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**DUNDEE INDEPENDENT ADVOCACY SUPPORT**  
**(A Company Limited by Guarantee)**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2020**

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**DUNDEE INDEPENDENT ADVOCACY SUPPORT**  
**(A Company Limited by Guarantee)**

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The following pages do not form part of the statutory financial statements:

**Charity Detailed Income and Expenditure Account and Summaries**

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**DUNDEE INDEPENDENT ADVOCACY SUPPORT**  
**(A Company Limited by Guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**Trustees**

**Trustees**

Susan Ross  
Richard Messitt (resigned 22 May 2019)  
Vanessa Constant Laforce (appointed 27 June 2019)  
Ron Smith (appointed 27 June 2019)  
Kathleen Hunter  
Robert Respinger  
Dr Mo Yan  
Brian Rapley

**Company registered  
number**

SC419193

**Charity registered  
number**

SC027180

**Registered office**

The Circle  
Staffa Place  
Dundee  
DD2 3SX

**Manager**

Mary Sneddon

**Accountants**

Findlays  
Chartered Accountants  
11 Dudhope Terrace  
Dundee  
DD3 6TS

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**DUNDEE INDEPENDENT ADVOCACY SUPPORT**  
**(A Company Limited by Guarantee)**

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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The Trustees present their annual report together with the financial statements of the company for the year 1 April 2019 to 31 March 2020. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

The company also trades under the name DIAS Limited

**Objectives and activities**

**a. Policies and objectives**

The organisation received funds for the provision of a range of commissioned services within the scope of an annual service level agreement with Dundee City Council. A structural gap has emerged in recent years between the funding allocated by the Commissioners to specific service strands and the attributable costs of each service. This has given rise to a degree of internal cross-subsidy which is reflected in transfers made during the year from general service level agreement funding to Mental Health (Care & Treatment) Act and Older People's restricted fund activities set out above.

The Collective Advocacy fund is established for income received and expended in relation to advocacy services which are aimed at increasing beneficiaries' self-confidence and ability to articulate views, wishes and concerns.

The Patient Advice & Support Service also known as 'PASS fund' is established with Scottish Government funds distributed to DIAS by NHS Tayside. The funding has been granted to provide additional capacity to respond to the increase in referrals for independent advocacy support emanating from Citizens Advice Bureau (CAB) and other PASS related sources.

Older People's Services represent independent advocacy activities delivered to older people in Dundee under a service agreement with Dundee City Council.

The Peer Advocacy Fund is established for income received and expended in relation to an innovative approach to advocacy developed by DIAS through which beneficiaries are partnered with individuals who themselves have been recipients of advocacy services.

The Mental Health Care & Treatment Act requires that local authorities provide specific funding for the care and treatment of individuals referred from within their jurisdiction who have been diagnosed with mental illness. DIAS provides advocacy services to such people in return for grant income received under the terms of an annual contract and service level agreement with Dundee City Council.

The monies received from Dundee City Council are in respect of the Danshell/Cygnets service and is to provide funding to enable to employ one member of staff to run the units at Monroe House and Ellen Mhor.

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**DUNDEE INDEPENDENT ADVOCACY SUPPORT**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**Achievements and performance**

**a. Main achievements of the company**

The trustees are satisfied that the charity continues to perform to the standards of service delivery required by its principal funding partners, including Dundee City Council. Renewed support from non-statutory public funds has been vital to the continuation of a range of collective and peer advocacy activities during the year.

As the year to 31 March 2020 drew to a close we, like everyone else met with what will undoubtedly be one of the greatest global challenges faced in our lifetimes. As the COVID-19 virus swept through the world governments were left with no choice but to impose stringent restrictions to try and stop the spread of the pandemic and sure services were not overwhelmed. In line with this DIAS were forced to make difficult decisions which impacted on staff, services and most importantly clients at a time when some were in the greatest need for help. All DIAS staff moved to full home working on 20th March due to the lockdown measures of Covid19.

Whilst we have been unable to deliver any face to face support, we have continued to support about 180 vulnerable people at any one point in time. We have used a variety of ways to communicate with our partners and other stake holders, via phone, email, social media and visual technology. Early on in lockdown, we secured a license to allow us to use the Near Me technology that NHS TAYSIDE are using widely across many sectors. This is a secure way to see partners visually and we have had some degree of success when offering as an option of a way to connect with people.

