



DUNFERMLINE ADVOCACY

Impact Report 2022-23

Chairperson's Report

One of our great strengths at Dunfermline Advocacy, and indeed a fundamental approach to the important work we do, is longevity and continuation. We attract excellent volunteers who are not only willing to support someone who requires help in their community but who undertake to do so for a long period of time - appreciating the compounding value that their sustained support and friendship offers to their Advocacy Partner.



Our 'Friendship Changing Lives' programme is built on this model but, likewise, our community of volunteers benefits from extremely talented short-term Advocates who, although their time devoted to any one Partnership may be less, have shown a generous willingness to play that important role time and time again.

This stability is something that permeates the entire organisation. It is mirrored in our staff team of dedicated professionals, who bring not only considerable ability to the important but sometimes affecting work that they do, but also a cordiality and camaraderie that I see as an important part of our values. Our Board of Trustees benefits from many long-tenured members who give up their time and their expertise to help guide the direction of our charity. And lastly, our continuity has been reflected in our premises, with Dunfermline Advocacy having called 2 Halbeath Road its home for the past 22 years.

However, the past year has in fact been characterised by change.

Firstly, and most sadly, having marked its 30th year of growth in his good company last year, in February of 2023 we said goodbye to a founder as Bill Gray passed away. At times its Chair, Bill served on our Board of Trustees until his death and we will all do our best to continue the charity's story, with Bill having always played an important part. His wife, Margaret, continued his generosity towards our group by organising a collection in his memory. As a community, we are very sorry for her loss and hope that she knows herself to be a welcome friend of Dunfermline Advocacy and its gatherings. In addition, the past year has seen the Board of Trustees undergo further change.

Our Vice Chair/Secretary Mark Hayden has opted to step back from his trusteeship as of October of 2023. Philip Taylor, who has served as a trustee since 2018 has also opted not to stand for election at this year's AGM with growing family commitments, Phil has decided to focus his time with DA on his Citizen Advocacy Partnership.

Both Mark and Phil made excellent contributions to the organisation during their tenures and provided extremely valuable support, particularly as I endeavoured to settle into my own role in 2022, and they leave behind a very grateful Board to them for that work.

However, change can also provide us with an opportunity to grow and adapt. This year the Board of Trustees has welcomed new talents and insights in the form of Amy Comrie and Stella Heath. Amy is a long-serving Citizen Advocate within our group and a tutor in mathematics, whilst Stella joins us from a distinguished career in strategic management within the higher education sector. I am delighted that we have been able to attract such a high standard of talent to our Board and believe that they will help us to continue our pattern of robust, thoughtful governance. But our year of change has not stopped there.

After 22 years of service and an enormous contribution to every aspect of our work, Barbara McKenzie has retired in November of this year. Barbara developed a reputation during her long period of service at Dunfermline Advocacy as a problem-solver and a person to rely on and I know that all of her colleagues, the Board of Trustees, volunteers and Advocacy Partners will want to join me in wishing her a retirement that is as fun and fulfilling as she has so deservedly earned.

One final change to note is that in recent months our group has undergone the process of moving premises. Admittedly - not very far. After a long period of 'Festive Blethers,' team meetings and other gatherings in 2 Halbeath Road, these events will take place in our new home of 14 Halbeath Road instead. We believe that our new offices will be a better place to not only welcome volunteers and Partners, but provide a better workplace environment for our staff too. Thanks to all those who contributed through the lifting of heavy furniture and boxes, or the filling of skips, and even to those who implemented quality control processes during the transition - such as offering helpful suggestions on my painting technique!

Of course, over recent years Dunfermline Advocacy (and indeed organisations throughout Scotland's charitable sector) have had all too great an opportunity to prove how well we can adapt to changing circumstances. As we turn our attention towards 2024, we can recognise that although the environment in which we work has become more challenging, the purpose for which we do that work has become more pressing and clear. As a community, Dunfermline Advocacy is extremely grateful to our sponsors and donors who share in our recognition that the rights, needs, and wellbeing of vulnerable people is an important priority for our society and a hallmark of our shared values.

By way of a final word, I would like to quickly note that although many things have changed at Dunfermline Advocacy since our last AGM, our commitment to not only working as a team but one that is understanding, empathetic and invested in each other is something to renew every year. The satisfaction of doing important work well is something that we can all share in - but none more so than our exemplary volunteers, each of whom has my very sincere thanks for their contributions that we simply could not be without.

Johnathan Doran

Johnathan Doran, DA Chair

Activity in 2022

During 2022 we supported 183 vulnerable people in West Fife, around the same number as 2021, remaining at 40% higher than before the pandemic.

We supported a total of 81 Citizen Advocacy Partnerships– 70 long-term Partnerships, and 11 short-term Partners supported through our pool of 12 short-term Advocates. In addition we worked with 70 people to determine their advocacy and other support needs and signposted or referred them to more appropriate services for their needs. We also supported a further 32 people whom we planned to match with a volunteer but had not yet made a match.

2022 and Hybrid Working

Our ability to increase our work by 34% was made possible by the fact that our Development Team were working remotely from March 2020. Indeed, working from home and supporting Advocates, Partners, Partnerships, new and prospective volunteers using remote methods allowed the team to make best use of their time.

