

# Annual Report and Financial Statements

For the year ended 31 March 2025



Positive Outcomes  
Transparency



Great Communication Timely and responsive Professional

# Advocacy

Knowledgeable Person-centred approach

# Empowerment

Being heard and understood  
Consistent and Reliable

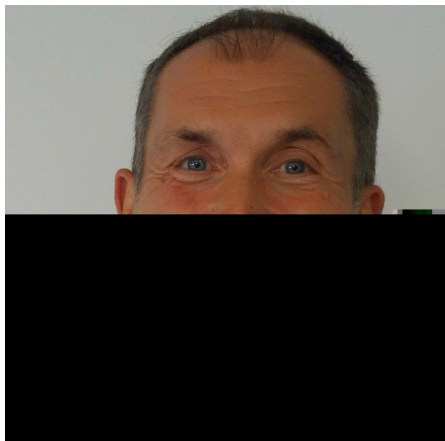
# Accessibility



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# Welcome from the Chair



The past year has continued to bring significant change and growing economic and global uncertainty. High inflation remains a key driver of the rising cost of living, and new tariffs risk compounding these pressures.

Reforms to the welfare system, recently announced by the Secretary of State for Work and Pensions, are expected to have a profound and detrimental impact on many of those we support.

Local authorities continue to face unrelenting financial pressures, grappling with rising costs and soaring demand, particularly in social care within a rapidly evolving landscape. Increasing devolution of powers and budgets, the growth of combined authorities and

mayoral areas and new models of governance are reshaping how decisions are made, and services are commissioned at a local level. While this brings opportunities for more tailored responses to community needs, it also raises challenges around consistency, equity, and access.

In parallel, changes within the NHS, including integrated care systems and shifts in commissioning structures are creating both opportunities and uncertainties for health and social care providers. These reforms have the potential to support more joined-up care but require careful navigation to ensure the voices of those with complex needs are not lost in the process.

All of these developments disproportionately affect the most disadvantaged in our society, driving increased demand for POhWER's advocacy, information, and advice services. Yet, funding frequently falls short of this rising need. We continue to work closely with commissioners and partners to ensure our services remain accessible, responsive and impactful.

This year also marked a leadership transition. We extend our thanks to Vicky Browning, our interim Chief Executive, for her contribution, and to Dr Felix Davies who served as our CEO from September 2024 to May 2025. We are pleased to welcome Belinda Phipps as our interim CEO from 17 June 2025.

We have begun shaping our new strategy for 2025 and beyond. Developed in collaboration with our major stakeholders, it explores emerging models of advocacy and care. At its core, our new strategy will reaffirm our strong commitment to delivering vital, person-centred advocacy and demonstrating the real impact of our work.

Despite ongoing economic headwinds, we are proud to have reached over 45,824 clients through our advocacy services this year.

This achievement is thanks to the dedication of our staff and volunteers, who continue to go above and beyond. We are also fortunate to have an experienced and engaged Board of Trustees whose diverse expertise ensures that POhWER remains ambitious, resilient, and focused on delivering excellence.

We wish to acknowledge the late Janet Douglas, our Company Secretary and Governance Manager, whose recent passing was a great loss to the charity. Janet's dedication, professionalism, and wise counsel made a significant and lasting contribution to our governance and to the preparation of this annual report. She will be greatly missed and warmly remembered.

As we look ahead, we remain steadfast in our mission: to uphold rights, tackle inequality and ensure that every voice is heard.

*Tony Kildare*

**Antony Kildare**  
Chair of Board of Trustees

# Our Vision, Mission and Values

## Our Vision

Upholding rights and tackling inequalities for those who need to have their voice heard.

## Our Mission

To deliver high quality advocacy, information and advice services empowering people to have a voice and to make a real difference to their lives.

## Our Values

- **P**rofessional – We are committed to working in a confidential and person-centred way. Being professional, respectful, reliable, honest and independent.
- **E**mpowering – We will empower people to develop their skills and confidence, stand up for their rights and regain control. Thus creating a culture of enablement, not dependency.
- **O**pen, free and fair – We will deliver services that are free to use and accessible to all members of the community while encouraging and valuing differences and diversity and always working in a fair and open way.
- **P**ositive difference – We will ensure that our passion for our work results in a positive difference to people's lives and use the learning from our casework to have a positive impact on the delivery of services in the future.
- **L**ocal – We will engage with local communities in the areas that we serve, understanding their specific needs and determining the best way to meet these.
- **E**ngaging – We will meaningfully listen and engage with people and groups to ensure they are involved in the design, delivery and evaluation of our services, ensuring we are a pioneering client and needs led organisation.

**Our values are our core principles, the qualities and beliefs that drive all of our work. We put people at the heart of everything we do in the way we work with our beneficiaries, partners and stakeholders and, equally importantly, with each other.**

# What is Advocacy?

POhWER's mission is to empower people through advocacy, information, advice and guidance to give people the tools, help, and support they need to allow them to be involved and make their own choices and decisions about their lives.

Any person at a point in their life may need support to navigate their own path and be supported to have choice and an independent voice.

Advocacy helps you to understand your rights and entitlements as given to us in the Human Rights Act 1998.

POhWER's advocates seek to empower people, not to create dependency but to promote independence. They walk alongside you to navigate life challenges at a particularly challenging time when anyone can need support regardless of their lived experience or situation.

POhWER shapes its services around the needs of each individual, supporting them as a whole person not as a label, issue or problem statement.

## Types of advocacy

### Statutory Advocacy

In certain circumstances a person has the legal right to an advocate including under the Care Act, Mental Capacity Act, and Mental Health Act.

### Care Act Advocacy

The Care Act says that local councils must involve people in decisions about their care and support needs. If it would be difficult for someone to be involved without support, the council must make sure they get the help they need. If the person doesn't have someone who can help them they have the right to have an independent Care Act Advocate.



### NHS Complaints Advocacy

This is also called Independent Health Complaints Advocacy (IHCA). NHS Complaints Advocates help people to use the complaints process to raise a complaint about NHS funded treatment or care.



### Independent Mental Capacity Advocacy (IMCA)

An IMCA is an advocate who has been specially trained to support people who are not able to make certain decisions for themselves (they lack the capacity) and do not have family or friends who are able to speak for them. IMCAs do not make decisions and they are independent of the people who do make the decisions.

## How can POhWER staff or volunteers help you?

Our POhWER colleagues can help a person to speak up for themselves and understand the process they are going through. They can support them to understand what their rights are and what choices are available to them to ensure that they are central to important decisions being made about them. Advocates can also speak up for people when they are unable to do this for themselves.

They can help you to understand what your options are when you are facing difficult or challenging issues and can help you to understand what your options are, prepare for and take part in meetings, tribunals, raise queries or concerns and access information in the format which is most suitable for you. Advocates can also provide information and signpost people to other helpful services.

Visit <https://youtu.be/ulbzWYiqyuEf> to watch our short video about what advocacy is.

### Non-Statutory Advocacy

Non-statutory advocacy services help those who fall outside the eligibility criteria for statutory services in Health and Social care. Advocacy can support people who are facing challenges in getting resolutions for issues impacting on their daily lives in relation to health and social care, housing and other public service provision.

### Regulatory - Fitness to Practice Advocacy

that can support people who are involved in complaints about the fitness to practice cases of a registered health or social care professional, overseen by the professions regulatory body.



### Community Advocacy

Community Advocates can support people who find it difficult to put their views across or feel they aren't being listened to and need help to navigate an issue they are facing.



### Self-Advocacy

Self-Advocacy is representing your own views and wishes and asking for what you need or want. It gives you the ability to make your voice heard and take part in important decisions which are being made about you including how and where you live.





## Deprivation of Liberty Safeguards (DoLS)/ Liberty Protection Safeguards (LPS)

If a person is deprived of their liberty under the Mental Capacity Act, an IMCA will be appointed to protect their human rights and make sure the deprivation is lawful, reasonable and in their best interests. The IMCA supports the person and collects information about them including their beliefs, values, and previous behaviour in order to represent their wishes.