Although new referrals were greatly reduced in the first 3 weeks of lockdown, they have picked up considerably, resulting in a lengthy waiting list of about 38 cases. Our commissioners, Dundee Health & Social Care Partnership, are aware of the demand for advocacy, and the inevitable further demand due to people's mental health from the fall out of Covid19. We are working closely with them to look at additional resources to meet the demand in the near- & longer-term future. Our commissioners have been very supportive throughout lockdown, asking only for minimal information to help assess any additional support they may be able to offer.

We have continued to stay connected with partnership organisations through Microsoft Teams or Zoom, working closely to be creative in how our partners can be jointly supported. Staff have been actively encouraged to highlight any issue/ barrier which has resulted due to Covid19, which we have worked collectively to find a resolution.

We continue to receive our full funding from DHSCP, along with taking the benefit of two of the Scottish Government support packages – Community Wellbeing fund – received £2,000 to buy additional technology to keep better connected with partners and Coronavirus Business Support Fund, receiving £10,000 to allow us to provide additional advocacy workers hours to meet the increased demand for our services.

We are now moving into the stage of planning for recovery from lockdown, taking into account any staff concerns & working in partnership with statutory and community partners to create a possible timeline of when we may be able to reinstate face to face support. We will need to prioritise any face to face support, which initially will be for anyone detained, Adult Support & Protection cases, some Families at Risk work and non-instructed advocacy support. The recovery plans are being worked on by manager Mary Sneddon & Board member, Dr Ellie Yan.

There have been many learning points from the last 13 weeks, mainly in how we can deliver our services. Working with The Board and staff, the manager will review these findings to create a plan of how we can improve future service delivery, making it as efficient & effective as we can.

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**DUNDEE INDEPENDENT ADVOCACY SUPPORT**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**Achievements and performance (continued)**

During the lockdown period staff have been able to access more training & CPD than ever, with sessions arranged by SIAA and the manager. A new advocacy worker was started, and a wide & varied training programme delivered remotely. There was also a Zoom board meeting held, allowing the full board to attend. Some of our volunteers have continued to provide support to their allocated partners by phone, which we are immensely grateful for, whilst others have suspended their volunteer support due to health or personal commitments, which we fully understand.

Despite the many challenges around home working, DIAS has continued to maintain delivering a high standard of support to many vulnerable Dundee citizens, at the same time giving full consideration to the health & well-being of our staff along with taking into account any carer responsibilities.

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**b. Reserves policy**

The trustees aim to carry a minimum balance on free reserves broadly equivalent to 3 months' operating expenditure.

At 31 March 2020, free reserves (represented by unrestricted net current assets - that is, excluding tangible fixed assets) stood at £49,380 (2019 - £40,883). This equates to just over 6 months operating expenditure across all unrestricted activities. The trustees consider this level of reserves to be reasonable in view of the close control that is maintained over expenditure budgets throughout the year.

The organisation receives funds for the provision of a range of commissioned services within the scope of an annual service level agreement with Dundee City Council. A structural gap has emerged in recent years between the funding allocated by the Commissioners to specific service strands and the attributable costs of each service. This has given rise to a degree of internal cross-subsidy which is reflected in transfers made during the year from general service level agreement funding to Mental Health (Care & Treatment) Act, Peer Advocacy and Older People's restricted fund activities set out in Note 14 in the accounts.

**Structure, governance and management**

**a. Constitution**

Dundee Independent Advocacy Support is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

The company, which is a recognised charity in Scotland, is constituted under a Memorandum of Association and is a registered charity number SC027180.

**DUNDEE INDEPENDENT ADVOCACY SUPPORT**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**Structure, governance and management (continued)**

**b. Methods of appointment or election of Trustees**

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association. Procedures for recruitment of trustees aim to ensure a balance of relevant skills and personal experience is available to meet the governance needs. New trustees are invited to meet other members of the committee and are provided with relevant information on the charity's policies, activities and financial position at the outset of their tenure.

**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

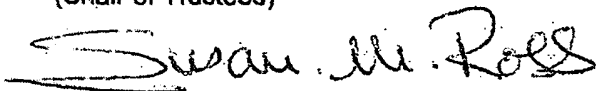
Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 (as amended). They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 17 July 2020 and signed on their behalf by:

**Susan Ross**  
(Chair of Trustees)



**DUNDEE INDEPENDENT ADVOCACY SUPPORT**

**(A Company Limited by Guarantee)**

**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2020**

**Independent Examiner's Report to the Trustees of Dundee Independent Advocacy Support**

I report on the accounts of the company for the year ended 31 March 2020 which are set out on pages 8 to 24.