During 2022 we began to adapt our working to be a more hybrid model, with the office re-opened and people meeting in-person, but with the team still making effective use of home working and remote methods of support.

Staff Changes

In February 2022 we said goodbye to Gemma, and Margaret returned to full time work on the Friendship Changing Lives Project. We also welcomed two new members to the team for a six-month placement funded through the DWP Kickstart programme. By the end of August we were pleased to have a new bank of videos to demonstrate the impact of our work, available to view on our social media channels.

Volunteer Recruitment and Advocate Training

We are delighted to be able to report that the increase in volunteer numbers in 2021 was sustained in 2022. This meant that we continued to see levels at 35% higher than in 2020.

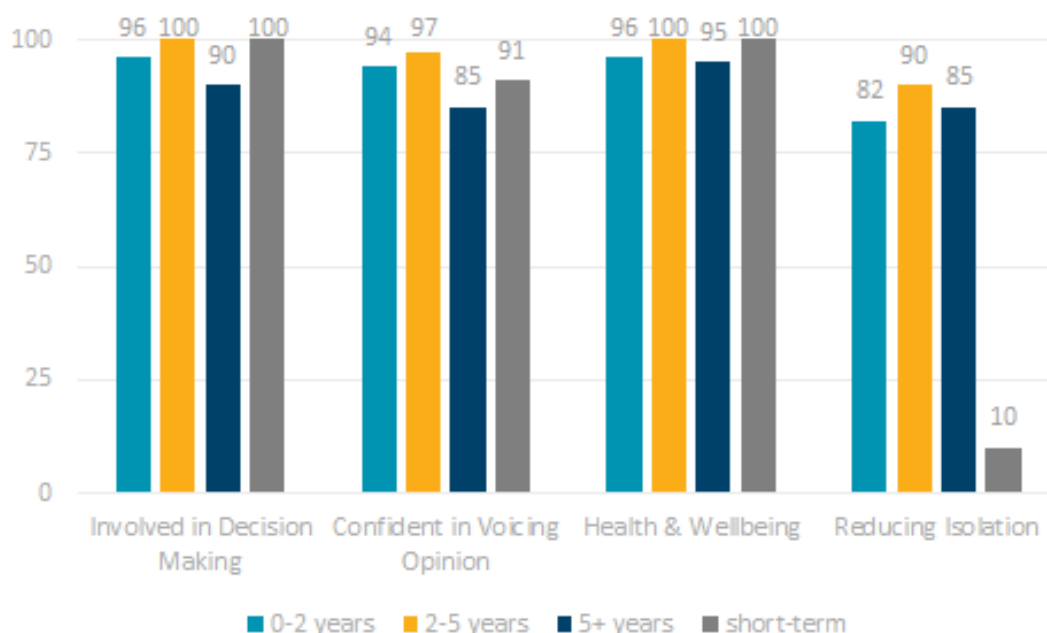
During 2022 we saw a change from virtual to in-person Advocate Preparation Courses, with 5 online and 2 in-person. We also ran 6 online training sessions on 5 different topics, including Mental Health Support, Autism Understanding and Awareness, Advocacy and Criminal Justice, Citizen Advocacy and Human Rights, and Adults with Incapacity Information Session. Sessions were attended by over over 40 volunteers, with positive feedback from participants on the range and content of sessions.

Our group training sessions now take place in-person, while the one-to-one elements of new volunteer preparation take place in-person, hybrid or online, guided by the needs and wishes of our volunteers.

Impact in 2022

Over the past 3 years we have looked at our outcomes and the difference Citizen Advocacy makes for people the longer they are matched. We also looked at the impact for our short-term Partnerships matched during the year. We gathered information from people accessing Citizen Advocacy, their Advocates, people making referrals, family members and from our Development Workers.

Outcomes Achieved in 2022



Tracking outcomes over the period of the pandemic has allowed us to observe any change to the impact of Citizen Advocacy relating to the pandemic and to the changes we have made to our working practices.

The direct advocacy support from Development Workers for people not yet matched with a volunteer has continued to have a positive impact for people involved for less than 2 years, and those achieving positive outcomes at an earlier stage remains higher in 2022 than before the pandemic.

We continued to see a lower number of people reporting increased confidence in those matched for over 5 years, where there are a larger number of Partnerships where we provide non-instructed advocacy. However this number has risen in 2022 compared to both 2020 and 2021. We had hoped this would happen with Partnerships able to meet in person again, which was so important for people who did not respond well to remote support.

For most groups the numbers of people achieving sustained or improved health and wellbeing was the same across the 3 year period, except from a small drop in the 5+ years matched group. This was due to some very particular circumstances of a very small number of Advocacy Partners, and we expect this to rise again in 2023.

2023 saw the trend to increased numbers of people achieving a reduction of experiencing loneliness and isolation continue, and we believe that this was also helped with the positive impact on Partners who attended the first few weeks of our Winter Warmer drop-in in December 2022.

Remembering Bill Gray

We were saddened to share the news of the death of Bill Gray in February 2023.

Bill was a founding member of Dunfermline Advocacy, and sat on the Board of Trustees for over 30 years. He was a constant in his commitment to Citizen Advocacy and to our aim of Friendship Changing Lives.

