

**Mental Health Advocacy Project (West Lothian) SCIO**

**Charity No. SC011560**

**Trustees' Report and Unaudited Accounts**

**31 March 2023**

**Mental Health Advocacy Project (West Lothian) SCIO**  
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## **Mental Health Advocacy Project (West Lothian) SCIO**

### **Trustees Annual Report**

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2023.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity No. SC011560**

#### **Principal and Registered Office**

Mental Health Resource Centre  
Strathbrock Partnership Centre  
189a West Main Street  
Broxburn, West Lothian  
EH52 5LH

#### **Trustees**

The following Trustees served during the year:

M. Boyce	
K. Currie	
N. Gray	(Resigned 29 November 2022)
D. Harle	
J. Hendry	
I. Kelth	
G. Logue	(Resigned 23 February 2023)
J. Nisbet	
C. Sharkey	
H. Sutherland	
J. Watson	
E. Whitefield	(Resigned 23 February 2023)

#### **Key Management Personnel**

Project Coordinator	Mrs Karen Campbell
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#### **Accountants**

Philip Bald Accountancy  
3B Ormiston Terrace  
Edinburgh  
EH12 7SJ

#### **Bankers**

Bank of Scotland plc  
50 Hopetoun Street  
Bathgate  
West Lothian  
EH48 4EU

#### **OBJECTIVES AND ACTIVITIES**

The purpose of the charity as set out in its governing document are to advance the education of people who use mental health services in West Lothian.

## **Mental Health Advocacy Project (West Lothian) SCIO Trustees Annual Report**

The main activities undertaken in relation to those purposes are:

- providing information for individuals or groups to enable them to be as involved in decisions about their care and support as they would like to be;
- identifying individuals or groups who could benefit from The Project;
- facilitating self-advocacy and collective advocacy groups ensuring user involvement;
- the provision of an effective and appropriate service; and
- providing an individual and collective advocacy service for people who have, or have had mental illness and live in the community of West Lothian.

The main activities undertaken during the year are shown in the accounts under the following headings:

- Advocacy and innovative teaching development
- Advocacy provision for welfare benefit reform and HMP Addiewell
- MHAP and WLDAS joint forum

### **ACHIEVEMENTS AND PERFORMANCE**

The year 2022 – 2023 again saw many significant changes for MHAP and all its members.

As Covid-19 restrictions were being gradually lifted, staff started the year working from home but were able to return to the office full time by July 2022. For returning to the office, a new hybrid way of working was implemented which involves all staff being office based on Mondays and Fridays while the rest of the week is rota based, with the office remaining accessible at all times. This is proving successful as staff are able to benefit from a more flexible approach to their work whilst still benefitting from in-person collaboration. Management plan to continue hybrid working with the aim of creating a more positive work life balance for all staff. On rota days staff remain in regular contact with each other and are mutually supportive of each other.

Staff have made a number of changes to office practices in order to make them more effective and efficient and are now operating at approximately 90% paperless. Bright HR was introduced so staff can make applications for leave online and access MHAP's documentation. E-Pay was introduced so pay slips can be accessed online.

An Employee Assistance Programme was introduced for all staff members. A one-off payment of £2000, was made to all staff in gratitude for all the hard-work and commitment they have given, and to help with rising cost of living, over the past very challenging year.

The office has had a complete refurbishment, and everyone is pleased with the new look.

#### **Management Committee**

Face to face Management Committee meetings resumed, including the AGM, which was a smaller than usual affair. Regretfully Norma Grey left the Management Committee in November 2022 due to other commitments. Garry Logue and Evelyn Whitefield also retired from the Management Committee at the AGM. We thank them all for their commitment to MHAP and wished them all the best. We welcomed Michael Boyce as a new member of the Management Committee at the AGM. Michael has been a volunteer with MHAP for a number of years, so we were delighted that he is continuing this role as a committee member.