## Relevant Person's Paid Representative Service (RPPR)

Everyone who is deprived of their liberty under the Mental Capacity Act must have a representative. This could be a family member or a friend, but if there is no one suitable it could be a Paid Representative also known as an RPPR. RPPRs are qualified advocates who have specialist knowledge of the Mental Capacity Act and Deprivation of Liberty Safeguards legislation.



## Independent Mental Health Advocacy (IMHA)

An IMHA is an independent advocate who is trained in the Mental Health Act and supports people who are being treated under the Act to understand their rights and participate in decisions about their care and treatment. IMHAs can support people who are detained in hospital, and people living in the community who are receiving Supervised Community Treatment or are subject to Guardianship under the Act.



## Children's and Young People's Advocacy including Child and Adolescent Mental Health Services (CAMHS)

CAMHS advocacy support is provided within both private and NHS hospitals across the country. Advocates provide drop-in services for the young people to access advocacy on a regular basis. Advocates support individuals to have their voice heard or work with groups of young people to raise issues they have identified.



## Culturally Appropriate Advocacy

Advocacy that aims to meet the cultural needs of individuals and seek to redress the health inequalities and outcomes experienced by people from racially minoritised backgrounds who are more likely to experience difficulties in access and treatment in mental health services.



## Volunteer Advocacy

POhWER has developed an engaging volunteering offer that promotes and supports relevance in the local communities where we work and builds community resilience and for individuals promoting inclusion and the opportunity to use existing skills to give back to society and learn new skills in life's pathway. Co-production is an integral part of how we work and our volunteers are central to this process.



### Volunteer Advocates

Volunteer advocates work as an integral part of an advocacy team delivering advocacy to support understanding of rights and what choices are available to empower people to have choice and control in their lives.

## Peer Advocacy

Peer Advocates are volunteers with lived experience of using public authority services. They share their experience and provide practical support and encouragement. Peer Advocates are matched with someone who has similar needs and issues to support them to develop new skills and gain confidence.



## Group Advocacy

Group Advocacy brings people with similar needs and issues together to support each other. These groups give people the opportunity to work together, share their experiences and raise joint concerns. Sometimes the group has a facilitator who supports the running of the group and sometimes these groups are self-supporting.



## Instructed Advocacy

Instructed Advocacy is when a person is able to tell the advocate what their needs and wishes are and what support they need. They are able to ask the advocate for support and tell them what actions they would like to be taken on their behalf.

## Non-Instructed Advocacy

When a person is unable to communicate their wishes and needs for reasons such as temporary unconsciousness, brain injury, dementia etc., an advocate will use techniques such as observing the person, speaking to people who know them well or care for them to build a profile of the person's needs and wishes and use this to make sure their best interests are represented and that the voice of the person can still be heard.

# Strategic Report 2024-2025

This has been a year of reflection on our consolidation of the previous year and informed and considered growth on where and how we can promote and provide advocacy to meet growing and complex needs of people that can benefit from our services.

As we move towards the final year of our current strategy, we have co-produced and delivered models of advocacy into areas where advocacy has not been previously available to support individuals finding it challenging to navigate complex systems and processes. This builds on our mission to empower people to have a voice and make a real difference to their lives and recognises the growing support needs across many areas in the public and charitable sectors.

We provided vital advocacy, information and empowerment through a range of statutory and non-statutory advocacy, advice and guidance services to over 46,380 clients each year, many of whom have multiple needs, resulting in over 79,698 client focused interventions. We also provided 32,000 downloads of information, self-help and referral documents from the POhWER website.

We are now in the final year of our current five-year strategy, which you can read here: <https://www.pohwer.net/strategy-2020-2025>.

## Areas of focus 2024-2025

Like many charities, POhWER has continued to provide advocacy and empowerment services in a financially challenging environment with growing unmet needs not only in the health and social care environment where our core advocacy models operate, but across the dimensions of people's daily lives and interactions in society with third sector and public sector service providers.

Over the last year we have continued to deliver high quality advocacy services in the health and social care environment providing statutory advocacy services where we are seeing increasing demand with no resulting increase in real terms to fund our work. To alleviate the reduction in preventive advocacy services we have used our rich source of data information to work with commissioners and stakeholders to develop pilot projects to bring real added value to those people we meet who have unmet needs, to not only provide benefit to the individual but also to create systemic improvement. These benefits have the potential to stretch across health and social care with evolving models of advocacy that create solutions across interconnecting areas of people's lives.

We have laid the foundations of our new volunteer strategy to recognize and reaffirm that there is no higher form of empowerment than learning and to be able to support others with life challenges through your own lived experience or learning. POhWER was founded by individuals who gave their time and lived experience freely to promote the voice of others. Volunteering is at our roots and our new strategy will strengthen our connection to the benefits and value it creates.

We have invested in our systems and digital capability to allow us to better evidence the value of advocacy to individuals and health and social care systems but also to promote its value into markets where there is significant unmet need that advocacy models can seek to engage with to promote individual and systemic improvements.



## Outcomes and Achievements

### Financial performance

POhWER's income for 2024-2025 was £15,975.771, with costs of £15,854.802, yielding a surplus of £121,136.

### Beneficiary reach

We had 291,639 webpage views and 32,000 downloads of information, self-help and referral documents from the POhWER website.

This year, POhWER provided advocacy support to 45,824 people and information, advice and signposting to 556 people who faced extensive and often multiple challenges in securing their rights and entitlements within public services, including 23,678 new advocacy clients and 320 new clients with information, guidance and signposting.

People contacted POhWER for help with a range of issues which included, among others, aspects of clinical treatment, attitude of staff, complaints handling, safeguarding, needs assessment and more.

87% of the people we helped gave our services a rating of five out of five.

### Geographical reach

POhWER holds 66 contracts delivering information, advice and advocacy services across the UK.

We hold 13 contracts with the NHS or private providers and deliver Secure and Complex Advocacy services in 66 units.

In addition to this we provided spot purchase advocacy in 171 areas to individuals and organisations across England and Wales.

### Raising awareness

It remains incredibly important to continue to raise awareness amongst those who are in need or may benefit from advocacy and to educate those who can promote and support people's right to advocacy. We continue to support the voice of our clients by sharing their experiences and challenges to raise awareness, tell stories and educate others promoting access to advocacy to promote wellbeing and empower individuals and

communities to strive for an equal society.

In the past year, POhWER received 29 pieces of media coverage with an estimated 1.67m views and a potential audience of 211m.

### External engagement and digital activity

This year we produced 14 new short informational videos, 11 of which were co-produced with the help of our Deaf Advocacy Partners. Our videos attracted 21,000 views via our YouTube Channel.

Our Impact Report can be found on our website: <https://www.pohwer.net/our-impact>

### Influencing

At POhWER, we recognise the critical role advocacy plays across both health and social care in ensuring that people's voices are heard, their rights respected and their needs met. There is an increasing need to build awareness of the tangible difference advocacy can make, not only in improving outcomes for individuals, but in preventing crisis, reducing avoidable hospital admissions or readmissions and supporting the sustainability of the NHS and local authority services.

Over the past year, we've engaged with a wide range of stakeholders, including health and social care commissioners, Integrated Care Boards (ICBs), county councils, housing providers and potential staff and volunteers, to raise awareness of the value of advocacy. This has become especially important as commissioning structures evolve, with ICBs now holding broader responsibility for population health and integrated service delivery, and local authorities reassessing priorities in light of increasing demand and funding pressures.

Through lived experience stories, we've shown how advocacy helps people navigate increasingly complex health and social care systems. These stories have also challenged assumptions about who can be an advocate, demonstrating that qualities such as empathy, communication and listening skills often matter more than a previous career in health or care. Many of our advocates bring diverse experiences from other sectors, and sharing their journeys has helped us meet our recruitment targets.

We've also been working across national and regional media to increase understanding of



advocacy, particularly among journalists and the general public. Our goal is to highlight the essential support advocates provide, including during the NHS complaints process, social care reviews, safeguarding concerns and when individuals face difficult transitions between services or settings.