Bill was so proud of what Dunfermline Advocacy has achieved, and we were so pleased to capture some photos of Bill attending our 30th anniversary celebrations in the autumn of 2022.

Bill started his exploration of Disability Equality in 1988 when the Social Model of Disability was first introduced to Scotland. Bill then supported the development of several organisations including The Dunfermline Forum on Disability and Fife Independent Disability Network. Other activities included being appointed a Tribunal member for Social Security appeals, a member of the Crown Office's Equality Advisory Group, and a Committee member of Housing Options in Scotland.



In 2010 Bill was awarded the MBE for his services to Diversity and Disability Equality Training. In 2019 Bill received a Lifetime Achievement Award for his commitment to Citizen Advocacy and Dunfermline Advocacy, at that point for over 27 years of volunteering.

Our Chairperson, Johnathan Doran, said:

“Although Bill will sadly no longer join us at our table of trustees, the current Board are very aware that we are only able to continue growing the organisation in his absence because of the hard work and dedication that Bill and others exerted in founding Dunfermline Advocacy.

We all owe an enormous debt to people like Bill who quietly, and unassumingly, better their communities through projects such as Dunfermline Advocacy. Having marked its 30th year of growth in his good company last year, we will all do our best to continue the charity's story, with Bill having always played an important part.”

A Fond Farewell

On the 12th of November, exactly 22 years after joining the DA Staff team, Barbara McKenzie retired. Barbara joined the staff team as a Senior Development Worker on the Younger People's Project, funded by the Diana, Princess of Wales memorial Fund.

Barbara worked a variety of roles over the 22 years across most of our projects, including a maternity cover of the Co-ordinator/Manager role back in 2010/11. She spent most of her time supporting long-term Citizen Advocacy Partnerships, and had natural aptitude in recruiting local people to volunteer- no mean feat over a period spanning more than 2 decades.

However, Barbara actually joined DA earlier in the spring of 2001 when she responded to an article placed in the Limekilns newsletter about our work. Our Chief Executive matched her as a Citizen Advocate with Nan, as they had a shared love of dogs.



Barbara and Nan are still close friends, and while Barbara's role changed to be Nan's Power of Attorney rather than Citizen Advocate a few years ago, their Partnership continues to be a very positive example of a long term friendship changing lives.

Barbara has spent the last few months saying goodbye to her Partnerships, and ensuring that everyone knows who their new Development Worker is- check out our social media for photos of several of these farewell meetings.

Barbara asked for a no-fuss retirement, but the Team managed a small lunch to mark the occasion and say a fond farewell on her last working day- we hope that she isn't a stranger as she enjoys her well deserved retirement!



Treasurer's Report

Our income for 2022-23 was broadly similar to that of the previous year at £209, 882 (2021-22 £204, 471).

We did receive a little more by way of donations and gifts, as well as an additional management charge.



Costs increased by just over £11,000 largely due to an increase in staff costs and, as expected, higher heating and office running costs. Overall, we made a surplus of £12,607 in 2023 compared to £18,932 in 2022. The difference can be attributed to the aforementioned increase in staff and general running costs.

As a charity we are still facing the impact of the ongoing cost of living crisis and we anticipate this to continue for some time. As we always say, our staff are our greater asset and we were delighted to be able to award all staff a further pay increase in 2023-2024, incredibly important during these difficult times.

As previously mentioned, 2023 saw a significant increase in the charity's heating costs, placing further pressure on our limited resources. We hope that the move to the new premises with a more efficient heating system will see savings in these costs.

It is vital that we ensure we get maximum value for money from the funding that we receive. Our finances are expertly managed by our Administrator, Tricia Smith, with support from Rachel Annand, our Chief Executive. Rest assured, if there are savings to be made, they will find them. I would like to express massive thanks to them for their diligence and the support they give me as Treasurer.

Please see our full accounts for more information on our funding and how we used it. I would also like to thank our Independent Examiner, Thomson Cooper for producing the accounts and examining the charity's records.

Naturally, we could not provide our essential services without the support of our funders. I would like to say a big thank you to our main funders, Fife Health and Social Care Partnership, Fife Council and NHS Fife. A further thank you to them for awarding us an uplift in the grant for 2023-24 to help us during these challenging times.

I would also like to thank our other grant funders: The National Lottery Community Fund, The Robertson Trust, Henry Smith Charity, DWP Kickstart and Fife Voluntary Action.

Thanks also to the many local businesses and individuals who continue to support us. Finally, we have much to look forward to in 2023-24 and beyond, most notably the move to the new office. We hope that there will be cost savings and efficiencies following the move to a smaller premises and are excited at the prospect of spending many happy years in no 14.

Anne Adrain, Treasurer

Chief Executive's Report

I am so pleased to be reporting that the start of 2022 was not a repeat of the previous two years, which began with lockdowns, and uncertainty of what the pandemic would bring.

While the pandemic was certainly not over, we entered the year with hope for a year that would bring much more sustained in-person work and support across DA as a whole.



