

Charity registration number SC027180 (Scotland)

Company registration number SC419193 (Scotland)

**DUNDEE INDEPENDENT ADVOCACY SUPPORT**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# DUNDEE INDEPENDENT ADVOCACY SUPPORT

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Vanessa Constant LaForce Ron Smith Kathleen Hunter Robert Respinger Dr Mo Yan Brian Rapley Faith McDonald	(Appointed 1 July 2022)
<b>Manager</b>	Mary Sneddon	
<b>Charity number (Scotland)</b>	SC027180	
<b>Company number</b>	SC419193	
<b>Principal address</b>	Suite E, Software Centre Gemini Crescent Dundee Technology Park Dundee DD2 1TY	
<b>Registered office</b>	Suite E, Software Centre Gemini Crescent Dundee Technology Park Dundee DD2 1TY	
<b>Independent examiner</b>	Findlays Chartered Accountants 11 Dudhope Terrace Dundee DD3 6TS	

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# DUNDEE INDEPENDENT ADVOCACY SUPPORT

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# **DUNDEE INDEPENDENT ADVOCACY SUPPORT**

## **TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT)**

***FOR THE YEAR ENDED 31 MARCH 2023***

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The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the company's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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).

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 operates under the name DIAS Limited.

### **Objectives and activities**

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 carried out in Strathmartine Hospital is funded in relation to advocacy services which are aimed at increasing beneficiaries' self-confidence and ability to articulate views, wishes and concerns.

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 the Corra Foundation provides funding for one part-time and one full time support post providing 1-1 advocacy for people and their families who have substance use challenges. These posts support the Dundee Alcohol and Drug Partnership implementation of the MAT (Medically Assisted Treatments) Standards.

# DUNDEE INDEPENDENT ADVOCACY SUPPORT

## TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **Achievements and performance**

The period from March 2022 to April 2023 saw continued, and in some areas, increased demand for Independent Advocacy Support. To meet those demands we delivered more internal training to staff than we have ever done, in particular around Mental Health Tribunals and Adult Support and Protection. This ensured we were able to cover all related meetings and support required by our partners. We also delivered a series of training for Tribunals to Advocating Together, giving even wider cover and options for support.

Our move to the Technology Park in March 2022 went well and we integrated with other business already established there. We have monthly staff meetings in the board room at Prospect House, which gives the chance for staff who work from home to have face to face contact with their colleagues. Having access to free parking is a bonus for any staff working in the office.

In March 2023 we had a Tayside wide Independent Advocacy knowledge sharing event, which DIAS organised with over 35 staff from 5 different Independent Advocacy organisations come together. The topic was Trauma Informed Practice, which is very relevant to the support we all offer, both in terms of support for our partners but also for our staff. Over the past 2 years some referrals we receive have many additional layers of complexity, with a large percentage having historical trauma, that for many reasons has never been addressed. Once a level of trust is established often partners will open up and ask for our support to seek the appropriate channels around their trauma. So it is important that staff have the knowledge, support and tools to build resilience and ensure they adopt self-care approach. In addition to the learning, it was a great opportunity for networking, with a gap of around 7/8 years since we shared an event like this, with lots of new staff and management, a chance to make new connections and share best practice. It was such a success all 5IA organisations have agreed to make it a yearly event.

Change is something that DIAS has adapted to well over the years, and something no organisation can avoid. Some changes impact more than others and in October 2022 Brian Rapley, a long standing board member & previous employee resigned from his post on the board. Brian brought a wealth of Independent Advocacy to the board both from his practice of being an IA worker, along with previous employment. Susan Ross, DIAS chairperson announced that she would be retiring from her post at the next AGM in 2023, having helped steer DIAS through some challenging and difficult times, bringing to DIAS a richness of knowledge and experience. Due to ill health Susan had to bring her retirement earlier and at the end of March 2023 advised the board that the April 23 board meeting would be her final one. DIAS will be forever grateful to both Susan and Brian for their commitment and passion.

Whilst we ensured that our core services continued to provide a high standard of support, we developed and expanded our support in the substance use arena. In August 2022 we were granted 2 years funding from Corra, Local Support Fund to continue work we had started with supporting people who were experiencing drug challenges to know their rights around the Medically Assisted Treatments introduced by Scottish Government. This involved specialised training for the 2 Substance Use Independent Advocacy works, along with completing Human Rights accredited course delivered by Reach Advocacy. We delivered a series of IA sessions to Dundee Drug and Alcohol Nurses and Social worker, which helped us build a positive partnership working relationship with them.

In June 2022 we started our first peer worker to provide support to the Families at Risk work we offer. This post was funded for a year and brought someone with lived experience of our support in this area. Whilst it was a new role for DIAS, bringing some new challenges it also brought a new dynamic welcomed by both the parents / carers we support but also by our advocacy workers.