Looking ahead, with the upcoming NHS 10-Year Plan and further alignment between ICBs and local authority commissioning and Mental Health Act amendments, we will continue to champion the role of advocacy in integrated, person-centred model .

As both ICBs and county councils seek to improve outcomes and deliver value for money, it is vital they recognise the preventative, empowering role advocacy plays. Advocacy doesn't just respond to issues, it helps stop them from escalating, and ensures people are actively involved in decisions about their care and lives.

## Safeguarding

Safeguarding is fundamental to our Independence, culture and practice and we strive to promote, uphold and maintain people's rights to live a life free from abuse and to be empowered and supported to raise concerns as they are experienced by the person subject to abuse. To ensure that we fulfil our safeguarding duty we invited independent external auditors into our Charity in 2024 to review our culture and compliance to statutory legislation and regulatory requirements

“ There is a clear awareness of safeguarding throughout POhWER, the nature of the services they deliver are underpinned by safeguarding protocols. There is visibility of the topic throughout all levels of the organisation from frontline staff into the executive and Board. Safeguarding is seen as a priority throughout POhWER and this is driven by a dedicated safeguarding team and the passion by senior leaders. ”

**Independent Safeguarding Auditor,  
RLB Safeguarding**

In 2024-25, POhWER Advocates and Hub advisors identified 934 types of abuse relating to 552 people we supported. 762 alerts were made to responsible bodies.

Because of the independence of our advocates and advisors, more than 400 safeguarding concerns became known either through direct advocate observation or through direct disclosure from the people affected who our advocates and advisors supported. These concerns may never have been raised and acted upon without the involvement of our independent advocates and advisors to support the voice of our clients. These concerns often relate to medication administration errors, neglect and organisational abuse which can frequently be linked to staff shortages or use of temporary staff affecting the consistency and quality of an individual's care. POhWER will continue to use the information we compile on safeguarding to highlight these issues to the relevant statutory bodies and regulators.

## New advocacy services

Working in partnership and collaboration with partners and stakeholders, POhWER has developed and implemented models of training and advocacy into national infrastructure providers and social living providers across England. These services promote individual rights but also support organisations with accessibility and meeting their duties under the Equality Act 2010 and regulatory requirements

We have continued to provide and to further develop additional advocacy services that support people's unmet needs in the community following discharge from mental health services.

## Community engagement

To ensure our services are accessible and people are aware of their right to advocacy or their responsibility as a professional to refer for advocacy, we continue to not only raise awareness of advocacy but offer training in advocacy, the legislation that underpins it to individuals in communities, professionals and organisations that need to facilitate and support its availability. By educating individuals and organisations about the right to an individual and societal benefits of advocacy, we can try to take advocacy to people who are currently unable to access it due to a lack of awareness of their right to do so.

POhWER also promotes the value of advocacy to stakeholders and communities even when there is no statutory right underpinned by Health and Social Care legislation. Non statutory advocacy can offer support with a range of issues that can prevent a person from living an independent life.

Early intervention can promote empowerment and, in many cases, prevent the need for interventions due to reaching the threshold for health or social care intervention.

Over the last year we have attended over 150 local community engagement events promoting the role of advocacy in upholding people's rights and offered training to individuals and groups to create community and individual ability to self-advocate.

## Equity, diversity, and inclusion

We have been in the last year of our current EDI strategy and plan and are currently in consultation with our workforce to reviewing and planning our EDI strategy and plan.

We are committed to fostering an equitable and diverse workplace and charity that empowers all individuals, regardless of their background, identity or circumstances.

This year, we introduced Equality Impact Assessments to help ensure our decisions, practices and policies are fair and do not discriminate directly or indirectly against any protected group. The assessment requires us to consider the positive and negative impact of introducing or changing policies, projects and activities. These assessments are undertaken by peers and colleagues to foster inclusivity and co-production.

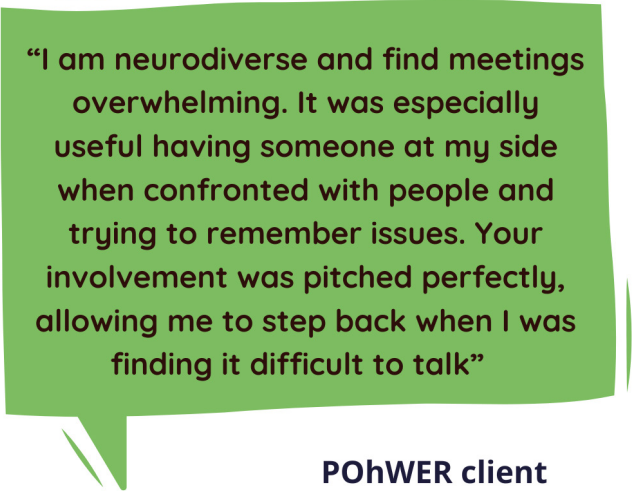
POhWER staff networks groups are a vital component in our drive towards an equitable and diverse workplace

The work of the groups listed below are fundamental to our culture and inclusivity of our workplace.

UNIFY, Rainbow Network Group, EMPOhWERace, Neurodiversity Group.

This year our groups ran sessions and wrote blogs on subjects from their lived experiences and from those of Allys including:

- Black History Month - reclaiming the narrative
- Establishing a Safer Culture as part of National Safeguarding Week
- Neurodiversity Celebration week awareness session.



**"I am neurodiverse and find meetings overwhelming. It was especially useful having someone at my side when confronted with people and trying to remember issues. Your involvement was pitched perfectly, allowing me to step back when I was finding it difficult to talk"**

**POhWER client**

## Partnerships

POhWER value working in partnership with other organisations to provide services to bring a holistic person-centred advocacy service that is accessible and inclusive to those that need it. Over the last year we have worked in partnership with 30 civil society partners and together have been able to provide person centred advocacy, engagement and community resilience support across England.

We have been grateful to these organisations for their support and remain committed to providing high-quality advocacy and empowerment services in partnership with other organisations.

## Support and investment in our staff

In 2024, we made significant strides in investing in our people, ensuring that both personal development and wellbeing remain at the forefront of our organisational priorities.

A major milestone this year was the successful implementation of our new Learning Management System (LMS). The LMS has been well received by employees and volunteers, resulting in a notable increase in engagement with both mandatory compliance training and non-mandatory self-development modules. This transition has empowered our staff to take control of their learning and development, with many opting to enhance their skills in areas beyond the core requirements.

Additionally, we embraced a collaborative approach to ensure the relevance and impact of our training content. By working in co-production with staff, we actively involved employees in the review and development of training materials, ensuring that the content aligns with their needs and real-world applications. This collaboration has

led to more tailored and effective training that resonates with employees across the organisation.

To further elevate the quality of our offerings, we brought in external expert trainers who introduced specialised knowledge and skills to our development programs. These partnerships have enhanced the depth and variety of our training, ensuring that our teams are equipped with cutting-edge insights and expertise.

We also delivered a series of internal and leadership training sessions, covering essential topics such as employment relations, legislation and health and wellbeing. These initiatives are part of our ongoing commitment to developing a skilled, knowledgeable, and resilient workforce.

An important highlight this year was the excellent outcome of our safeguarding audit, which reviewed our organisational safety and culture. The audit demonstrated strong practices in safeguarding and underscored our commitment to maintaining a safe, supportive and inclusive environment for all employees. This result reflects our dedication to fostering a culture of safety and respect, where staff feel empowered, secure and valued in their roles.

We are proud to have achieved the Investors in People (IiP) award and to have retained our Silver level accreditation. Following the comprehensive analysis provided by IiP, we have developed an action plan aimed at improving in key areas, with a specific focus on advancing to Gold level in both 'We Invest in People' and 'We Invest in Wellbeing.' This reflects our continued dedication to creating a positive, supportive environment where staff can thrive.