## **Mental Health Advocacy Project (West Lothian) SCIO Trustees Annual Report**

### **Staffing**

Due to funding received from West Lothian Alcohol & Drug Partnership (WLADP), to deliver individual advocacy on behalf of people with addiction issues and to establish a Lived Experience Panel we were able to recruit two new members of staff. Ashley Hope was employed as Advocacy Worker from September 2022 on a full-time post with a fixed term until March 2025. We were also joined by Kathleen Mathieson in November 2022 as Advocacy Worker on 18 hours fixed term until March 2025. We were delighted to welcome both to the MHAP staff team.

Staff meetings have returned to face to face and there is a referral meeting at the start of every week. Supervision is also face to face again and as part of this staff have implemented individual caseload reviews with the intention of supporting people to manage their client lists and deal with any issues. These have proved to be very supportive and instrumental in managing both the waiting list and maintaining staff well-being. There were two Staff Review days allowing the staff team to review working practices.

### **Training & Awareness Raising**

Staff training has continued throughout the year, and this has seen a combination of both virtual and face to face training. Training completed includes: Anti-Racism, Gender Equality, Improving the Cancer Journey, Mental Health Act, Adults with Incapacity and Adult Support & Protection updates, Know your Rights, Dementia Awareness, various Women's Aid training, Adult Disability Payments, Cost of Living Supports, various Medication Assisted Treatment sessions, Civil and Criminal Justice Process and Individual Advocacy Peer Support groups, Lothian Advocacy Providers training day and Staff Review Days.

The staff team also ensured that MHAP continued to raise awareness of Advocacy throughout West Lothian which included events such as: West Lothian College Fresher Fayre and Health & Wellbeing Event, WestSpace Mental Health Awareness Day, Psychological Therapies Team Meeting, HMP Addiewell and Regional Eating Disorders Unit.

We remained in close contact with a wide array of services but for the most part these meetings remained virtual. These include but is not exhaustive of: ADP Executive and Collaborative, Lothian Independent , Advocacy Providers Group, The Well Being and Suicide Prevention Group, Mental Health Act Reference Group, National Collaborative and Westspace.

### **Individual Advocacy**

The year 2022-2023 started with 126 people between caseloads and people on the waiting list and received 391 referrals for individual advocacy. This was an average referral rate of 32 people per month. We had 28 people on a waiting list at the end of the year, therefore we provided a service to 489 people throughout 2022-2023.

The highest volume of individual advocacy work continues to be related to The Mental Health Act and hospital detentions. Caseloads remained at capacity throughout the year and staff were obliged to continue with a waiting list.

Mental Health Tribunals remained mostly virtual with a very gradual increase in face-to-face tribunals by the end of the year.

## **Mental Health Advocacy Project (West Lothian) SCIO**

### **Trustees Annual Report**

Community visits and appointments continued to increase throughout the year with most COVID-19 regulations and restrictions lifted. Staff remained respectful of the preference of individual clients and continued to operate a range of appointment options including face to face, telephone or virtual. MHAP will continue to offer these options, making the service more accessible and enabling a high level of service user contact.

#### **Collective Advocacy**

The start of 2022-2023 saw some restrictions remaining in relation to the number of people allowed in a room for a group. This meant collective groups could not return to the venues used prior to COVID-19. Groups were able to restart in August albeit in alternative temporary venues.

WLSUF was able to return to Bathgate House during the year and has taken part in West Lothian Council Service Consultation and National Care Service Survey.

The Voice development has experienced some set backs but has continued to operate and has had a number of professional speakers attend.

Monthly face to face informal collective advocacy has continued for people on Wards 1, 17 and was introduced to Regional Eating Disorders Unit, St John's Hospital.

#### **Volunteers**

Volunteer work still faced some restrictions at the start of this year. Staff have remained in close contact with volunteers through supervision and support and some volunteer activity has been able to re-start.

This includes volunteer visits with people at Burngrange and Pentland Court. Also, our newsletter service user volunteer continued to produce newsletters throughout the year.

The Step Out group facilitator was able to locate a venue to restart face to face groups from August. Staff have worked with her to update publicity and group documentation and purchase some items for the group.

We also have a volunteer who donates time to maintain and develop MHAP's website.

We are very grateful to all of MHAP's volunteers.

#### **To Conclude**

There have been a number of significant changes throughout 2022-2023 including two new staff members and existing staff members adjusting to new roles and new working practices, along with a return to office-based working after 2 years of absence due to COVID-19. As such a thorough update on all policies and practices were completed.