**Respective Responsibilities of Trustees and Examiner**

The trustees, who are also directors of the company for the purposes 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 ('the Act') and the Charities Accounts (Scotland) Regulation 2006 ('the Accounts Regulations'). The 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 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 Statement**

My examination was carried out in accordance with regulation 11 of the Accounts Regulations. An examination includes a review of the accounting records kept by the company 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 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 Act and regulation 4 of the Accounts Regulations; and
  - to prepare financial statements which accord with the accounting records, Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) and in other respects comply with regulation 8 of the Accounts Regulationshave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable proper understanding of the financial statements to be reached.

This report is made solely to the company's Trustees, as a body, in accordance with regulation 11 of the Charities Accounts (Scotland) Regulations 2006. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees, as a body, for my work or for this report.

Signed:

*Lesley Campbell*

Dated: 17 July 2020

Lesley Campbell

Chartered Accountant

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**DUNDEE INDEPENDENT ADVOCACY SUPPORT**  
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**INDEPENDENT EXAMINER'S REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**Findings**

Chartered Accountants

11 Dudhope Terrace

Dundee

DD3 6TS

**DUNDEE INDEPENDENT ADVOCACY SUPPORT**  
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
<b>Income from:</b>					
Donations and legacies	3	115,897	103,648	219,545	205,504
Investments	4	113	-	113	89
<b>Total income</b>		<b>116,010</b>	<b>103,648</b>	<b>219,658</b>	<b>205,593</b>
<b>Expenditure on:</b>					
Charitable activities		107,249	105,445	212,694	230,683
<b>Total expenditure</b>		<b>107,249</b>	<b>105,445</b>	<b>212,694</b>	<b>230,683</b>
<b>Net income/(expenditure)</b>		<b>8,761</b>	<b>(1,797)</b>	<b>6,964</b>	<b>(25,090)</b>
Transfers between funds	13	(1,797)	1,797	-	-
<b>Net movement in funds</b>		<b>6,964</b>	<b>-</b>	<b>6,964</b>	<b>(25,090)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		42,416	-	42,416	67,506
Net movement in funds		6,964	-	6,964	(25,090)
<b>Total funds carried forward</b>		<b>49,380</b>	<b>-</b>	<b>49,380</b>	<b>42,416</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 11 to 24 form part of these financial statements.

**DUNDEE INDEPENDENT ADVOCACY SUPPORT**  
**(A Company Limited by Guarantee)**  
**REGISTERED NUMBER: SC419193**

**BALANCE SHEET**  
**AS AT 31 MARCH 2020**

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	9	-	1,533
		<u>-</u>	<u>1,533</u>
<b>Current assets</b>			
Debtors	10	117	3,730
Cash at bank and in hand		62,792	50,378
		<u>62,909</u>	<u>54,108</u>
Creditors: amounts falling due within one year	11	(13,529)	(13,225)
<b>Net current assets</b>		<u>49,380</u>	<u>40,883</u>
<b>Total assets less current liabilities</b>		<u>49,380</u>	<u>42,416</u>
<b>Net assets excluding pension asset</b>		<u>49,380</u>	<u>42,416</u>
<b>Total net assets</b>		<u><u>49,380</u></u>	<u><u>42,416</u></u>

**DUNDEE INDEPENDENT ADVOCACY SUPPORT**  
**(A Company Limited by Guarantee)**  
**REGISTERED NUMBER: SC419193**

**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2020**

	Note	2020 £	2019 £
<b>Charity funds</b>			
Restricted funds	13	-	-
Unrestricted funds	13	49,380	42,416
<b>Total funds</b>		<u>49,380</u>	<u>42,416</u>

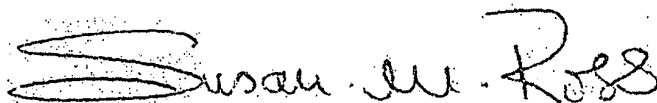
The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on 17 July 2020 and signed on their behalf by:



**Susan Ross**  
(Chair of Trustees)

The notes on pages 11 to 24 form part of these financial statements.