The health and wellbeing of our employees continue to be a top priority. In 2024, we took significant steps to further strengthen our support in this area. We procured a new occupational health provider, expanded the number of Mental Health First Aiders across the organisation, and introduced a range of enhancements to our optional health care plan. This includes claims for vaccinations, allowing greater access to preventive health measures. Additionally, we amended our Employee Assistance Programme (EAP) to make it available to all employees, not just those enrolled in the healthcare plan, ensuring that support is accessible to everyone.

Through these investments, we are committed to fostering a culture of development and wellbeing, helping our people to achieve their full potential and remain engaged, healthy and motivated.

## **Plans, objectives and challenges 2025/2026**

This is the last year of POhWER's current 5-year strategy so the focus is on taking what we do well into the next five years to adapt and respond to societal unmet needs whilst continuing to remain true to our vision of upholding rights and tackling inequalities for those who need to have their voice heard .

There is a strong appetite to ensure our models of advocacy are transferable across markets whilst still improving advocacy service quality and value.

We will continue to grow our volunteer and coproduction opportunities and embed coproduction into service design and development and seek to expand opportunities for people who engage with our services to offer feedback to improve our service quality.

We will continue to improve our employee value proposition as our staff are our most valuable resource.

We will grow our partnerships cross the sectors in which we work and offer accessible holistic models of advocacy that meet individual and wider societal needs.

This will be underpinned by an increasing resilience in Finance, People and Data reporting systems to provide information to ensure informed growth and evidence-based outcomes to lead us into the next 5 years.

# Governance, Structure and Management

## Legal Status and Objects

POhWER is a charity registered with the Charity Commission in England and Wales under charity number 1061543 and registered in Scotland by the Office of the Scottish Charity Regulator under charity number SCO48858 and is also a company limited by guarantee.

Our organisation was established in 1996 and registered as a charity in 1997 and is governed by its Articles of Association which set out that our charitable objects are to relieve people in need, to promote social inclusion by preventing people from becoming socially excluded, and to promote human rights by raising awareness of human rights, in particular by providing advocacy, information, advice and guidance, to help people speak up and to be heard as well as securing their rights and entitlements.

## Public Benefit

The Trustees have a duty to report on how POhWER's charitable objects have been carried out for the public benefit and to follow guidance from the Charity Commission on the provision of Public Benefit requirement under the Charities Act 2011.

We demonstrate how we have met our principal objects in our Strategic Report and how POhWER has worked within its charitable objects in 2024/2025. We set out further specific details in our Impact Report, which demonstrates the impact of our work and which compliments this report. Our Impact Report can be found on our website: <https://www.pohwer.net/our-impact>

Understanding and measuring our impact is vitally important in making sure we achieve our Vision to empower all people to have a voice and make a real difference in their lives. We do this by speaking for them when they can't and supporting them to speak for themselves when they can.

## Structure

The Trustee Board is responsible for the governance and strategic direction of the Charity ensuring that the Charity upholds its values and core principles and delivers its key objectives.

The Trustees of the Charity are also the Directors of the company for the purpose of company law, and any reference to Trustees is therefore also to Directors.

Members of the Board of Trustees serve a three-year term, after which they are eligible for a further three-year term. In exceptional circumstances, a trustee may serve an additional year to make sure that appropriate succession is in place.

Trustees are appointed through a transparent and rigorous recruitment and selection process.

Newly appointed Trustees are provided with a comprehensive induction programme which includes meeting the Executive team. All relevant documents to their role are provided to them, including a comprehensive Trustee Handbook. A Trustee SharePoint site is regularly updated and all Trustees have private access to the site. We appointed one new Trustee during the year.

Trustees deploy a wide range of skills, knowledge and experience essential to good governance. The range of expertise held by our Trustees is regularly reviewed to determine that their experience meets POhWER's requirements. A skills audit is carried out annually and informs the skills required during any recruitment drive. We have dedicated safeguarding trustees who hold extensive experience and knowledge in relation to the safeguarding of children and vulnerable adults.

Operational management is delegated by the Trustees to the Chief Executive who is accountable to the Trustee Board. The Chief Executive and the Executive team normally attend Board and Committee meetings.

Trustees, Chief Executive and Executive team are expected to behave with the utmost integrity and professionalism at all times and to adhere to POhWER's Code of Conduct and the Nolan Committee's Seven Principles of Public Life and to consistently demonstrate their commitment to the values of POhWER.

All Trustees give their time voluntarily and receive no reward or benefit from POhWER.

The Trustee Board met both physically and



digitally during the year including four formal meetings and in addition there is a Board Away Day which allows Trustees to focus, along with the Executive team, on key strategic issues.

Trustees who served during the year are listed on page 36 together with information about their membership of Board Committees.

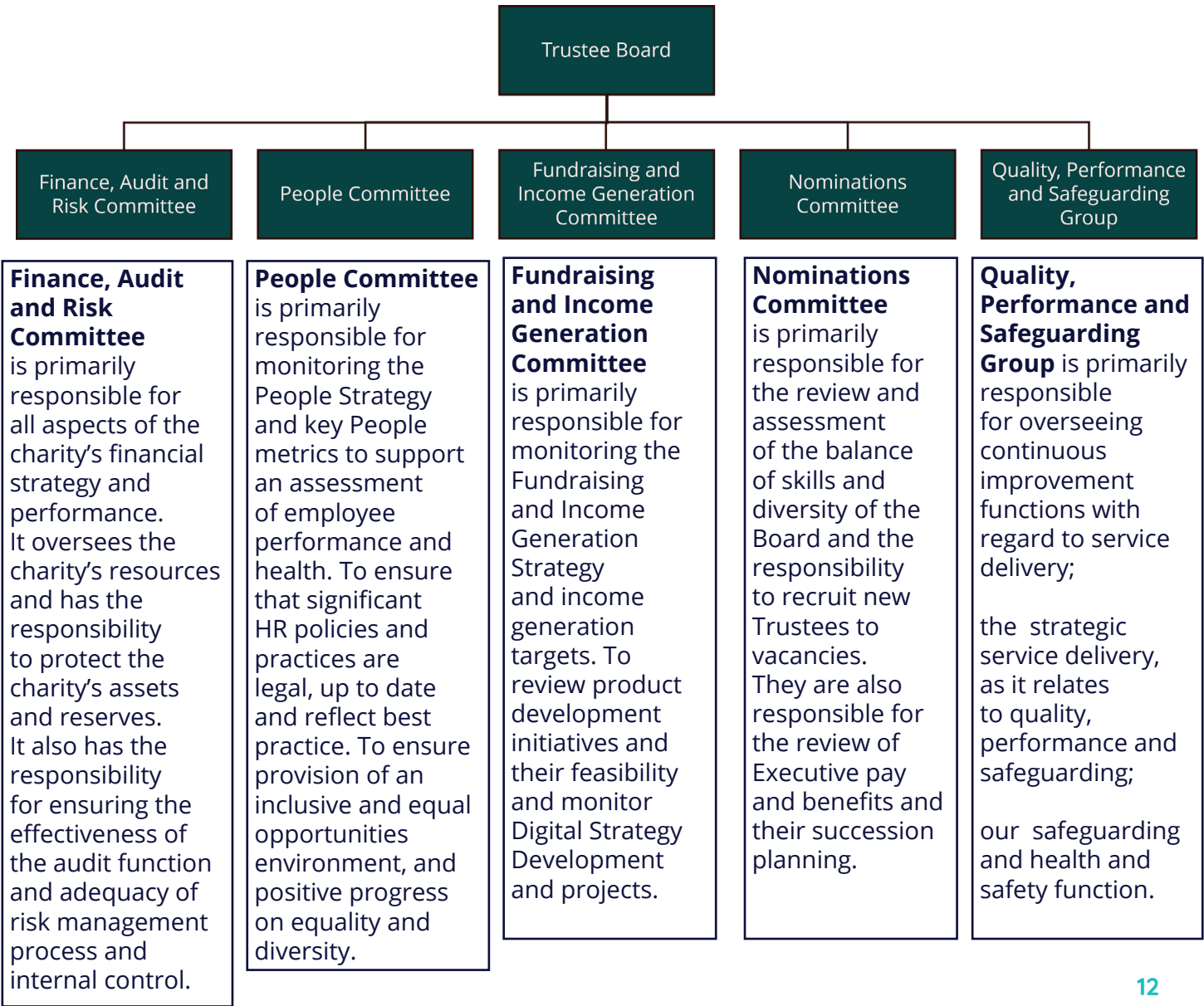
Modern Slavery

As a human rights charity, POhWER is alert to the problem of modern slavery in society. Modern slavery can take the form of servitude, forced and bonded labour, human trafficking, sexual exploitation and child labour, all of which severely violate basic human rights and deprive people of their liberty for commercial gain.