### **Feedback from**

- colleagues - "Peer support workers input changed the courses of events for my partner in a very positive way"
- partners- "Peer support workers are totally different, because they have actually experienced what you are experiencing"
- Peer worker "I felt that as a peer worker with life experience, in the circumstances where my support was needed, I believe that a peer worker working alongside an advocate worker collaborated really well together."

Report will our findings from the test of change of the Family Development Project will be available in Q1 2024.

Another busy and challenging year for DIAS staff and board which we have embraced. We look forward to new challenges in 2024

# DUNDEE INDEPENDENT ADVOCACY SUPPORT

## TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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### Financial review

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.

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

At 31 March 2023, free reserves (represented by unrestricted net current assets - that is, excluding tangible fixed assets) stood at £69,909 (2022 - £82,753 ). This equates to around 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

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.

In March 2021 DIAS was awarded the Introduction to Good Governance Programme which mainly focuses on the governance surrounding the Board and its directors. The Good Governance Award is the Quality Standard for Scottish charities, recommended by OSCR. The Award provides a clear, structured approach to assessing and improving a charity's policies and procedures. Once completed, it provides proof that an organisation is actively engaging in excellent governance through the Award Certification.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Susan Ross	(Resigned 17 April 2023)
Vanessa Constant LaForce	
Ron Smith	
Kathleen Hunter	
Robert Respinger	
Dr Mo Yan	
Brian Rapley	
Faith McDonald	(Appointed 1 July 2022)

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.

## **DUNDEE INDEPENDENT ADVOCACY SUPPORT**

### **TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2023***

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The trustees' report was approved by the Board of Trustees.

Dr Mo Yan  
**Chair of Trustees**

15 December 2023

# **DUNDEE INDEPENDENT ADVOCACY SUPPORT**

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF DUNDEE INDEPENDENT ADVOCACY SUPPORT**

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I report on the financial statements of the company for the year ended 31 March 2023, which are set out on pages 6 to 17.

#### **Respective responsibilities of trustees and examiner**

The company's trustees, who are also the directors of Dundee Independent Advocacy Support 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 Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 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 is 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 seeks explanations from the 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 financial statements.

#### **Independent examiner's statement**

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

**Lesley Campbell, CA**  
**Independent Examiner**

Findlays  
Chartered Accountants  
11 Dudhope Terrace  
Dundee  
DD3 6TS

Dated: 15 December 2023



## DUNDEE INDEPENDENT ADVOCACY SUPPORT

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023	Restricted funds 2023	Total 2023	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	Notes	£	£	£	£	£	£
<b>Income from:</b>							
Donations and legacies	3	171,721	146,720	318,441	168,785	118,136	286,921
Charitable activities	4	1	-	1	23	-	23
Investments	5	540	-	540	32	-	32
<b>Total income</b>		<u>172,262</u>	<u>146,720</u>	<u>318,982</u>	<u>168,840</u>	<u>118,136</u>	<u>286,976</u>
<b>Expenditure on:</b>							
Charitable activities	6	<u>187,457</u>	<u>164,141</u>	<u>351,598</u>	<u>158,963</u>	<u>130,140</u>	<u>289,103</u>
<b>Net expenditure for the year/ Net movement in funds</b>		(15,195)	(17,421)	(32,616)	9,877	(12,004)	(2,127)
Fund balances at 1 April 2022		<u>87,421</u>	<u>76,649</u>	<u>164,070</u>	<u>77,544</u>	<u>88,653</u>	<u>166,197</u>
<b>Fund balances at 31 March 2023</b>		<u><u>72,226</u></u>	<u><u>59,228</u></u>	<u><u>131,454</u></u>	<u><u>87,421</u></u>	<u><u>76,649</u></u>	<u><u>164,070</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

## DUNDEE INDEPENDENT ADVOCACY SUPPORT

### BALANCE SHEET

AS AT 31 MARCH 2023

		2023		2022	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		3,153		6,798
<b>Current assets</b>					
Debtors	12	9,482		-	
Cash at bank and in hand		128,507		164,599	
		137,989		164,599	
<b>Creditors: amounts falling due within one year</b>	13	(9,688)		(7,327)	
Net current assets			128,301		157,272
<b>Total assets less current liabilities</b>			131,454		164,070
<b>Income funds</b>					
Restricted funds	16		59,228		76,649
Unrestricted funds			72,226		87,421
			131,454		164,070

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 15 December 2023

Dr Mo Yan  
Trustee

Company registration number SC419193

# DUNDEE INDEPENDENT ADVOCACY SUPPORT

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **1 Accounting policies**

#### **Charity information**

Dundee Independent Advocacy Support is a private company limited by guarantee incorporated in Scotland. The registered office is Suite E, Software Centre, Gemini Crescent, Dundee Technology Park, Dundee, DD2 1TY.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the company's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 company is a Public Benefit Entity as defined by FRS 102.