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**DUNDEE INDEPENDENT ADVOCACY SUPPORT**  
**(A Company Limited by Guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**1. General Information**

Dundee Independent Advocacy Support is a charitable company limited by guarantee, incorporated in Scotland within the UK (company number SC130788). The address of the registered office is given on page 1 of the financial statements.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Dundee Independent Advocacy Support meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Going concern**

The trustees have a reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. They are continually assessing the financial position of the charity and making changes to their strategy in order to generate additional funds when required.

**2.3 Income**

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

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**DUNDEE INDEPENDENT ADVOCACY SUPPORT**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

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**2. Accounting policies (continued)**

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.5 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.6 Tangible fixed assets and depreciation**

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Office equipment	- 25% straight line
Computer equipment	- 33.33% straight line

**2.7 Debtors**

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

**2.8 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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**DUNDEE INDEPENDENT ADVOCACY SUPPORT**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**2. Accounting policies (continued)**

**2.9 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

**2.10 Financial Instruments**

The company 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 amortised cost using the effective interest method.

**2.11 Pensions**

The company operates a defined benefits pension scheme and the pension charge is based on a full actuarial valuation dated 30 September 2017.

**2.12 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**DUNDEE INDEPENDENT ADVOCACY SUPPORT**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**3. Income from donations and legacies**

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
<b>Grants</b>			
Dundee City Council (DCC) - General Advocacy	114,947	-	114,947
NHS Carseview	-	7,000	7,000
DCC - Older People Services	-	44,413	44,413
DCC - Mental Health & Care & other services	-	19,853	19,853
Cygnnet/Danshell	-	30,000	30,000
<b>Subtotal detailed disclosure</b>	<b>114,947</b>	<b>101,266</b>	<b>216,213</b>
<b>Donations</b>	<b>950</b>	<b>-</b>	<b>950</b>
CJS Scotland	-	2,382	2,382
<b>Subtotal</b>	<b>950</b>	<b>2,382</b>	<b>3,332</b>
	<b>115,897</b>	<b>103,648</b>	<b>219,545</b>

**DUNDEE INDEPENDENT ADVOCACY SUPPORT**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**3. Income from donations and legacies (continued)**

	<i>Unrestricted funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Total funds 2019 £</i>
<b>Grants</b>			
DCC - General advocacy	54,525	-	54,525
NHS - Carseview	-	7,000	7,000
DCC - Mental Health Care & Treatment	-	78,172	78,172
DCC - Older People Services	-	44,846	44,846
NHS Volunteer	-	19,853	19,853
<b>Subtotal detailed disclosure</b>	<b>54,525</b>	<b>149,871</b>	<b>204,396</b>
Donations	1,081	27	1,108
Grants	-	-	-
<b>Subtotal</b>	<b>1,081</b>	<b>27</b>	<b>1,108</b>
	<b>55,606</b>	<b>149,898</b>	<b>205,504</b>

**4. Investment income**

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Investment income	113	113
	<b>89</b>	<b>89</b>

	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Investment income	89	89

**DUNDEE INDEPENDENT ADVOCACY SUPPORT**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**5. Direct costs**

	2020 £	2019 £
Wages & salaries	155,463	164,615
Employers national insurance	12,193	10,440
Pension costs	3,895	5,157
Rent	5,750	6,594
Rates & water	-	40
Light & heat	-	555
Repairs & maintenance	131	529
Insurance	2,531	2,359
Staff & volunteer expenses	7,835	7,204
Telephone	5,083	4,424
Office supplies	1,390	2,262
Depreciation	1,533	2,385
Sundry expenses	465	1,916
HMRC interest	-	56
IT maintenance contracts & software	9,843	11,505
	<u>206,112</u>	<u>220,041</u>
<b>Governance costs</b>		
Independent examiners fee	3,894	1,607
Professional fees	75	7,192
Bookkeeping & accountancy fees	2,539	1,768
Legal fees	74	75
	<u>6,582</u>	<u>10,642</u>
	<u><u>212,694</u></u>	<u><u>230,683</u></u>

**6. Independent examiner's remuneration**

The 2020 fee includes an under accrual of £1,320, which has resulted in a higher fee shown in 2020 figures within the accounts and a lower amount being shown in 2019 accounts.

The independent examiner's remuneration amounts to an independent examiner fee of £2,610 (2019 - £1,607).