We are committed to acting ethically and with integrity in all of our relationships by taking every reasonable opportunity to act within our direct operations and wider sphere of influence to make sure that slavery and human trafficking does not take place in the charity's operations. We are satisfied that we are compliant with the Modern Slavery Act 2015. Our modern slavery statement can be found at <https://www.pohwer.net/modern-slavery-and-human-trafficking>

Delegation and Committees

The Board maintains a Scheme of Delegation and matters reserved for Board Committees are clearly defined in their Terms of Reference which are reviewed annually. The Committees report directly to the Board.





## People

During the last year, there have been significant changes within the People Team whereby there is now a stabilised department in place. This has resulted in improved support for employees and the opportunity to review and simplify our people processes to enhance the culture and employee experience.

### **Last year we said we would focus on:**

working with staff to make POhWER an even better place to work, including revamping our internal communications, developing a collaborative culture with empowered teams and leadership that encourages trust and continuous growth, and ensuring we actively live our values organisationally and as individuals. We are investing in our People Team and HR processes through implementation of a dedicated HR Reserve Fund.

### **What we did:**

- Implementation of a new Learning Management System (LMS) which went live on 1 October 2024. Employees have engaged with the system and we have seen an excellent increase in mandatory compliance training and good engagement with non-mandatory training modules which has been beneficial for self-development.
- People data – we collate and monitor a number of monthly metrics to identify patterns and areas for improvement for our employees. Quarterly reports are produced for the senior leadership team to share data which can inform decisions. For example, this has allowed us to focus on implementing new health and wellbeing measures to reduce absence and keep people safe, well and in work.
- All People policies are being reviewed in line with the Employment Rights Bill reforms and as a result, we have revamped and refreshed a number to ensure they are fair, consistent, transparent and easy to access for our employees.
- Leadership training – we have delivered a number of internal and leadership training and awareness sessions in a variety of topics such as employment relations, legislation, health and wellbeing.
- Appraisals – we have created a new digitised appraisal system which focuses on a

two-way discussion between managers and employees to discuss performance, objectives and development. Awareness sessions have been delivered whereby the feedback is that the system is much easier to use, it is accessible, simplistic and people can see the value of investing in our employees to drive success.

- We achieved the Investors in People award and retained our Silver level accreditation. An action plan is in place following the detailed analysis from IiP and we are working towards Gold level for 'We Invest in People' and 'We Invest in Wellbeing'.
- Health and wellbeing has been an increasingly important area. We procured a new occupational health provider, expanded the number of Mental Health First Aiders, introduced claims for vaccinations to the optional health care plan and amended the Employee Assistance Programme so it is available to everyone, not just health care plan members.
- Pay and Reward – we have introduced a new Pay and Reward Policy which outlines the benefits of working for POhWER as well as communicating a new career framework.

## Remuneration

Our pay continues to meet the Real Living wage threshold and is underpinned by the Living Wage Foundation. The Trustee Board oversees the pay and benefits of the Chief Executive and the Executive Team through its Nominations Committee. Decisions regarding remuneration of staff are agreed by the Board of Trustees.

A pay award was approved by the Trustee Board in March 2025 and we are prioritising our lowest earning employees.

## Fundraising and Income Generation

Like many charities during the tough economic climate of 2024-2025, POhWER faced a challenging fundraising environment. We continued to build on our legacy work and donations from the public, receiving several donations from beneficiaries who were delighted with our service and grateful to be supported by our amazing staff and volunteers.

“I know the value of having an advocate when times are tough.”

“To say thank you for the great service I received from my advocate.”

“Thank you so much! It feels like your work has saved my life! Sorry I can’t donate more as I’m on sick pay, but I will keep thanking you when I can.”

**POhWER donors**

numbers of people who need our help.

POhWER is registered with the Fundraising Regulator and is committed to responsible and ethical fundraising practices. POhWER complies with the Code of Fundraising Practice and the Fundraising Promise.

**GDPR**

We are committed to maintaining the trust and confidence of the people we support, those we work with, those who support us and those we come into contact with in other ways. We do this in line with POhWER's values and with the law.

**Risk Management**

The Trustees have a responsibility for ensuring that the charity maintains a comprehensive risk management system and that appropriate actions are taken to manage and mitigate risks. The Finance, Audit and Risk Committee monitors and reviews these reports and reports to the Board on their effectiveness.

The Trustees have given consideration to the major risks to which the charity is exposed and satisfied themselves that systems or procedures are established in order to manage those risks.

The principal risks identified through their likelihood and impact on the Charity are:

Risk	Examples of mitigating actions
A safeguarding failure results in harm to a beneficiary or staff member	<ul style="list-style-type: none"><li>• Continuous reviewing, strengthening and embedding of Safeguarding policies, process and practice</li><li>• Independent External Safeguarding Audit of Safeguarding practices and procedures</li><li>• Mandatory safeguarding training and reinforcement for all staff, volunteers and trustees</li><li>• Focus on identification of trends to support escalation of systemic causes of harm</li></ul>
Unable to increase our income through our new product development opportunities and financial restraints on local authority funding	<ul style="list-style-type: none"><li>• Regular analysis of income from statutory and non-statutory services</li><li>• Income modelling and pipeline approach</li><li>• Rigorous contract retention and tender scoping processes</li><li>• Increased use of volunteer model</li></ul>
Economic climate	<ul style="list-style-type: none"><li>• Monitoring business plans and budget for robustness and ensuring efficiency in all departments.</li></ul>

# Financial Review

Despite the challenges of the current economic climate Pohwer can report another year of surplus and increased financial sustainability.

Total income for 2024/2025 remained stable at £15,975,771 (2023/2024: £16,086,520). POhWER have continued to pursue a strategy of bidding for financially viable contracts with public and private institutions, whilst also working to diversify income streams by developing emerging advocacy models. This strategy has continued to deliver new income streams.

Costs have decreased proportionately to income reduction, totalling £15,854,802 (2023/2024: £15,936,683). In-year costs include the use of reserves of £174,382, which have been used to invest in staff and infrastructure to deliver service improvements.

The overall effects were surplus of £121,136 (2023/2024: £149,837).

In accordance with the surplus reported, cash balances held, including on short-notice deposit accounts, totalled £3,702,093 (2023/2024: £3,132,987).

POhWER operates with disciplined debtor and supplier management to ensure that working capital is tightly controlled.

## Reserves Policy and Going Concern

Trustees review the Charity's reserves policy annually and given there had been no change in circumstance, a light touch review of the designated reserves was undertaken. Reserves are held, in summary, to provide working capital, ensure continuation of services and/or to ensure that the Charity can wind down in an orderly fashion and/or retain an essential administrative function in case of a crisis. The current reserves policy is to hold free reserves representing between 1.5 and 4 months of operating expenditure.

At the reporting date, the Charity held reserves totalling £4,612,387 of which £3,746,308 were free from restriction and were not designated for specific purposes (2023/2024 £4,492,251 of which £3,369,196 were free). Free reserves represent 2.8 months of operating expenditure (2023/2024 2.5 months) so the Trustees are satisfied that free reserves are within the confines of the policy.

Our position post-year end is that we can meet all our financial commitments on time and POhWER remains a going concern. The Charity has a strong record of both winning and retaining contracts, against a backdrop of a financial position that has strengthened through reserves growth over the past few financial years. The Trustees have made this assessment in respect to a period one year from the date of approval of these accounts.