As always staff supported each other throughout and worked together to plan and adapt to new ways of working whilst ensuring referrals that fall under legislation remain a priority despite a continuing high demand for our service which has meant a waiting list remained in place throughout 2022-2023.

MHAP Management Committee, remain, grateful and extend our thanks to all members of staff.

### **FINANCIAL REVIEW**

## **Mental Health Advocacy Project (West Lothian) SCIO Trustees Annual Report**

The Project operates on a contract which is put out to tender by NHS Lothian and West Lothian Council, through the West Lothian Health and Social Care Partnership. The current contract coincides with West Lothian Councils 5 year budget cycle. Any additional work carried out by The Project outwith the terms of the contract with the West Lothian Health and Social Care Partnership, is subject to additional charges.

The Project maintains several restricted, designated and unrestricted funds, inline with funding restrictions and designations by the Management Committee.

The general fund is considered to be free and is not designated for any specific purpose. The Management Committee considers that this level of free reserve will provide an adequate, but not excessive, fund to meet unforeseeable exceptional expenditure. The Management Committee designate funds from the general fund for specific purposes and these designations are reviewed on an annual basis to ensure that they are appropriate.

The Management Committee has designated funds for office refurbishment costs and working capital, set at a level which equates to approximately 3 months unrestricted expenditure. This provides sufficient funds to cover management, administrative and support costs should there be any delays in the contract funding of The Project. This fund is to be reviewed annually with any movement taken to the general unrestricted fund.

The reserve fund was created after it was agreed with West Lothian Council that The Project could maintain reserves for the costs of redundancies and the costs of winding up the charity should the service level agreement with West Lothian Council and NHS Lothian not be renewed. The costs of redundancies and cessation are reviewed annually to ensure that the reserve fund is not understated or excessive to The Projects' requirements.

Any movement required on this reserve is taken to or from the general fund. The other restricted funds have arisen where there have been surpluses in past years which will allow additional advocacy services to be carried out beyond the final funding.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Project, since the 12th May 2015, is a Scottish Charitable Incorporated Organisation (SCIO) after previously operating as an unincorporated charity and has been registered as a charity since the 1st January 1992. The Project is established under a constitution, which established the objectives and powers of the Project. The net assets of the unincorporated association were transferred to the SCIO on the 14th May 2015.

The Management Committee may appoint such persons as it deems appropriate to be executive officers of The Project, and may delegate such responsibilities of the Management Committee to such persons as the Management committee may deem necessary.

Prior to the start of the Annual General Meeting, the members of the Management Committee are required to resign from office and are eligible for re-election. The trustees of The Project for the purposes of charity law also form the Management Committee of The Project.

The Management Committee is made up of twelve members who are appointed at the Annual General Meeting, or as when required to fill any vacancies that may arise during the year. Each new member of the Management Committee is provided with a structured induction programme over the first year.

**Mental Health Advocacy Project (West Lothian) SCIO**  
**Trustees Annual Report**

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the 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 (FRS102).

The trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the board

I. Keith  
Trustee

A handwritten signature in black ink, appearing to be 'I. Keith', written over a horizontal line.

14 September 2023



**Mental Health Advocacy Project (West Lothian) SCIO  
Independent Examiners Report**

**Independent Examiner's Report to the trustees of Mental Health Advocacy Project (West Lothian) SCIO**

I report on the financial statements of Mental Health Advocacy Project (West Lothian) SCIO for the year ended 31 March 2023 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**

As the trustees you are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees consider that an audit is not required for this year under the Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of FCCA.

As examiner it is my responsibility to:

- examine the financial statements 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 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 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.

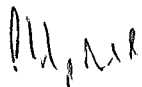
**Independent examiner's statement**

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
  - to prepare financial statements which accord with the accounting records, 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.