**DUNDEE INDEPENDENT ADVOCACY SUPPORT**  
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**NOTES TO THE FINANCIAL STATEMENTS  
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**7. Staff costs**

	2020 £	2019 £
Wages and salaries	155,463	164,615
Social security costs	12,193	10,440
Contribution to defined contribution pension schemes	3,895	5,157
	<u>171,551</u>	<u>180,212</u>

The average number of persons employed by the company during the year was as follows:

	2020 No.	2019 No.
Advocacy services	6	6
Administration	2	2
	<u>8</u>	<u>8</u>

No employee received remuneration amounting to more than £60,000 in either year.

**8. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 March 2020, no Trustee expenses have been incurred (2019 - £NIL).

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**9. Tangible fixed assets**

	Office equipment £	Computer equipment £	Total £
<b>Cost or valuation</b>			
At 1 April 2019	3,031	28,012	31,043
At 31 March 2020	3,031	28,012	31,043
<b>Depreciation</b>			
At 1 April 2019	3,031	26,479	29,510
Charge for the year	-	1,533	1,533
At 31 March 2020	3,031	28,012	31,043
<b>Net book value</b>			
At 31 March 2020	-	-	-
At 31 March 2019	-	1,533	1,533

**10. Debtors**

	2020 £	2019 £
<b>Due within one year</b>		
Trade debtors	-	3,143
Prepayments and accrued income	117	587
	117	3,730

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**11. Creditors: Amounts falling due within one year**

	2020 £	2019 £
Trade creditors	2,001	4,888
Other taxation and social security	2,694	-
Accruals and deferred income	8,834	8,337
	<u>13,529</u>	<u>13,225</u>
	2020 £	2019 £
Deferred income at 1 April 2019	5,833	18,418
Resources deferred during the year	5,833	5,833
Amounts released from previous periods	(5,833)	(18,418)
	<u>5,833</u>	<u>5,833</u>

**12. Financial instruments**

	2020 £	2019 £
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	<u>62,792</u>	<u>50,378</u>

Financial assets measured at fair value through income and expenditure comprise cash at bank.

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**NOTES TO THE FINANCIAL STATEMENTS  
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**13. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
<b>Unrestricted funds</b>					
General Funds	42,416	116,010	(107,249)	(1,797)	49,380
<b>Restricted funds</b>					
DCC - Mental Health	-	19,853	(20,444)	591	-
DCC - Cygnet/Danshell	-	30,000	(30,000)	-	-
DCC - Older People	-	44,413	(45,619)	1,206	-
Carseview	-	7,000	(7,000)	-	-
CJS Scotland	-	2,382	(2,382)	-	-
	-	103,648	(105,445)	1,797	-
<b>Total of funds</b>	<b>42,416</b>	<b>219,658</b>	<b>(212,694)</b>	<b>-</b>	<b>49,380</b>

**Purposes of Restricted Funds:**

The organisation received funds for the provision of a range of commissioned services within the scope of an annual service level agreement with Dundee City Council, this funding includes core costs.

Older People's Services represent independent advocacy activities delivered to older people in Dundee under a service agreement with Dundee City Council.

The Mental Health Care & Treatment Act requires that local authorities provide specific funding for the care and treatment of individuals referred from within their jurisdiction who have been diagnosed with mental illness. DIAS provides advocacy services to such people in return for grant income received under the terms of an annual contract and service level agreement with Dundee City Council.

The monies received from Dundee City Council are in respect of the Danshell/Cygnet service and is to provide funding to enable to employ one member of staff to run the units at Monroe House and Ellen Mhor.

The monies received from CJS Scotland were to fund wages for a support worker.

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**NOTES TO THE FINANCIAL STATEMENTS  
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**13. Statement of funds (continued)**

**Statement of funds - prior year**

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2019 £
<b>Unrestricted funds</b>					
General Funds	52,287	55,696	(60,469)	(5,098)	42,416
<b>Restricted funds</b>					
Pass - NHS Volunteer	9,004	7,137	(16,141)	-	-
Older People Services	-	44,846	(44,846)	-	-
Peer Advocacy	-	12,743	(12,743)	-	-
Mental Health Care & Treatment	-	30,928	(34,441)	3,513	-
Danshell	-	22,500	(22,500)	-	-
WASP	6,049	-	(6,049)	-	-
NHS - Carseview	166	7,000	(7,166)	-	-
DCC - Mental Health	-	24,743	(26,328)	1,585	-
	15,219	149,897	(170,214)	5,098	-
<b>Total of funds</b>	67,506	205,593	(230,683)	-	42,416

**DUNDEE INDEPENDENT ADVOCACY SUPPORT**  
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**NOTES TO THE FINANCIAL STATEMENTS  
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**13. Statement of funds (continued)**

**Purposes of Restricted Funds:**

The organisation received funds for the provision of a range of commissioned services within the scope of an annual service level agreement with Dundee City Council, this funding includes core costs.