# Statement of Trustees' Responsibilities

The charity trustees (who are also the directors of POhWER for the purposes of company law) are responsible for preparing the annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland.

Company law requires the trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the trustees confirms that: so far as the Trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware;

the Trustee has taken all steps that he or she ought to have taken, as a trustee, in order to be aware of any relevant audit information and to

establish that the charitable company's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s148 of the Companies Act 2006.

The trustees had no beneficial interests in, or contracts with, the charitable company during the year. Trustees may reclaim the expenses incurred in fulfilling their duties as trustees, and these are disclosed in notes 7 and 18 of the financial statements. All the trustees are required to be Members of the charitable company, but this entitles them only to voting rights. The trustees have no beneficial interest in the charitable company.

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

The Trustees' Annual Report, incorporating the Strategic Report, was approved by the Board of Trustees and signed on their behalf by:

*Tony Kildare*

**Antony Kildare**  
Chair of Board of Trustees

11 July 2025

# Independent Auditor's Report to the Members of POhWER

## Opinion

We have audited the financial statements of POhWER for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of the charitable company's net movement in funds, including the income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report and the Welcome from our Chair. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the

other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



## Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report (which includes the strategic report and the directors' report prepared for the purposes of company law) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the Trustees' Annual Report have been prepared in accordance with applicable legal requirements.

## Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report (which incorporates the strategic report and the directors' report).

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charity Accounts (Scotland) Regulations (as amended) require us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charitable company; or
- the charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

## Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 16, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine

is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charitable company and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to safeguarding and fundraising regulations, GDPR and company law in England and Wales, and charity law in England and Wales and in Scotland, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act

2006, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 and payroll taxes.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to management override of controls. Audit procedures performed by the engagement team included:

- Inspecting correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals; and
- Challenging assumptions and judgements made by management in their critical accounting estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state

to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Lee Stokes (Senior Statutory Auditor)  
For and on behalf of HaysMac LLP,  
Statutory Auditors  
10 Queen Street Place  
London EC4R 1AG  
Date: 11 July 2025

# Statement of Financial Activities

## For the year ended 31 March 2025

(Including an Income & Expenditure Account)

	Note	Restricted 2025 £	Unrestricted 2025 £	Total 2025 £	Restricted 2024 £	Unrestricted 2024 £	Total 2024 £
<b>Income from:</b>							
Donations & Legacies	2	-	1,849	1,849	-	4,015	4,015
Charitable Activities	3	174,382	15,684,408	15,858,790	414,629	15,599,094	16,013,723
Investment Income	4	-	115,132	115,132	-	67,602	67,602
Other Income	5	-	-	-	-	1,180	1,180
<b>Total income</b>		<b>174,382</b>	<b>15,801,389</b>	<b>15,975,771</b>	<b>414,629</b>	<b>15,671,891</b>	<b>16,086,520</b>
<b>Expenditure on:</b>							
Cost of raising funds		-	(332)	(332)	-	(499)	(499)
Charitable Activities:	6	(174,382)	(15,679,921)	(15,854,303)	(457,451)	(15,478,733)	(15,936,184)
<b>Total expenditure</b>		<b>(174,382)</b>	<b>(15,680,253)</b>	<b>(15,854,635)</b>	<b>(457,451)</b>	<b>(15,479,232)</b>	<b>(15,936,683)</b>
		Restricted 2025 £	Unrestricted 2025 £	Total 2025 £	Restricted 2024 £	Unrestricted 2024 £	Total 2024 £
Net income/(expenditure)	7	-	121,136	121,136	(42,822)	192,659	149,837
Transfers between funds		618	(618)	-	(4,127)	4,127	-
Net movement between funds		618	120,518	121,136	(46,949)	196,786	149,837
Reconciliation of Funds							
Total funds brought forward		-	4,492,251	4,492,251	46,949	4,295,465	4,342,414
<b>Total funds carried forward</b>	<b>15</b>	<b>618</b>	<b>4,612,769</b>	<b>4,613,387</b>	<b>-</b>	<b>4,492,251</b>	<b>4,492,251</b>

All of the above results are derived from continuing activities. All recognised gains and losses are included in the above statement of financial activities.

The notes on pages 24 - 35 form part of these financial statements.

# Balance Sheet

**As at 31 March 2025**

	Note	Total 2025 £	Total 2024 £
<b>Fixed assets</b>			
Intangible fixed assets	10	358,695	165,720
Tangible fixed assets	11	221,838	261,335
		<b>580,533</b>	427,055
<b>Current assets</b>			
Debtors	12	1,492,748	1,862,329
Cash at bank and in hand		3,702,093	3,132,987
		<b>5,194,841</b>	4,995,316
<b>Current liabilities</b>			
Creditors: amounts due within one year	13	(1,161,987)	(922,620)
<b>Net current assets</b>		<b>4,032,854</b>	4,072,696
<b>Total assets less current liabilities</b>		<b>4,613,387</b>	4,499,751
<b>Provisions for liabilities and charges</b>		-	(7,500)
<b>Net assets</b>		<b>4,613,387</b>	4,342,414
<b>Restricted funds</b>		<b>618</b>	-
<b>Unrestricted funds</b>			
Designated funds	15	285,928	696,000
Fixed asset funds	15	580,533	427,055
General funds	15	3,746,308	3,369,196
<b>Total funds</b>		<b>4,613,387</b>	4,492,251

Approved and authorised for issue by the Trustees and signed on their behalf by:

*Tony Kildare*

**Antony Kildare**

Chair of Board of Trustees

11 July 2025

Registered number: 03323040

The notes on pages 24 - 35 form part of these financial statements.

# Statement of Cash Flows

For the year ended 31 March 2025

		<b>Total 2025 £</b>	<b>Total 2024 £</b>
<b>Cash flow from operating activities</b>	<b>A</b>		
Net cash provided by/(used in) operating activities		<b>793,271</b>	105,290
<b>Cash flows from investing activities</b>			
Purchase of tangible and intangible fixed assets		<b>(339,297)</b>	(278,587)
Interest income		<b>115,132</b>	67,602
Net cash provided by/(used in) investing activities		<b>(224,165)</b>	(210,985)
<b>Change in cash and cash equivalents in the year</b>		<b>569,106</b>	(105,695)
<b>Cash and cash equivalents at 1 April 2023</b>		<b>3,132,987</b>	3,238,682
<b>Cash and cash equivalents at 31 March 2024</b>	<b>B</b>	<b>3,702,093</b>	3,132,987



# Notes to the Statement of Cash Flows for the Year Ended 31 March 2025

<b>A. Reconciliation of net income (expenditure) to net cash provided by operating activities</b>	<b>2025 £</b>	<b>2024 £</b>
<b>Net income (expenditure)</b> (as per the statement of financial activities)	<b>121,136</b>	149,837
<b>Adjustments for:</b>		
Depreciation charge	<b>132,076</b>	135,889
Amortisation charge	<b>51,528</b>	-
Loss on disposal of assets	<b>2,215</b>	67
Interest income	<b>(115,132)</b>	(67,602)
Decrease in debtors	<b>369,581</b>	158,865
Increase/(Decrease) in creditors and provisions	<b>231,867</b>	(271,766)
<b>Net cash provided by/(used in) operating activities</b>	<b>793,271</b>	105,290
<b>B. Analysis of cash and cash equivalents</b>		
Cash in hand	<b>193</b>	404
Cash at bank	<b>1,526,287</b>	698,350
Cash on instant access deposit accounts	<b>425,613</b>	684,233
Cash in notice accounts	<b>1,750,000</b>	1,750,000
Cash held in supplier client accounts	-	-
<b>Total cash and cash equivalents</b>	<b>3,702,093</b>	3,132,987

The notes on pages 24 - 35 form part of these financial statements.

# Notes to the Financial Statements

**For the year ended 31 March 2025**

## 1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are laid out below.

### Basis of Preparation

The financial statements have been prepared for the year to 31 March 2025 with comparative information provided in respect of the year to 31 March 2024. They are presented in sterling and rounded to the nearest whole pound.