In 2022 the increase in numbers of people referred to DA remained significantly higher than in the years prior to the pandemic. 2022 saw us consolidate the many changes we made to the way we work, and these changes meant we were able to sustain the increase in number of people we supported as we had in 2021. I can already report that in 2023 we have seen once again numbers of people asking for support remain at this higher level. A significant challenge lies ahead supporting greater numbers with a smaller staff team while we seek to secure new sources of funding.

In writing this report I am reminded of a previous report several years ago where I reflected that the one constant at Dunfermline Advocacy that year had been change, and this has most certainly been the case over the past year, if not since March 2020.

That said, I would add that alongside change, I am proud to be reporting the other constant- that of a dedicated, committed and kind group of people we call Dunfermline Advocacy, who continue to support vulnerable people in the communities of West Fife.

While hoping for a slightly more settled year in 2024, there will be many challenges to face. I am confident that we have a fabulous Staff Team, alongside our dedicated volunteer Citizen Advocates and the support of the Board of Trustees we will be well prepared to surmount any challenges we face.

Final Thanks

2023 has seen the loss of two great sources of support to myself as the Chief Executive at DA. I met Bill Gray during my interview to join the Staff Team in 1999, and Bill was a great support to me while he was Chairperson and beyond, and I hope I continue to do his legacy proud.

In the Spring of 2001 I was working as part of the Development Worker Team and recruited Barbara as a Citizen Advocate.

The past 22 years have just flown by, and I wish Barbara a very happy retirement. I also wanted to take this opportunity to thank Barbara for her dedication and commitment to DA and the people she has supported over the past 22 years, but also my thanks for all her support to me over that time.

A handwritten signature in black ink that reads "Rachel Annand". The signature is written in a cursive, flowing style.

Rachel Annand, Chief Executive

Charity registration number SC021638 (Scotland)

DUNFERMLINE ADVOCACY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023



DUNFERMLINE ADVOCACY

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DUNFERMLINE ADVOCACY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The Board of Trustees present their Report, together with the accounts for the year ended 31 March 2023. The Charity was incorporated as a Scottish Charitable Incorporated Organisation (SCIO) on 27 June 2014. On 1 September 2014 the charitable activities and all assets and liabilities were transferred to the SCIO from the unincorporated Charity also known as Dunfermline Advocacy.

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 charity'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)".

Objectives and activities

The Charity is an independent voluntary organisation, which matches responsible individuals with vulnerable people living in West Fife. Dunfermline Advocacy promotes the benefit of people affected by disability, chronic illness, dementia or mental disorder (including mental illness, learning disability or personality disorder). Its objectives are to create Citizen Advocacy Partnerships, to provide Short-Term Citizen Advocates in case of urgent need, and to help build a fairer community.

The trustees have paid due regard to guidance issued by the Scottish Charity Regulator (OSCR) in deciding what activities the charity should undertake.

Achievements and performance

Business Review

The Charity has continued in the year to provide its core objectives. All aspects of the Charity have remained fairly constant from the previous year and there have been no significant changes to the way in which the Charity is managed.

Plans for the Future

The Charity will continue to raise and invest sufficient funds in order to meet the principal objectives of the Charity.

During 2022-2023 the Charity has consolidated new methods of working developed as a result of the Coronavirus pandemic, while also responding to the new challenges presented by the Cost of Living Crisis. The Charity is continuing to meet its core objectives and the staff team and volunteers have successfully embedded both in person and remote methods of working to support vulnerable people in West Fife. This has enhanced the sustainability of our work to be able to respond quickly and effectively to any future issues which may have the potential to disrupt our service, from local situations to global pandemics.

Financial review

The surplus for the year before actuarial gains and losses was £11,312. This comprises a surplus on unrestricted funds of £16,586 and a deficit on restricted funds of £5,274.

The Trustees have set aside, as a Designated Fund, a reserve for closure costs of £65,000 (2022 £60,000) .

DUNFERMLINE ADVOCACY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Reserves Policy

The Trustees are responsible for ensuring that Dunfermline Advocacy has sufficient resources and reserves to fulfil its objectives and levels of service both now and in the future.

In establishing the Reserves Policy, the Trustees consider the level of Unrestricted Reserves required to:

- ensure that the charity meets the required service delivery as agreed with the charity's funders.
- meet any unforeseen or unexpected future costs.
- cover any contingencies for wind down costs in the event that the core funding is not renewed.
- meet future planned expenditure related to a specific project or activity.

In the unlikely event that the charity would require to be wound up as a result of discontinued core funding, the Trustees have assessed that at 31 March 2023, £67,500 of reserves would be needed to enable the charity to meet its statutory and legal obligations. A Designated Reserve has been established for this purpose. At the start of the financial year, the balance on this reserve was £60,000. A further £5,000 has been transferred during the financial year to bring the total to £65,000 at 31 March 2023. The Trustees hope, over the next 2 financial years, to set aside further amounts to bring the Designated Reserve to a level that will meet all the statutory and legal obligations. This calculation will be reviewed and revised annually.

Principal Funding Sources

The principal sources of funding are grants from Fife Council and NHS Fife. The Charity also receives funding from The National Lottery Community Fund, Henry Smith Charity and The Robertson Trust.

The Trustees note that all of our grant funders have continued to support the Charity and provide their grants payments through the Coronavirus pandemic.