Philip Bald  
FCCA  
Philip Bald Accountancy  
3B Ormiston Terrace  
Edinburgh  
EH12 7SJ  
14 September 2023

**Mental Health Advocacy Project (West Lothian) SCIO**  
**Statement of Financial Activities**  
**for the year ended 31 March 2023**

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income and endowments from:</b>					
Donations and legacies	4	1,140	13,000	14,140	12,998
Charitable activities	5	239,987	31,000	270,987	275,605
Investments	6	-	242	242	8
Other	7	-	-	-	1,350
<b>Total</b>		<b>241,127</b>	<b>44,242</b>	<b>285,369</b>	<b>289,961</b>
<b>Expenditure on:</b>					
Charitable activities	8	206,244	33,101	239,345	239,943
Other	9	35,979	14,838	50,817	31,442
<b>Total</b>		<b>242,223</b>	<b>47,939</b>	<b>290,162</b>	<b>271,385</b>
Net gains on investments		-	-	-	-
<b>Net (expenditure)/income</b>		<b>(1,096)</b>	<b>(3,697)</b>	<b>(4,793)</b>	<b>18,576</b>
Transfers between funds		(15,758)	15,758	-	-
<b>Net (expenditure)/income before other gains/(losses)</b>		<b>(16,854)</b>	<b>12,061</b>	<b>(4,793)</b>	<b>18,576</b>
<b>Other gains and losses</b>					
<b>Net movement in funds</b>		<b>(16,854)</b>	<b>12,061</b>	<b>(4,793)</b>	<b>18,576</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		197,996	117,485	315,481	293,905
<b>Total funds carried forward</b>		<b>181,142</b>	<b>129,546</b>	<b>310,688</b>	<b>312,481</b>

**Mental Health Advocacy Project (West Lothian) SCIO**  
**Summary Income and Expenditure Account**  
**for the year ended 31 March 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Income	285,127	289,955
Interest and investment income	242	8
<b>Gross income for the year</b>	<u>285,369</u>	<u>289,963</u>
Expenditure	290,162	271,387
<b>Total expenditure for the year</b>	<u>290,162</u>	<u>271,387</u>
Net (expenditure)/Income before tax for the year	(4,793)	18,576
<b>Net (expenditure )/income for the year</b>	<u>(4,793)</u>	<u>18,576</u>

Mental Health Advocacy Project (West Lothian) SCIO

Balance Sheet

at 31 March 2023

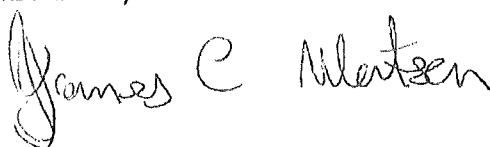
Charity No.	SC011560	Notes	2023 £	2022 £
<b>Current assets</b>				
	Debtors	12	1,471	1,693
	Cash at bank and in hand		315,370	322,867
			<u>316,841</u>	<u>324,560</u>
	<b>Creditors: Amount falling due within one year</b>	13	(6,153)	(9,079)
	<b>Net current assets</b>		310,688	315,481
	<b>Total assets less current liabilities</b>		310,688	315,481
	<b>Net assets excluding pension asset or liability</b>		310,688	315,481
	<b>Total net assets</b>		<u>310,688</u>	<u>315,481</u>
<b>The funds of the charity</b>				
	<b>Restricted funds</b>	14		
	Restricted income funds		129,546	117,485
			<u>129,546</u>	<u>117,485</u>
	<b>Unrestricted funds</b>	14		
	Designated funds		181,142	197,996
			<u>181,142</u>	<u>197,996</u>
	<b>Reserves</b>	14		
	<b>Total funds</b>		<u>310,688</u>	<u>315,481</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 14 September 2023

And signed on its behalf by:

J. Watson  
Trustee



14 September 2023

## Mental Health Advocacy Project (West Lothian) SCIO

### Notes to the Accounts

for the year ended 31 March 2023

#### 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.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
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.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.

##### 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 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.

**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.

**Receipt of donated goods, facilities and services**

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

**2 Charitable status**

The Charity is a Scottish Charitable Incorporated Organisation (SCIO), governed by a constitution. The address of the principal office is Mental Health Resource Centre, Strathbrock Partnership Centre, 189a West Main Street, Broxburn, West Lothian, EH52 5LH.

