written communications with providers of goods and services (including banks, building society & Credit Unions) as well as other commercial organisations.

Always wherever possible working to support people to live as independent a life as possible.

ACHIEVEMENTS AND PERFORMANCE

The demand for advocacy remains high, our services receives referrals and enquiries from potential new advocacy partners and a host of other agencies daily. After the cuts that our service suffered in 2015, we have continued to attempt to source funding from out with our core. We have been successful again this year and secured some additional money from the Peoples Health Trust and from the South Lanarkshire Health and Social Care Partnership.

The board and management have worked closely to secure these additional funds resulting in us being able to employ three part time workers over this financial period. We are currently now delivering advocacy services to three different groups of people in South Lanarkshire.

- People affected by Learning Disability (over 16 years of age)
- People affected by a physical disability and an associated communication need.
- Carers, where the cared for person is affected by learning disability.

We are being recognised for our advocacy support delivered regarding Social Security and Welfare Rights by being offered a place on the local Universal Credit Steering Group. We continue to deliver presentations at several events including – National Learning Disability Week, The South Lanarkshire Carer's Conference and in local colleges and schools raising awareness of the advocacy movement. Our reputation and experience continue to grow every year and our dedicated board of trustees continue to explore opportunities for the service to continue to expand.

FINANCIAL REVIEW

The trustee's policy is to retain a minimum of two months' worth of normal running costs in order to meet our commitments and to cover any unexpected expenditure. Two months running costs stands at £25,000, and reserves are aligned with this at present in the unrestricted fund. A further £10,400 is lodged in the restricted account and is held to cover redundancy liabilities. The trustees felt that this sum is within an acceptable range but will continue to monitor this position.

PLANS FOR FUTURE PERIODS

The Trustees and management are always looking at ways to develop the service. We are always exploring funding opportunities and are keen to really establish ourselves as being recognized with the new work that are doing for Carers. We continue to work collaboratively with other advocacy organisations and bodies to enhance our knowledge of fresh opportunities. The service is now well established in our office at the Barncluth Business Centre in Hamilton. This facility allows us to have excellent transport links to the rest of South Lanarkshire & access to in house training and conference facilities. The trustee's view this location as an excellent foundation for us to progress from.

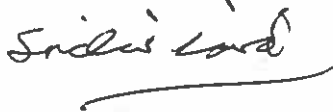
STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 14 June 2014. It has a single tier structure and as such the trustees are the members of the charity.

The management committee, which normally meets on a quarterly basis, are the charity's trustees. Membership of the Board of trustees is open to members of the public aged over 16 who have a demonstrable interest in pursuance of furthering the charitable objectives of the service. To allow for equity and ensure service user involvement, membership of the Board is open to people affected by learning disabilities, and following Ms Hand's resignation, this post of the Board of Trustees is presently vacant. Trustees are elected at the annual general meeting which is held between September and December each year. There must be a minimum of three and a maximum of five trustees.

Signed on behalf of the board

S. Laird



Chairperson

15 November 2019

Speak Out Advocacy SCIO

INDEPENDENT EXAMINERS REPORT

Independent Examiner's Report to the trustees of Speak Out Advocacy SCIO

I report on the accounts of Speak Out Advocacy SCIO for the year ended 31 March 2019 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Respective responsibilities of trustees and examiner

The 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 trustees consider that an audit is not required for this year under Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply.

Having satisfied myself that the charity is not subject to audit under applicable law and is eligible for independent examination, it is my responsibility to:

examine the accounts under s.44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005; to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

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 Charities and Trustee Investment (Scotland) Act 2005, Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and
 - to prepare accounts which accord with the accounting records, comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and with the methods and principles of the Charities Statement of Recommended Practice: Accounting and Reporting by Charities,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.

Owen Murphy
Chartered Institute of Management Accountants
(CIMA)
O Murphy Accountancy Ltd
22 Market Court

Speak Out Advocacy SCIO
INDEPENDENT EXAMINERS REPORT

Kilsyth
Glasgow
G65 0BJ
15 November 2019

Speak Out Advocacy SCIO
STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 March 2019

	Notes	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Income and endowments from:					
Donations and legacies	4	163,737	-	163,737	146,364
Other	5	-	-	-	157
Total		163,737	-	163,737	146,521
Expenditure on:					
Other	6	171,100	-	171,100	154,447
Total		171,100	-	171,100	154,447
Net gains on investments		-	-	-	-
Net expenditure	7	(7,363)	-	(7,363)	(7,926)
Net expenditure before other gains/(losses)		(7,363)	-	(7,363)	(7,926)
Other gains and losses:					
Net movement in funds		(7,363)	-	(7,363)	(7,926)
Reconciliation of funds:					
Total funds brought forward		32,986	10,425	43,411	51,337
Total funds carried forward		25,623	10,425	36,048	43,411

Speak Out Advocacy SCIO
SUMMARY INCOME AND EXPENDITURE ACCOUNT

for the year ended 31 March 2019

	2019	2018
	£	£
Income	163,737	146,521
Gross income for the year	<u>163,737</u>	<u>146,521</u>
Expenditure	170,627	153,293
Depreciation and charges for impairment of fixed assets	473	1,154
Total expenditure for the year	<u>171,100</u>	<u>154,447</u>
Net expenditure before tax for the year	(7,363)	(7,926)
Net expenditure for the year	<u>(7,363)</u>	<u>(7,926)</u>