The financial statements have been prepared under the historical cost convention with items initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy and note(s).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) ('Charities SORP FRS 102') (Second Edition, effective 1 January 2019) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

### Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of one year from the date of approval of these accounts, taking into account the expected commercial effects of the current economic climate.

The trustees of the charity have concluded that there are no material uncertainties relating to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern.

### Entity Status

POhWER is a company limited by guarantee registered in England and Wales (company number 03323040). It is a registered charity, registered with the Charity Commission for England and Wales (registered charity number 1061543), and the Office of the Scottish Charity Regulator (registered charity number SC048858). Its registered address is Suite 4, Middlesex House, Meadway Corporate Centre, Stevenage, Hertfordshire, SG1 2EF.

### Critical accounting estimates and areas of judgement

Preparation of the accounts requires the trustees and management to make significant judgements and estimates.

The items in the accounts where these judgements and estimates have been made include:

- the useful economic lives attributed to tangible and intangible fixed assets to determine the appropriate depreciation and amortisation charges;
- the basis on which support costs have been allocated across expenditure headings;
- the estimated value of provisions for liabilities;
- the estimated value of accrued income;
- and the recoverability of trade debtors.

### Income

All types of income are recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably, and it is probable that the income will be received. Income comprises contract income receivable for the delivery of charitable activities, supplemented by grant income, voluntary donations, investment and other miscellaneous income.

Income from voluntary donations comprises donations, legacies and gifts which are recognised in the statement of financial activities when received. Gift Aid is recognised and

claimed where the eligibility criteria are met. 'In kind' donations are measured at the lower of arms-length valuation or value to the charity should the goods or services have been procured at market rates.

Contract income arises from the provision of advocacy services according to the terms of contracts and service level agreements with contract commissioners which comprise local authorities and other organisations. Contract income is recognised in the statement of financial activities over the period for which advocacy services are provided. Where contract income is subject to service level agreements and subject to the quantity of services provided, it is recognised to the extent that chargeable services have been provided.

Grant income is recognised in the statement of financial activities when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable the income will be received and the amount can be measured reliably and is not deferred. Performance-related grants that are conditional upon the delivery of a specific level of service are deferred where the conditions have not yet been met.

Investment income is recognised where the charity has entitlement and the amount can be reliably measured.

## Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment 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. Irrecoverable VAT is charged against the expenditure category for the charitable activities for which it was incurred.

Expenditure comprises direct costs, support costs and fundraising costs. All direct costs and support costs are allocated or apportioned to the main categories of charitable activity, these are non-statutory advocacy, statutory advocacy, secure and complex services, and other. Costs of raising funds are shown on the Statement of Financial Activities.

Support costs are those costs that, whilst necessary to enable the charity to deliver charitable services, do not themselves produce

charitable outputs. These support costs include management and administration, human resources, business development, finance and IT.

Direct costs are allocated to the particular activity to which the cost relates. Support costs are apportioned on the basis of income for each category of charitable activity.

Governance costs are the costs associated with the constitutional and statutory requirements of the charitable company. Such costs include trustees' meetings, including specialist access and support costs to enable our volunteer trustees from our service users/members groups to participate and any costs associated with risk management and compliance.

## Volunteers

POhWER deeply values the contribution from those who volunteer their time, commitment and expertise for POhWER. Our current volunteers include current and former service users who use their experience and skills to help others.

In accordance with the guidance in the Charities SORP FRS 102, the value of volunteers is not included in the statement of financial activities.

## Taxation

The charitable company is a registered charity and is exempt from the taxation of income falling within chapter 3 part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that this income is used to achieve its charitable objectives. No charge to taxation for the year has arisen as a result of the activities of the charity.

The charity is VAT registered (since 1 May 2023) and charges output VAT on eligible income and is able to reclaim input VAT incurred on eligible expenditure.

## Operating Leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the statement of financial activities in equal annual amounts over the lease term.

## Defined Contribution Pension Scheme

The defined contribution pension scheme costs charged in the statement of financial activities represent the employer's pension contributions payable by the charitable company during the financial year.

## Intangible Fixed Assets

Intangible fixed assets represent the cost of developing bespoke advocacy case management software. Intangible assets costing more than £1,000 are capitalised. The cost of intangible assets includes incidental acquisition costs. Intangible fixed assets are stated at cost less accumulated amortisation. Amortisation is provided at rates calculated to write down the cost or valuation of each intangible fixed asset, once brought into use, on a straight-line basis to its estimated residual value over its expected useful life. The amortisation rate is as follows:

Bespoke software 25.00%

Intangible fixed assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

## Tangible Fixed Assets

Tangible fixed assets costing more than £1,000 are capitalised. The cost of tangible assets includes incidental acquisition costs. Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write down the cost or valuation of each tangible fixed asset, once brought into use, on a straight-line basis to its estimated residual value over its expected useful life. The depreciation rates are as follows:-

Office Equipment:	33.33%
Fixtures and Fittings:	20.00%
Computer Equipment:	33.33%

Tangible fixed assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

## Debtors

Debtors are recognised at their settlement amount, less any provision for non-

recoverability. Prepayments are valued at the amount prepaid. Debtors are discounted to the present value of the future cash receipt where such discounting is material.

## Cash at Bank and in Hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or available on notice accounts of no more than 95 days.

## Creditors and Provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

## Financial Instruments

Financial instruments are classed as basic, including debtors and creditors. If an arrangement with the debtor or creditor constitutes a financing transaction, it is measured at the net present value of future payments, discounted at market rates to the extent where such discounting is material.

## Fund Accounting

Unrestricted funds comprise accumulated surpluses and deficits on the general fund which are available for use in furtherance of the objectives of the Charity and which have not been restricted by the donor or designated by the Trustees for a specific purpose.

Designated funds are funds transferred from unrestricted funds that the trustees have set aside for a specific purpose.

Restricted funds are those where income has been received from a donor who places specific restrictions on how the funds must be spent. Restricted funds are only expendable in relation to the purposes set out by the donor.

## 2. Income from Donations

	2025 Restricted £	2025 Unrestricted £	2025 Total £	2024 Total £
Donations and gifts	-	1,563	1,563	4,015
Donations in kind	-	286	286	-
<b>Total</b>	<b>-</b>	<b>4,015</b>	<b>4,015</b>	<b>4,015</b>

2024: All income from donations was unrestricted.

## 3. Income from Charitable Activities

	2025 Restricted £	2025 Unrestricted £	2025 Total £	2024 Total £
Core contract income	174,382	15,049,701	15,224,083	15,481,843
Other contract income	-	634,707	634,707	531,880
<b>Total</b>	<b>174,382</b>	<b>15,684,399</b>	<b>15,858,790</b>	<b>16,013,723</b>

2024: Restricted income from contract income was £414,629. All other income was unrestricted.

We have changed the way we present the above note to be reflective of how we present this information internally.

## 4. Investment Income

	2025 Unrestricted £	2024 Unrestricted £
Bank Interest Receivable	115,132	67,602

## 5. Other Income

	2025 Unrestricted £	2024 Unrestricted £
Other fees & recharged services	-	1,180



## 6. Expenditure on Charitable Activities

Current year:	2025 Core contracts	2025 Other contracts	2025 Strategic investment	2025 Total
	£	£	£	£
<b>Direct operating costs</b>	13,230,687	340,638	-	<b>13,571,325</b>
<b>Support costs</b>				
Management and Administration	532,820	22,214	-	<b>555,034</b>
Human Resources	558,883	23,300	126,734	<b>708,917</b>
Business Development	386,974	16,133	29,213	<b>432,320</b>
Finance	412,808	17,210	25,893	<b>455,911</b>
IT	80,481	3,355	-	<b>83,836</b>
Governance	45,081	1,879	-	<b>46,960</b>
	2,017,047	84,091	181,840	2,282,977
<b>Total Costs</b>	<b>15,427,734</b>	<b>424,729</b>	<b>181,840</b>	<b>15,854,303</b>
<i>Prior Year Comparison:</i>	2024 Core contracts	2024 Other contracts	2024 Strategic investment	2024 Total
	£	£	£	£
Direct operating costs	12,742,535	1,029,597	-	13,772,132
<b>Support costs</b>				
Management and Administration	601,051	20,648	-	621,699
Human Resources	565,906	19,442	-	585,348
Business Development	356,027	12,231	-	368,258
Finance	409,054	14,053	-	423,107
IT	89,034	3,059	-	92,093
Governance	71,104	2,443	-	73,547
	2,092,176	71,876	-	2,164,052
<b>Total Costs</b>	<b>14,834,711</b>	<b>1,101,473</b>	<b>-</b>	<b>15,936,184</b>

We have changed the way we present the above note to be reflective of how we present this information internally.