Risk Management

The Trustees have conducted a review of the major risks to which the Charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the Charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, advocates, partners (people using the service) and volunteers. These procedures are periodically reviewed to ensure that they continue to meet the needs of the Charity.

Structure, governance and management

The charity is a SCIO, governed by a constitution and controlled by a Board of Trustees. It is a registered Charity, number SC021638.

The trustees who served during the year and up to the date of signature of the financial statements were:

H Smith	(Resigned 27 October 2022)
B Gray	(Deceased 15 February 2023)
E Adrain	
S Paterson	(Resigned 7 February 2023)
L Turnbull	(Resigned 27 October 2022)
P Taylor	
J Burnett	(Resigned 27 October 2022)
J Doran	
M Hayden	(Appointed 27 October 2022 and resigned 3 October 2023)
A Comrie	(Appointed 7 February 2023)
S Heath	(Appointed 24 April 2023)

DUNFERMLINE ADVOCACY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Principal Address	14 Halbeath Road Dunfermline Fife KY12 7QX
Bankers	CAF Bank 25 Kings Hill Avenue Kent ME19 4JQ
Independent Examiner	Andrew Croxford CA 3 Castle Court Carnegie Campus Dunfermline Fife KY11 8PB
Charity Registration Number	SC021638

Trustees Induction and Training

The Board of Trustees are familiar with the practical work of the Charity.

New Trustees are provided with information about the Charity and the way it operates. In particular, they are provided with information about the following:-

- the obligations of Trustees;
- the main documents which set out the operational framework for the Charity;
- resourcing and the current financial position as set out in the latest published accounts; and future plans and objectives

Pay policy for senior staff

The Board of Trustees and the senior management team comprise the key management personnel of the Charity in charge of directing and controlling, running and operating the Charity on a day to day basis. All Trustees give their time freely and no member received remuneration in the year. Details of staff costs are disclosed in note 7 to the financial statements.

The pay of the senior staff is reviewed annually by the Trustees in the light of current economic conditions.

DUNFERMLINE ADVOCACY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Statement of trustees' responsibilities

The trustees 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).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and 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 provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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



E Adrain

Treasurer

Dated: 9 November 2023

DUNFERMLINE ADVOCACY

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DUNFERMLINE ADVOCACY

I report on the financial statements of the charity for the year ended 31 March 2023, which are set out on pages 6 to 20.

Respective responsibilities of trustees and examiner

The charity's trustees 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 (as amended). The charity's 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.

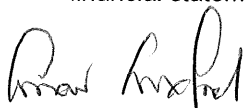
Basis of independent examiner's statement

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 the course of 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.



Andrew Croxford CA
3 Castle Court
Carnegie Campus
Dunfermline
Fife
KY11 8PB

Dated: 9 November 2023

DUNFERMLINE ADVOCACY

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2023

Current financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes				
Income from:					
Donations and legacies	2	131,031	74,351	205,382	202,471
Charitable activities	3	4,500	-	4,500	2,000
Total income		<u>135,531</u>	<u>74,351</u>	<u>209,882</u>	<u>204,471</u>
Raising funds					
Charitable activities	4	120,846	77,724	198,570	187,391
Total resources expended		<u>120,846</u>	<u>77,724</u>	<u>198,570</u>	<u>187,391</u>
Net incoming/(outgoing) resources before transfers					
		14,685	(3,373)	11,312	17,080
Gross transfers between funds		1,901	(1,901)	-	-
Net incoming/(outgoing) resources		<u>16,586</u>	<u>(5,274)</u>	<u>11,312</u>	<u>17,080</u>
Other recognised gains and losses					
Actuarial gain/(loss) on defined benefit pension schemes		1,295	-	1,295	1,852
Net movement in funds		<u>17,881</u>	<u>(5,274)</u>	<u>12,607</u>	<u>18,932</u>
Fund balances at 1 April 2022		<u>69,819</u>	<u>30,195</u>	<u>100,014</u>	<u>81,082</u>
Fund balances at 31 March 2023		<u><u>87,700</u></u>	<u><u>24,921</u></u>	<u><u>112,621</u></u>	<u><u>100,014</u></u>

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

All income and expenditure derive from continuing activities.

DUNFERMLINE ADVOCACY

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Prior financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes			
<u>Income from:</u>				
Donations and legacies	2	123,311	79,160	202,471
Charitable activities	3	2,000	-	2,000
Total income		125,311	79,160	204,471
<u>Expenditure on:</u>				
Charitable activities	4	117,600	69,791	187,391
Total resources expended		117,600	69,791	187,391
Net incoming/(outgoing) resources before transfers		7,711	9,369	17,080
Gross transfers between funds		6,660	(6,660)	-
Net incoming/(outgoing) resources		14,371	2,709	17,080
Other recognised gains and losses				
Actuarial gain on defined benefit pension schemes		1,852	-	1,852
Net movement in funds		16,223	2,709	18,932
Fund balances at 1 April 2021		53,596	27,486	81,082
Fund balances at 31 March 2022		69,819	30,195	100,014

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

All income and expenditure derive from continuing activities.