The Collective Advocacy fund is established for income received and expended in relation to advocacy services which are aimed at increasing beneficiaries' self-confidence and ability to articulate views, wishes and concerns.

The Patient Advice & Support Service also known as 'PASS fund' is established with Scottish Government funds distributed to DIAS by NHS Tayside. The funding has been granted to provide additional capacity to respond to the increase in referrals for independent advocacy support emanating from Citizens Advice Bureau (CAB) and other PASS related sources.

Older People's Services represent independent advocacy activities delivered to older people in Dundee under a service agreement with Dundee City Council.

The Mental Health Care & Treatment Act requires that local authorities provide specific funding for the care and treatment of individuals referred from within their jurisdiction who have been diagnosed with mental illness. DIAS provides advocacy services to such people in return for grant income received under the terms of an annual contract and service level agreement with Dundee City Council.

The monies received from Dundee City Council are in respect of the Danshell/Cygnet service and is to provide funding to enable to employ one member of staff to run the units at Monroe House and Ellen Mhor.

The monies received from CJS Scotland were to fund wages for a support worker.

WASP - To enable charity to deliver an advocacy service to people going through the process of disability related benefits, for example Employment and Support Allowance.

**14. Summary of funds**

**Summary of funds - current year**

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers In/out £	Balance at 31 March 2020 £
General funds	42,416	116,010	(107,249)	(1,797)	49,380
Restricted funds	-	103,648	(105,445)	1,797	-
	<u>42,416</u>	<u>219,658</u>	<u>(212,694)</u>	<u>-</u>	<u>49,380</u>

**DUNDEE INDEPENDENT ADVOCACY SUPPORT**  
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**14. Summary of funds (continued)**

**Summary of funds - prior year**

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2019 £
General funds	52,287	55,696	(60,469)	(5,098)	42,416
Restricted funds	15,219	149,897	(170,214)	5,098	-
	<u>67,506</u>	<u>205,593</u>	<u>(230,683)</u>	<u>-</u>	<u>42,416</u>

**15. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Current assets	57,076	5,833	62,909
Creditors due within one year	(7,696)	(5,833)	(13,529)
<b>Total</b>	<u>49,380</u>	<u>-</u>	<u>49,380</u>

**Analysis of net assets between funds - prior period**

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Tangible fixed assets	-	1,533	1,533
Current assets	49,808	4,300	54,108
Creditors due within one year	(7,393)	(5,833)	(13,226)
<b>Total</b>	<u>42,415</u>	<u>-</u>	<u>42,415</u>

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**DUNDEE INDEPENDENT ADVOCACY SUPPORT**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
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**16. Contingent liabilities**

DIAS participates, as an employer, in the Pension Trust's Growth Plan ("the Plan"). The Plan is funded and is not contracted-out of the State Scheme. The Plan is a multi-employer pension plan. Following a change in legislation in September 2005 there is a potential debt to DIAS, along with other participating employers with pre-2001 liabilities in the Plan, that could be levied by the Trustee of the Plan. The debt is due in the event of the employer ceasing to participate in the Plan or the Plan winding-up.

DIAS has been notified by the Pensions Trust of the estimated employer debt on withdrawal from the Plan based on the financial position of the Plan at 30 September 2018. As at this date the estimated employer debt for DIAS was £36,299. This is the most recent valuation with valuations being triennial.

DIAS had one active members in the scheme as at 31 March 2020 and is not committed to withdrawing from the Plan as at the date of approval of these financial statements. Accordingly, no provision has been made in these accounts for the potential debt due on withdrawal from the plan.

**17. Pension commitments**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £3,895 (2019 - £5,157). Included in trade creditors is £362 that was due to be paid at the year end.

**18. Operating lease commitments**

At 31 March 2020 the company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2020 £	2019 £
Not later than 1 year	8,057	8,038
Later than 1 year and not later than 5 years	7,935	15,992
	<u>15,992</u>	<u>24,030</u>

**19. Related party transactions**

There were no transactions with related parties to disclose during the year.