The company has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

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

#### **1.4 Income**

Income is recognised when the company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations or grants are recognised once the company has been notified of the donation or grant, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# DUNDEE INDEPENDENT ADVOCACY SUPPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 1 Accounting policies

(Continued)

#### 1.5 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 are 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.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Office equipment	25% Straight line
Computers	33.33% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# DUNDEE INDEPENDENT ADVOCACY SUPPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 1 Accounting policies

(Continued)

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

The charity is a member of a multi-employer plan. Where it is not possible for the charity to obtain sufficient information to enable it to account for the plan as a defined benefit plan, it accounts for the plan as a defined contribution plan. The amount charged to the Statement of Financial Activities incorporating Income and Expenditure Account represents contributions payable to the scheme in respect of the accounting period.

### 2 Critical accounting estimates and judgements

In the application of the company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### Critical judgements

##### Depreciation

Tangible fixed assets are depreciated over a period to reflect their estimated useful lives. The applicability of the assumed lives is reviewed annually, taking into account factors such as physical condition, maintenance and obsolescence.

Fixed assets are also assessed as to whether there are indicators of impairment. This assessment involves consideration of the economic viability of the purpose for which the asset is used.

##### Allocation of overheads

Staff wages and other overhead costs are apportioned over the projects on a percentage basis based on staff time.

### 3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	579	-	579	-	-	-
Grants and Donations	171,142	146,720	317,862	168,785	118,136	286,921
	<u>171,721</u>	<u>146,720</u>	<u>318,441</u>	<u>168,785</u>	<u>118,136</u>	<u>286,921</u>

# DUNDEE INDEPENDENT ADVOCACY SUPPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 3 Income from donations and legacies

(Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Grants receivable for core activities</b>						
Dundee City Council (DC) - general Advocacy	171,142	-	171,142	167,785	-	167,785
DCC - MAT standards	-	5,000	5,000	-	-	-
DCC - Mental Health & Care	-	4,483	4,483	-	20,000	20,000
NHS Carseview	-	-	-	-	5,833	5,833
Corra Foundation	-	52,500	52,500	-	-	-
DCC - Additional workers	-	14,420	14,420	-	23,450	23,450
DCC - Older People	-	46,647	46,647	-	45,732	45,732
DCC - Drugs Task Force	-	10,553	10,553	-	12,447	12,447
DCC - Financial supplement	-	13,117	13,117	-	-	-
Common Good Fund	-	-	-	-	5,000	5,000
Other	-	-	-	1,000	5,674	6,674
	<u>171,142</u>	<u>146,720</u>	<u>317,862</u>	<u>168,785</u>	<u>118,136</u>	<u>286,921</u>

### 4 Income from charitable activities

	Charitable income 2023 £	Charitable income 2022 £
Other income	<u>1</u>	<u>23</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>1</u>	<u>23</u>

### 5 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	<u>540</u>	<u>32</u>

# DUNDEE INDEPENDENT ADVOCACY SUPPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 6 Expenditure on charitable activities

	Heading #ac982 2023 £	Heading #ac982 2022 £
<b>Direct costs</b>		
Staff costs	286,041	235,305
Rent	10,927	8,877
Insurance	2,973	2,489
Staff & volunteer expenses	13,094	5,972
Telephone	5,449	4,790
Office supplies	2,190	2,490
Sundry expenses	124	5,004
Advertising	-	230
IT maintenance contracts & software	18,609	11,845
Depreciation	3,646	2,724
	<u>343,053</u>	<u>279,726</u>
<b>Share of support and governance costs (see note 7)</b>		
Governance	8,545	9,377
	<u>351,598</u>	<u>289,103</u>
<b>Analysis by fund</b>		
Unrestricted funds	187,457	158,963
Restricted funds	164,141	130,140
	<u>351,598</u>	<u>289,103</u>

### 7 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Independent examiners fee	-	4,625	4,625	-	4,980	4,980
Accountancy	-	2,119	2,119	-	1,337	1,337
Legal and professional	-	1,801	1,801	-	3,060	3,060
	<u>-</u>	<u>8,545</u>	<u>8,545</u>	<u>-</u>	<u>9,377</u>	<u>9,377</u>
Analysed between						
Charitable activities	-	8,545	8,545	-	9,377	9,377
	<u>-</u>	<u>8,545</u>	<u>8,545</u>	<u>-</u>	<u>9,377</u>	<u>9,377</u>

Governance costs includes payments to the independent examination of £4,980 (2022- £3,240) for independent examination fees and other training services carried out during the year.