Mental Health Advocacy Project (West Lothian) SCIO  
Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
<b>Income and endowments from:</b>			
Donations and legacies	-	13,000	13,000
Charitable activities	197,850	77,755	275,605
Investments	-	8	8
Other	1,350	-	1,350
<b>Total</b>	<b>199,200</b>	<b>90,763</b>	<b>289,963</b>
<b>Expenditure on:</b>			
Charitable activities	163,238	76,707	239,945
Other	15,533	15,909	31,442
<b>Total</b>	<b>178,771</b>	<b>92,616</b>	<b>271,387</b>
<b>Net income</b>	<b>20,429</b>	<b>(1,853)</b>	<b>18,576</b>
Transfers between funds	(10,742)	10,742	-
<b>Net income before other gains/(losses)</b>	<b>9,687</b>	<b>8,889</b>	<b>18,576</b>
<b>Other gains and losses:</b>			
<b>Net movement in funds</b>	<b>9,687</b>	<b>8,889</b>	<b>18,576</b>
<b>Reconciliation of funds:</b>			
Total funds brought forward	188,309	108,596	296,905
<b>Total funds carried forward</b>	<b>197,996</b>	<b>117,485</b>	<b>315,481</b>

4 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
West Lothian Council gift	-	13,000	13,000	12,998
Donations	1,140	-	1,140	-
	<b>1,140</b>	<b>13,000</b>	<b>14,140</b>	<b>12,998</b>

**Mental Health Advocacy Project (West Lothian) SCIO**  
**Notes to the Accounts**

**5 Income from charitable activities**

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Advocacy and innovative teaching development funding	239,987	-	239,987	197,850
Advocacy provision for welfare benefit reform and HMP Addiewell funding	-	31,000	31,000	31,000
MHAP and WLDAS forum funding	-	-	-	46,755
	<u>239,987</u>	<u>31,000</u>	<u>270,987</u>	<u>275,605</u>

**6 Income from investments**

	Restricted	Total 2023	Total 2022
	£	£	£
Bank interest received	242	242	8
	<u>242</u>	<u>242</u>	<u>8</u>

**7 Other income**

	Total 2023	Total 2022
	£	£
Provision of training and other chargeable work undertaken	-	1,350
	<u>-</u>	<u>1,350</u>



Mental Health Advocacy Project (West Lothian) SCIO

Notes to the Accounts

8 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Advocacy and Innovative teaching development funding	205,471	808	206,279	165,087
Advocacy provision for welfare benefit reform and HMP Addiewell funding	-	32,293	32,293	29,201
MHAP and WLDAS forum funding	-	-	-	45,655
<i>Governance costs</i>				
Management committee and AGM expenses	773	-	773	-
	<u>206,244</u>	<u>33,101</u>	<u>239,345</u>	<u>239,943</u>

9 Other expenditure

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Premises costs	794	13,000	13,794	15,806
General administrative costs	33,655	1,838	35,493	14,250
Legal and professional costs	1,530	-	1,530	1,386
	<u>35,979</u>	<u>14,838</u>	<u>50,817</u>	<u>31,442</u>

10 Trustee remuneration and expenses

	2023 Number	2022 Number
The nature of the reimbursed expenses	No emoluments or expenses have been paid to the Trustees of The Project.	

## Mental Health Advocacy Project (West Lothian) SCIO

### Notes to the Accounts

#### 11 Staff costs

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

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

	2023	2022
	Number	Number
Advocacy and innovative teaching development	6	5
Advocacy provision for welfare benefit reform and HMP Addiewell	1	1
	<u>7</u>	<u>6</u>

The charity has an auto enrolment compliant pension scheme with Aviva. All employees employer contributions are above the minimum total contributions required under the auto enrolment rules.