**Speak Out Advocacy SCIO
BALANCE SHEET**

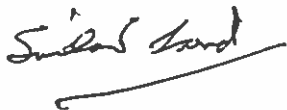
at 31 March 2019

Charity No.	SC044671	Notes	2019 £	2018 £
Fixed assets				
Tangible assets		9	-	473
			<u>-</u>	<u>473</u>
Current assets				
Cash at bank and in hand			77,646	43,040
			<u>77,646</u>	<u>43,040</u>
Creditors: Amount falling due within one year		10	(41,598)	(102)
Net current assets			<u>36,048</u>	<u>42,938</u>
Total assets less current liabilities			<u>36,048</u>	<u>43,411</u>
Net assets excluding pension asset or liability			<u>36,048</u>	<u>43,411</u>
Total net assets			<u><u>36,048</u></u>	<u><u>43,411</u></u>
The funds of the charity				
Restricted funds				
Restricted income funds		11	10,425	10,425
			<u>10,425</u>	<u>10,425</u>
Unrestricted funds				
General funds		11	25,623	32,986
			<u>25,623</u>	<u>32,986</u>
Reserves		11		
Total funds			<u><u>36,048</u></u>	<u><u>43,411</u></u>

The trustees have prepared the accounts in accordance with section 44 of the Charities and Trustee Investment (Scotland) Act.

Approved by the board on 15 November 2019

And signed on its behalf by:



S. Laird
Trustee
15 November 2019

Speak Out Advocacy SCIO
STATEMENT OF CASH FLOWS

for the year ended 31 March 2019

	2019	2018
	£	£
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(7,363)	(7,926)
Adjustments for:		
Depreciation of property, plant and equipment	473	1,154
Increase/(Decrease) in trade and other payables	41,496	(16,580)
Net cash provided by/(used in) operating activities	<u>34,606</u>	<u>(23,509)</u>
Net cash from investing activities	<u>-</u>	<u>157</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	34,606	(23,352)
Cash and cash equivalents at the beginning of the year	43,040	66,392
Cash and cash equivalents at the end of the year	<u>77,646</u>	<u>43,040</u>
Components of cash and cash equivalents		
Cash and bank balances	77,646	43,040
	<u>77,646</u>	<u>43,040</u>

Speak Out Advocacy SCIO
NOTES TO THE ACCOUNTS

for the year ended 31 March 2019

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Speak Out Advocacy SCIO
NOTES TO THE ACCOUNTS

Taxation

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

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

2 Charitable status

The Charity is a Scottish Charitable Incorporated Organisation (SCIO), governed by a constitution.

**Speak Out Advocacy SCIO
NOTES TO THE ACCOUNTS**

3 Statement of Financial Activities - prior year

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £
Income and endowments from:			
Donations and legacies	146,364	-	146,364
Other	157	-	157
Total	<u>146,521</u>	<u>-</u>	<u>146,521</u>
Expenditure on:			
Other	154,447	-	154,447
Total	<u>154,447</u>	<u>-</u>	<u>154,447</u>
Net income	<u>(7,926)</u>	<u>-</u>	<u>(7,926)</u>
Net income before other gains/(losses)	(7,926)	-	(7,926)
Other gains and losses:			
Net movement in funds	<u>(7,926)</u>	<u>-</u>	<u>(7,926)</u>
Reconciliation of funds:			
Total funds brought forward	34,832	16,505	51,337
Total funds carried forward	<u>26,906</u>	<u>16,505</u>	<u>43,411</u>

4 Income from donations and legacies

Unrestricted	Total 2019	Total 2018
£	£	£
163,737	163,737	146,364
<u>163,737</u>	<u>163,737</u>	<u>146,364</u>

5 Other income

Total 2019	Total 2018
£	£
-	157
<u>-</u>	<u>157</u>

Speak Out Advocacy SCIO
NOTES TO THE ACCOUNTS

6 Other expenditure

	Unrestricted	Total 2019	Total 2018
	£	£	£
Employee costs	127,246	127,246	123,005
Motor and travel costs	9,584	9,584	10,461
Premises costs	19,335	19,335	11,390
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	473	473	1,154
General administrative costs	13,022	13,022	7,937
Legal and professional costs	1,440	1,440	500
	<u>171,100</u>	<u>171,100</u>	<u>154,447</u>

7 Net expenditure before transfers

	2019	2018
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	473	1,154

8 Staff costs

Salaries and wages	<u>125,854</u>	<u>122,537</u>
	<u>125,854</u>	<u>122,537</u>

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

9 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 April 2018	4,819	4,819
At 31 March 2019	<u>4,819</u>	<u>4,819</u>
Depreciation and impairment		
At 1 April 2018	4,346	4,346
Depreciation charge for the year	473	473
At 31 March 2019	<u>4,819</u>	<u>4,819</u>
Net book values		
At 31 March 2019	<u>-</u>	<u>-</u>
At 31 March 2018	<u>473</u>	<u>473</u>

10 Creditors:

amounts falling due within one year

	2019	2018
	£	£
Trade creditors	197	102
Accruals and deferred income	41,401	-
	<u>41,598</u>	<u>102</u>

Speak Out Advocacy SCIO
NOTES TO THE ACCOUNTS

11 Movement in funds

	At 1 April 2018	Incoming resources (including other gains/losse s) £	Resources expended £	Gross transfers £	At 31 March 2019 £
Restricted funds:					
Restricted income funds:					
	10,425	-	-	-	10,425
<i>Total</i>	<u>10,425</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,425</u>
Unrestricted funds:					
General funds	32,986	163,737	(171,100)	-	25,623
Revaluation Reserves:					
Total funds	<u>43,411</u>	<u>163,737</u>	<u>(171,100)</u>	<u>-</u>	<u>36,048</u>

12 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Net current assets	25,623	10,425	36,048
	<u>25,623</u>	<u>10,425</u>	<u>36,048</u>