DUNFERMLINE ADVOCACY

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	8		1,561		1,360
Current assets					
Debtors	9	420		303	
Cash at bank and in hand		140,894		139,435	
		<u>141,314</u>		<u>139,738</u>	
Creditors: amounts falling due within one year	10	(10,350)		(15,669)	
Net current assets			130,964		124,069
Total assets less current liabilities			132,525		125,429
Defined benefit pension liability	11		(19,904)		(25,415)
Net assets			<u>112,621</u>		<u>100,014</u>
Funds					
Restricted funds	12		24,921		30,195
<u>Unrestricted funds</u>					
Designated funds		65,000		60,000	
General unrestricted funds	13	42,604		35,234	
Pension Deficit Reserve	13	(19,904)		(25,415)	
		<u>87,700</u>		<u>69,819</u>	
			<u>112,621</u>		<u>100,014</u>

The financial statements were approved by the Trustees on 9 November 2023



E Adrain
Trustee

DUNFERMLINE ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Dunfermline Advocacy is a SCIO, governed by a constitution and controlled by a board of Trustees. The registered office address is 2 Halbeath Road, Dunfermline, Fife, KY12 7QX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity'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)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity 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. The trustees have considered a period of 12 months from the date of approval of 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 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.

1.4 Incoming resources

Income is recognised when the charity 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 are recognised once the charity has been notified of the donation, 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.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include costs linked to the strategic management of the charity.

DUNFERMLINE ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 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:

Fixtures and fittings	20% straight line
Computers	33.3% straight line

1.6 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.

1.7 Financial instruments

The charity 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 charity's balance sheet when the charity 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

The cost of providing benefits under defined benefit plans is determined separately for each plan using the projected unit credit method, and is based on actuarial advice.

The change in the net defined benefit liability arising from employee service during the year is recognised as an employee cost. The cost of plan introductions, benefit changes, settlements and curtailments are recognised as incurred.

DUNFERMLINE ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

The net interest element is determined by multiplying the net defined benefit liability by the discount rate, taking into account any changes in the net defined benefit liability during the period as a result of contribution and benefit payments. The net interest is recognised in income/(expenditure) for the year.

Remeasurement changes comprise actuarial gains and losses, the effect of the asset ceiling and the return on the net defined benefit liability excluding amounts included in net interest. These are recognised immediately in other recognised gains and losses in the period in which they occur and are not reclassified to income/(expenditure) in subsequent periods.

The net defined benefit pension asset or liability in the balance sheet comprises the total for each plan of the present value of the defined benefit obligation (using a discount rate based on high quality corporate bonds), less the fair value of plan assets out of which the obligations are to be settled directly. Fair value is based on market price information, and in the case of quoted securities is the published bid price. The value of a net pension benefit asset is limited to the amount that may be recovered either through reduced contributions or agreed refunds from the scheme.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022
	£	£	£	£	£
Donations and gifts	5,405	-	5,405	3,816	3,816
Grants received	120,126	74,351	194,477	113,995	193,155
Donated goods and services	5,500	-	5,500	5,500	5,500
	<u>131,031</u>	<u>74,351</u>	<u>205,382</u>	<u>123,311</u>	<u>202,471</u>
Grants receivable for core activities					
NHS Fife	90,293	-	90,293	85,369	85,369
Fife Council	29,833	-	29,833	28,626	28,626
National Lottery Community Fund - Changing Lives	-	-	-	-	34,705
Robertson Trust - Changing Lives	-	-	-	-	14,500
Henry Smith - Changing Lives	-	10,600	10,600	-	20,600
FCL - Long Term	-	38,600	38,600	-	-
Kickstart	-	12,610	12,610	-	3,000
Fife Voluntary Action	-	12,541	12,541	-	6,355
	<u>120,126</u>	<u>74,351</u>	<u>194,477</u>	<u>113,995</u>	<u>193,155</u>

DUNFERMLINE ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Charitable activities

	Total 2023 £	Total 2022 £
Management charges	4,500	2,000

4 Charitable Activities

	2023 £	2022 £
Staff Costs	169,515	163,493
Depreciation and impairment	1,577	1,298
Staff & volunteer expenses	1,424	1,979
Rent, rates & insurance	7,453	6,852
Heat & light	4,592	2,613
Repairs, replacements & cleaning	1,508	1,065
Subscriptions	382	379
Other Interest - Defined Benefit Pension	525	252
Computer costs	-	773
	<u>186,976</u>	<u>178,704</u>
Share of support costs (see note 5)	9,434	6,597
Share of governance costs (see note 5)	2,160	2,090
	<u>198,570</u>	<u>187,391</u>
Analysis by fund		
Unrestricted funds	120,846	117,600
Restricted funds	77,724	69,791
	<u>198,570</u>	<u>187,391</u>

DUNFERMLINE ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

5 Support costs

	Support costs £	Governance costs £	2023 £	Basis of allocation
Printing, postage & stationery	2,893	-	2,893	Direct
Telephone	1,419	-	1,419	Direct
Publicity and sundry office costs	5,122	-	5,122	Direct
Independent Examiner's remuneration	-	2,160	2,160	Direct
	<u>9,434</u>	<u>2,160</u>	<u>11,594</u>	

For the year ended 31 March 2022

	Support costs £	Governance costs £	2022 £	Basis of allocation
Printing, postage & stationery	337	-	337	Direct
Telephone	1,233	-	1,233	Direct
Publicity and sundry office costs	5,027	-	5,027	Direct
Independent Examiner's remuneration	-	2,090	2,090	Direct
	<u>6,597</u>	<u>2,090</u>	<u>8,687</u>	

The Charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Refer to the table for the basis of apportionment and the analysis of support and governance costs.