#### 12 Debtors

	2023	2022
	£	£
Prepayments and accrued income	1,471	1,693
	<u>1,471</u>	<u>1,693</u>

#### 13 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Other taxes and social security	4,398	5,294
Other creditors	-	1,769
Accruals	1,755	2,016
	<u>6,153</u>	<u>9,079</u>

Mental Health Advocacy Project (West Lothian) SCIO

Notes to the Accounts

14 Movement in funds

	At 1 April 2022	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 March 2023 £
<b>Restricted funds:</b>					
<b>Restricted income funds:</b>					
Reserve Fund	102,000	13,242	(13,000)	15,758	118,000
Step Out Fund	1,842	-	(808)	-	1,034
Advocacy provision for welfare benefit reform and HMP Addiewell	11,867	31,000	(34,131)	-	8,736
Scottish Police Fund	1,776	-	-	-	1,776
<b>Total</b>	<b>117,485</b>	<b>44,242</b>	<b>(47,939)</b>	<b>15,758</b>	<b>129,546</b>
<b>Unrestricted funds:</b>					
<b>Designated funds:</b>					
General Fund	125,802	241,127	(225,029)	(27,758)	114,142
Working Capital Fund	55,000	-	-	12,000	67,000
Office Refurbishment Fund	17,194	-	(17,194)	-	-
<b>Total</b>	<b>197,996</b>	<b>241,127</b>	<b>(242,223)</b>	<b>(15,758)</b>	<b>181,142</b>
<b>Total funds</b>	<b>315,481</b>	<b>285,369</b>	<b>(290,162)</b>	<b>-</b>	<b>310,688</b>

Purposes and restrictions in relation to the funds:

Restricted funds:

Reserve Fund

The reserve fund was created after it was agreed with West Lothian Council that The Project could maintain reserves to pay for the costs of redundancies and the costs of winding up the charity should the service level agreement (SLA) with West Lothian Council and NHS Lothian not be renewed. The costs of redundancies and cessation are reviewed annually to ensure that the reserve fund is not understated or excessive to The Projects' requirements. Any movement required on this reserve is taken to or from the general fund.

Step Out Fund

The Step Out fund arose out of a donation for this specific club. All income and expenses relating to this club are held and recorded independently of The Project.

Advocacy provision for  
welfare benefit reform and  
HMP Addiewell

The Project received funding for a staff position for an advocacy provision to help with welfare benefit reform and advocacy provision at HMP Addiewell. The funds are being used to pay for staff costs to meet the required objectives.

## Mental Health Advocacy Project (West Lothian) SCIO

### Notes to the Accounts

Scottish Police Fund	The Project received a donation from Police Scotland to help pay for toiletries and other provisions to be used by those in need whilst they stay in hospital.
Designated funds:	
General Fund	The general fund is considered to be free and is not designated for any specific purpose. The Management Committee considers that this level of free reserve will provide an adequate, but not excessive, fund to meet unforeseeable exceptional expenditure or exceptional loss of income due to reductions in grant income.
Working Capital Fund	The Management Committee have designated funds from the general fund for the purposes of the quarterly working capital requirements of the charity. The designated fund allows the charity to continue to provide services whilst the funding per the service level agreement (SLA) is collected. The charity does not have any loan or overdraft facilities and as a result any delay in the payment of the SLA would result in delays in paying salaries etc. This designated working capital fund is reviewed annually and any movement in the fund is taken to or from the general fund.
Office Refurbishment Fund	The Management Committee have designated funds from the general fund for the purposes of refurbishing the MHAP office and facilities.

### 15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Net current assets	181,142	129,546	310,688
	<u>181,142</u>	<u>129,546</u>	<u>310,688</u>

### 16 Reconciliation of net debt

	At 1 April 2022	Cash flows	At 31 March 2023
	£	£	£
Cash and cash equivalents	322,867	(7,497)	315,370
	<u>322,867</u>	<u>(7,497)</u>	<u>315,370</u>
Net Debt	<u>322,867</u>	<u>(7,497)</u>	<u>315,370</u>

Mental Health Advocacy Project (West Lothian) SCIO

Notes to the Accounts

17 Commitments

*Operating lease commitments*

Annual commitments under non-cancellable operating leases are as follows:

	2023	2023	2022	2022
	Land and buildings	Other	Land and buildings	Other
	£	£	£	£
Operating leases with expiry date:				
Within one year	13,000	636	13,000	655
	<u>13,000</u>	<u>636</u>	<u>13,000</u>	<u>655</u>