## DUNDEE INDEPENDENT ADVOCACY SUPPORT

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

#### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but three trustees were reimbursed a total of £460 miscellaneous expenses (2022 - £Nil).

#### 9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Advocacy services	9	8
Administration	2	2
Total	11	10
Employment costs	2023 £	2022 £
Wages and salaries	265,807	218,430
Social security costs	14,777	12,018
Other pension costs	5,457	4,857
	286,041	235,305

There were no employees whose annual remuneration was more than £60,000.

#### 10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.



## DUNDEE INDEPENDENT ADVOCACY SUPPORT

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

#### 11 Tangible fixed assets

	Office equipment	Computers	Total
	£	£	£
<b>Cost</b>			
At 1 April 2022	3,031	38,948	41,979
At 31 March 2023	3,031	38,948	41,979
<b>Depreciation and impairment</b>			
At 1 April 2022	3,031	32,150	35,181
Depreciation charged in the year	-	3,645	3,645
At 31 March 2023	3,031	35,795	38,826
<b>Carrying amount</b>			
At 31 March 2023	-	3,153	3,153
At 31 March 2022	-	6,798	6,798

#### 12 Debtors

	2023	2022
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	9,482	-

#### 13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	5,063	4,143
Trade creditors	-	184
Accruals and deferred income	4,625	3,000
	9,688	7,327

#### 14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
General funds	87,421	172,262	(187,457)	72,226

# DUNDEE INDEPENDENT ADVOCACY SUPPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 14 Unrestricted funds (Continued)

Previous year:	At 1 April 2021	Incoming resources	Resources expended	At 31 March 2022
	£	£	£	£
General funds	77,544	168,840	(158,963)	87,421
	<u>77,544</u>	<u>168,840</u>	<u>(158,963)</u>	<u>87,421</u>

### 15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2023	2023	2023
	£	£	£
<b>Fund balances at 31 March 2023 are represented by:</b>			
Tangible assets	2,317	836	3,153
Current assets/(liabilities)	69,909	58,392	128,301
	<u>72,226</u>	<u>59,228</u>	<u>131,454</u>

	Unrestricted funds	Restricted funds	Total
	2022	2022	2022
	£	£	£
<b>Fund balances at 31 March 2022 are represented by:</b>			
Tangible assets	4,668	2,130	6,798
Current assets/(liabilities)	82,753	74,519	157,272
	<u>87,421</u>	<u>76,649</u>	<u>164,070</u>

## DUNDEE INDEPENDENT ADVOCACY SUPPORT

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2023

#### 16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
DCC - Mental Health	23,989	4,483	(23,713)	4,759
DCC - Older People	-	46,647	(46,647)	-
Corra Foundation	-	52,500	(41,996)	10,504
MAT Standards	-	5,000	-	5,000
DCC - Financial supplement	-	13,117	(13,117)	-
Thorntons	35,974	-	(10,570)	25,404
DCC - Drugs Task Force	5,642	10,553	(7,634)	8,561
Common Good fund	5,000	-	-	5,000
DCC - Additional advocacy workers	6,044	14,420	(20,464)	-
	<u>76,649</u>	<u>146,720</u>	<u>(164,141)</u>	<u>59,228</u>

#### Previous year:

	At 1 April 2021	Incoming resources	Resources expended	At 31 March 2022
	£	£	£	£
DCC - Mental Health	6,742	20,000	(2,753)	23,989
DCC - Older People	-	45,732	(45,732)	-
Carseview	-	5,833	(5,833)	-
Thorntons	50,000	-	(14,026)	35,974
SW Placement	-	850	(850)	-
DCC - Drugs Task Force	18,000	12,447	(24,805)	5,642
Common Good fund	13,911	-	(13,911)	-
Department of Working Pensions	-	4,824	(4,824)	-
DCC - Additional advocacy workers	-	23,450	(17,406)	6,044
Common Good Fund - Mentoring	-	5,000	-	5,000
	<u>88,653</u>	<u>118,136</u>	<u>(130,140)</u>	<u>76,649</u>

## DUNDEE INDEPENDENT ADVOCACY SUPPORT

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

#### 16 Restricted 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.

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.

DCC - Drugs Task Force - Fixed funding for 2 years to provide wages cost towards support workers for advocacy for those affected by substance abuse.

The Corra Foundation- Monies towards two part-time advocacy workers

Thorntons - Monies to contribute to the salary of two advocacy workers

#### 17 Operating lease commitments

##### Lessee

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023	2022
	£	£
Within one year	1,710	-
	<u>          </u>	<u>          </u>

#### 18 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 2020. As at this date the estimated employer debt for DIAS was £23,715. This is the most recent valuation with valuations being triennial.

DIAS had one active members in the scheme as at 31 March 2023 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 the these accounts for the potential debt due on withdrawal from the plan.

#### 19 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

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