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

DUNFERMLINE ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Employees

Number of employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Core	4	3
Projects	3	4
	<u>7</u>	<u>7</u>
	<u><u>7</u></u>	<u><u>7</u></u>

Employment costs

	2023	2022
	£	£
Wages and salaries	153,046	143,333
Social security costs	8,340	11,999
Other pension costs	8,129	8,161
	<u>169,515</u>	<u>163,493</u>
	<u><u>169,515</u></u>	<u><u>163,493</u></u>

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

8 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 1 April 2022	9,931	11,760	21,691
Additions	1,778	-	1,778
Disposals	(1,314)	(5,656)	(6,970)
	<u>10,395</u>	<u>6,104</u>	<u>16,499</u>
At 31 March 2023	<u>10,395</u>	<u>6,104</u>	<u>16,499</u>
Depreciation and impairment			
At 1 April 2022	9,732	10,599	20,331
Depreciation charged in the year	551	1,026	1,577
Eliminated in respect of disposals	(1,314)	(5,656)	(6,970)
	<u>8,969</u>	<u>5,969</u>	<u>14,938</u>
At 31 March 2023	<u>8,969</u>	<u>5,969</u>	<u>14,938</u>
Carrying amount			
At 31 March 2023	<u>1,426</u>	<u>135</u>	<u>1,561</u>
	<u><u>1,426</u></u>	<u><u>135</u></u>	<u><u>1,561</u></u>
At 31 March 2022	<u>199</u>	<u>1,161</u>	<u>1,360</u>
	<u><u>199</u></u>	<u><u>1,161</u></u>	<u><u>1,360</u></u>

DUNFERMLINE ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

9 Debtors	2023	2022
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	420	303
	<u> </u>	<u> </u>
10 Creditors: amounts falling due within one year	2023	2022
	£	£
Other creditors (see below)	5,692	10,541
Accruals and deferred income	4,658	5,128
	<u> </u>	<u> </u>
	<u>10,350</u>	<u>15,669</u>

Dunfermline Advocacy continues to act as an agent for the Fife Advocacy Forum. At the start of the financial year the balance due was £10,541, during the year £4,849 was spent. The charity will continue to administer the Fund until such time that it is either able to open a bank account in its own name or all of the money has been spent.

11 Retirement benefit schemes

Defined contribution schemes

Dunfermline Advocacy operates a defined contribution pension scheme for the benefit of its employees. The defined benefit scheme is closed to new members and future accrual.

Defined benefit schemes

SCHEME: The Pensions Trust – Scottish Voluntary Sector Pension Scheme

The company participates in the scheme, a multi-employer scheme which provides benefits to some 82 non-associated employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore, it accounts for the scheme as a defined contribution scheme

Valuation

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK. The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme

DUNFERMLINE ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11 Retirement benefit schemes

(Continued)

Funding policy

A full actuarial valuation for the scheme was carried out at 30 September 2020. This actuarial valuation was certified on 21 December 2021 and showed assets of £153.3m, liabilities of £160.0m and a deficit of £6.7m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions (for the Scheme as a whole)

From 1 April 2022 to 31 May 2024:	£1,507,960	per	annum
		(payable monthly and increasing by 3% each on 1 April)	

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the scheme liabilities.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2017; this valuation showed assets of £120.0m, liabilities of £145.9m and a deficit of £25.9m. To eliminate this funding shortfall, payments consisting of £1,404,638 per annum, increasing by 3% each 1 April until 30 September 2026.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

Key assumptions

2023	2022
%	%
5.40	2.30
=====	=====

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

STATEMENT OF FINANCIAL ACTIVITIES IMPACT

	2023	2022
	£	£
Interest expense	525	252
Remeasurements - impact of any change in assumptions	1,295	976
Administration costs (included in deficit contributions)	1,425	1,425
Remeasurements - amendments to the contribution schedule	-	876
Contributions paid in respect of future service	4,940	4,940
	=====	=====
Costs recognised in SOFA	8,185	8,469

DUNFERMLINE ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

11 Retirement benefit schemes (Continued)

PRESENT VALUE OF PROVISION

Reconciliation of opening and closing provisions

	2023	2022
	£	£
Provision at start of period	25,415	31,618
Unwinding of the discount factor (interest expense)	525	252
Deficit contribution paid	(4,741)	(4,603)
Remeasurements - impact of any change in assumptions	(1,295)	(976)
Remeasurements - amendments to the contribution schedule	-	(876)
	<u>19,904</u>	<u>25,415</u>

The following schedule details the deficit contributions agreed between the company and the scheme at at each year end period:

Year ending	31 March 2023	31 March 2022	31 March 2021
	£	£	£
Year 1	4,884	4,741	4,603
Year 2	5,030	4,884	4,741
Year 3	5,181	5,030	4,884
Year 4	5,336	5,181	5,030
Year 5	1,832	5,336	5,181
Year 6	-	1,832	5,336
Year 7	-	-	2,748
Year 8	-	-	-
Year 9	-	-	-
Year 10	-	-	-
Year 11	-	-	-
Year 12	-	-	-
Year 13	-	-	-
Year 14	-	-	-

DUNFERMLINE ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

12 Restricted funds

Restricted funds comprise of grants to fund the Friendship Changing Lives Project (FCL) which commenced in July 2019.