*Pension commitments*

	2023	2022
	£	£
Unpaid contributions due to the fund are included in other creditors and amounted to:	-	<u>1,769</u>

**Mental Health Advocacy Project (West Lothian) SCIO**

**Detailed Statement of Financial Activities**

for the year ended 31 March 2023

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2023	2023	2023	2022
	£	£	£	£
<b>Income and endowments from:</b>				
Donations and legacies				
West Lothian Council gift	-	13,000	13,000	12,998
Donations	1,140	-	1,140	-
	<u>1,140</u>	<u>13,000</u>	<u>14,140</u>	<u>12,998</u>
Charitable activities				
Advocacy and innovative teaching development funding	239,987	-	239,987	197,850
Advocacy provision for welfare benefit reform and HMP Addiewell funding	-	31,000	31,000	31,000
MHAP and WLDAS forum funding	-	-	-	46,755
	<u>239,987</u>	<u>31,000</u>	<u>270,987</u>	<u>275,605</u>
Investments				
Bank interest received	-	242	242	8
	<u>-</u>	<u>242</u>	<u>242</u>	<u>8</u>
Other				
Provision of training and other chargeable work undertaken	-	-	-	1,350
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,350</u>
<b>Total income and endowments</b>	<b>241,127</b>	<b>44,242</b>	<b>285,369</b>	<b>289,961</b>
<b>Expenditure on:</b>				
Charitable activities				
Advocacy and innovative teaching development funding	205,471	808	206,279	165,087
Advocacy provision for welfare benefit reform and HMP Addiewell funding	-	32,293	32,293	29,201
MHAP and WLDAS forum funding	-	-	-	45,655
	<u>205,471</u>	<u>33,101</u>	<u>238,572</u>	<u>239,943</u>
Governance costs				
Management committee and AGM expenses	773	-	773	-
	<u>773</u>	<u>-</u>	<u>773</u>	<u>-</u>
<b>Total of expenditure on charitable activities</b>	<b>206,244</b>	<b>33,101</b>	<b>239,345</b>	<b>239,943</b>
Premises costs				
Rent	-	13,000	13,000	13,000

**Mental Health Advocacy Project (West Lothian) SCIO**

**Detailed Statement of Financial Activities**

Premises repairs and maintenance	794	-	794	2,806
	<u>794</u>	<u>13,000</u>	<u>13,794</u>	<u>15,806</u>
General administrative costs, including depreciation and amortisation				
Equipment expensed	19,428	-	19,428	907
Equipment leasing and hire charges	565	73	638	595
General insurances	2,143	277	2,420	2,638
Postage and couriers	384	50	434	343
Software, IT support and related costs	2,778	359	3,137	2,103
Stationery and printing	850	110	960	714
Subscriptions	544	70	614	419
Telephone, fax and broadband	6,963	899	7,862	6,531
	<u>33,655</u>	<u>1,838</u>	<u>35,493</u>	<u>14,250</u>
Legal and professional costs				
Audit/independent examination fees fees	1,530	-	1,530	1,386
	<u>1,530</u>	<u>-</u>	<u>1,530</u>	<u>1,386</u>
<b>Total of expenditure of other costs</b>	<u>35,979</u>	<u>14,838</u>	<u>50,817</u>	<u>31,442</u>
<b>Total expenditure</b>	<u>242,223</u>	<u>47,939</u>	<u>290,162</u>	<u>271,385</u>
Net gains on Investments	-	-	-	-
<b>Net (expenditure)/income</b>	<u>(1,096)</u>	<u>(3,697)</u>	<u>(4,793)</u>	<u>18,576</u>
Transfers between funds	(15,758)	15,758	-	-
<b>Net (expenditure)/income before other gains/(losses)</b>	<u>(16,854)</u>	<u>12,061</u>	<u>(4,793)</u>	<u>18,576</u>
Other Gains	-	-	-	-
<b>Net movement in funds</b>	<u>(16,854)</u>	<u>12,061</u>	<u>(4,793)</u>	<u>18,576</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward	197,996	117,485	315,481	293,905
<b>Total funds carried forward</b>	<u>181,142</u>	<u>129,546</u>	<u>310,688</u>	<u>312,481</u>