	Movement in funds				Balance at 31 March 2023 £
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	
FCL National Lottery Community Fund	11,159	-	(10,351)	-	808
FCL Henry Smith Charity	8,142	10,600	(14,211)	-	4,531
FCL The Robertson Trust	10,880	-	(10,880)	-	-
Kickstart	14	12,610	(10,723)	(1,901)	-
Fife Voluntary Action - Community Connections	-	9,841	(3,669)	-	6,172
Fife Voluntary Action - Winter Warmer	-	2,700	(2,469)	-	231
Covid 19 Long Term Support Grant - Henry Smith	-	38,600	(25,421)	-	13,179
	<u>30,195</u>	<u>74,351</u>	<u>(77,724)</u>	<u>(1,901)</u>	<u>24,921</u>

For the year ended 31 March 2022

	Movement in funds				Balance at 31 March 2022 £
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	
FCL National Lottery Community Fund	10,432	34,705	(31,918)	(2,060)	11,159
FCL Henry Smith Charity	6,174	20,600	(16,632)	(2,000)	8,142
FCL The Robertson Trust	10,880	14,500	(14,500)	-	10,880
Kickstart	-	3,000	(2,986)	-	14
Fife Voluntary Action - Community Connections	-	6,355	(3,755)	(2,600)	-
	<u>27,486</u>	<u>79,160</u>	<u>(69,791)</u>	<u>(6,660)</u>	<u>30,195</u>

Restricted funds comprise of grants to fund the Friendship Changing Lives Project (FCL) which commenced in July 2019, the Community Connections project and to run a Winter Warmer Drop-In. Grants have been received from The Robertson Trust, Henry Smith Foundation and National Lottery. The Community Connections and Winter Warmer Projects were funded by grants administered by Fife Voluntary Action. The transfer from Kickstart to Unrestricted Funds represents the unused balance which did not require to be returned to the funder and there were no restrictions on its use.

DUNFERMLINE ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

13 Unrestricted Funds

	Movement in funds					Balance at 31 March 2023
	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Revaluations, gains and losses	
	£	£	£	£	£	£
General fund	35,234	135,531	(125,062)	(3,099)	-	42,604
Pension deficit reserve	(25,415)	-	4,216	-	1,295	(19,904)
Designated fund	60,000	-	-	5,000	-	65,000
	<u>69,819</u>	<u>135,531</u>	<u>(120,846)</u>	<u>1,901</u>	<u>1,295</u>	<u>87,700</u>

For the year ended 31 March 2022

	Movement in funds					Balance at 31 March 2022
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Revaluations, gains and losses	
	£	£	£	£	£	£
General fund	40,214	125,311	(121,951)	(8,340)	-	35,234
Pension deficit reserve	(31,618)	-	4,351	-	1,852	(25,415)
Designated fund	45,000	-	-	15,000	-	60,000
	<u>53,596</u>	<u>125,311</u>	<u>(117,600)</u>	<u>6,660</u>	<u>1,852</u>	<u>69,819</u>

The General Fund includes amounts provided by funders such as NHS Fife and Fife Council, which have been given to the Charity to be used on specific projects which carry over into the following financial period and are in furtherance of the Charity's overall aims and objectives.

The Designated Fund represents a provision for any closure costs attaching to the Charity ceasing to operate.

DUNFERMLINE ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

14 Analysis of net assets between funds

	Restricted Funds	General	Designated	Pension Deficit	Total
	2023	2023	2023	2023	2023
	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:					
Tangible assets	-	1,561	-	-	1,561
Net current assets	24,921	41,043	65,000	-	130,964
Provisions and pensions	-	-	-	(19,904)	(19,904)
	<u>24,921</u>	<u>42,604</u>	<u>65,000</u>	<u>(19,904)</u>	<u>112,621</u>

	Restricted Funds	General	Designated	Pension Deficit	Total
	2022	2022	2022	2022	2022
	£	£	£	£	£
Fund balances at 31 March 2022 are represented by:					
Tangible assets	-	1,360	-	-	1,360
Net current assets	30,195	33,874	60,000	-	124,069
Provisions and pensions	-	-	-	(25,415)	(25,415)
	<u>30,195</u>	<u>35,234</u>	<u>60,000</u>	<u>(25,415)</u>	<u>100,014</u>

15 Related party transactions

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

16 Donated Services

The Charity is indebted to Fife Council for providing office premises rent free. The valuation placed upon this contribution by the Trustees is £5,500 per annum. The income equivalent is recognised within incoming resources as a donated service, and an equivalent charge is included within rent, rates and insurance.