## 7. Net Income / (Expenditure) for the Year

Net income / (expenditure) is stated after charging:

	2025 £	2024 £
Depreciation and amortisation	183,604	135,889
Operating lease rentals	124,296	133,749
Auditor's remuneration		
- Audit provision for current year	26,520	24,720
Trustees' remuneration	-	-
Trustees' reimbursed expenses	64	667

## 8. Staff Costs and Remuneration of Key Management Personnel

Staff costs were as follows:

	2025 £	2024 £
Salaries and wages	9,697,816	9,507,504
Severance payments (including payments in lieu of notice)	31,922	88,331
Social security costs	851,609	806,883
Pension contributions	269,774	255,231
<b>Total Staff Costs</b>	<b>10,851,121</b>	<b>10,657,949</b>

The number of employees whose emoluments exceeded £60,000 was as follows:

	2025 Number	2024 Number
£60,000 to £70,000	2	2
£70,000 to £80,000	2	2
£80,000 to £90,000	1	-

The company made contributions to the pension plans of 5 employees whose emoluments exceeded £60,000 in 2024/25 of £10,175 (2023/24 £8,241, 4 employees).

The key management personnel of the charity comprise the Trustees and the Executive Team.

None of the trustees receive any remuneration in connection with their services to the charity (2023/24: £nil). The total remuneration including employer's pension contributions of the Executive Team for the year was £417,392 (2023/24: £412,411).

## The average monthly number of employees during the year was as follows:

	2025 Number	2024 Number
Charitable activities	393	413
Management, support services and administration	36	30
<b>Total</b>	<b>429</b>	<b>428</b>

In accordance with the relevant accounting standards, employee numbers are counted irrespective of hours worked. POhWER benefits from the services of part time employees, and the headcount expressed in full time equivalents would be 335 for charitable activities (2023/24: 335) and 33 in management, support services and administration (2023/24: 28).

## 9. Defined Contribution Pension Schemes

The charitable company opened a defined contribution pension scheme provided by the NOW: Pensions Trust effective from the staging date of 1 April 2014, we subsequently moved to The Peoples Pension on 1 April 2019, both schemes satisfy the requirements of automatic enrolment pension legislation. The charitable company pays employer's contributions of 3% of pensionable salary into this defined contribution pension scheme provided that an employee pays employee contributions of at least 5% of pensionable salary. The charitable company pays employer's contributions exceeding 3% in a limited number of cases in order to comply with contractual obligations. At the year end, amounts of £61,082 were due to the pension scheme provider (2023/24: £55,751).

## 10. Intangible Fixed Assets

	Bespoke Software £
<b>Cost or valuation</b>	
At the start of the year	307,084
Additions in the year	244,503
Disposals in the year	(141,364)
At the end of the year	410,223
<b>Depreciation</b>	
At the start of the year	(141,364)
Charge for the year	(51,528)
Disposals in the year	141,364
At the end of the year	(51,528)
<b>Net book value</b>	
At the end of the year	358,695
At the start of the year	165,720

## 11. Tangible Fixed Assets

	Fixtures and Fittings £	Computer Equipment £	Total £
<b>Cost or valuation</b>			
At the start of the year	102,683	643,840	746,523
Additions in the year	5,270	89,524	94,794
Disposals in the year	-	(206,328)	(206,328)
<b>At the end of the year</b>	<b>107,953</b>	<b>527,036</b>	<b>634,989</b>
<b>Depreciation</b>			
At the start of the year	(9,403)	(475,785)	(485,188)
Charge for the year	(20,888)	(111,188)	(132,076)
Disposals in the year	-	204,113	204,113
<b>At the end of the year</b>	<b>(30,291)</b>	<b>(382,860)</b>	<b>(413,151)</b>
<b>Net book value</b>			
<b>At the end of the year</b>	<b>77,662</b>	<b>144,176</b>	<b>221,838</b>
At the start of the year	93,280	168,055	261,335

## 12. Debtors

	2025 £	2024 £
Trade debtors	1,253,780	1,662,315
Accrued income	59,763	31,166
Prepayments	162,009	153,606
Other debtors	17,196	15,242
<b>Total Debtors</b>	<b>1,492,748</b>	<b>1,862,329</b>

## 13. Creditors: Amounts Due Within One Year

	2025 £	2024 £
Trade creditors	256,479	214,321
Taxation and social security	218,681	192,589
Accrued expenses	192,678	298,410
Other creditors	93,483	58,430
Deferred income	400,666	158,870
<b>Total Creditors</b>	<b>1,161,987</b>	<b>922,620</b>

Income received in advance of the provision of services is deferred. Deferred income recognised during the year is as follows:

	£
Deferred income brought forward	158,870
Deferred income released during the year	(106,668)
Income deferred during the year	348,464
Deferred income carried forward	400,666

## 14. Movement in Restricted Funds

	Start of year 01.04.2024	Income	Expenditure	Transfers between funds	End of year 31.03.2025
	£	£	£	£	£
<b>Restricted funds</b>					
- Birmingham NNS Grants	-	174,382	(174,382)	618	<b>618</b>
<b>Total Funds</b>	<b>-</b>	<b>174,382</b>	<b>(174,382)</b>	<b>618</b>	<b>618</b>

### *Prior Year Comparison*

	Start of year 01.04.2023	Income	Expenditure	Transfers between funds	End of year 31.03.2024
	£	£	£	£	£
<b>Restricted funds</b>					
- Birmingham NNS Grants	9,264	170,254	(193,485)	13,967	-
- Birmingham NNS	25,837	173,166	(165,824)	33,179	-
- Herts Community Navigator Service	-	65,460	(68,019)	(2,559)	-
- Oxfordshire Community Advocacy	11,848	-	(11,848)	-	-
- Birmingham All Age Autism	-	5,749	(18,275)	(12,526)	-
<b>Total Funds</b>	<b>46,949</b>	<b>414,629</b>	<b>(457,451)</b>	<b>4,127</b>	<b>-</b>



## Restricted Funds

### Birmingham NNS (Neighbourhood Network Scheme)

Working on behalf of Birmingham City Council to support citizens over 50 in the community to live healthy, independent lives. The Neighbourhood Network

Scheme helps connect older people to individuals, groups, organisations, activities, services and places in their neighbourhoods.

### Herts Community Navigator Service

A grant for a Community Navigator who provides face to face support to help with a variety of issues including practical support to help arrange bill payments, sorting domestic paperwork and reviewing benefit entitlement in Hertfordshire.

## Oxfordshire Community Advocacy

A grant from Oxfordshire Advocacy, known as Getting Heard, to deliver community advocacy in Oxfordshire.

### All Age Autism

A grant to support autistic people learn self-advocacy skills.

## 15. Movement in Unrestricted Funds

	Start of year 01.04.2024	Income	Expenditure	Transfers between funds	End of year 31.03.2025
	£	£	£	£	£
<b>Unrestricted funds</b>					
- General fund	3,369,196	15,801,389	(15,498,413)	74,136	<b>3,746,308</b>
<i>Designated funds</i>					
- Arthur Bate fund	30,000	-	-	-	<b>30,000</b>
- People & Culture fund	166,000	-	(121,847)	(44,153)	-
- Strategic fund	500,000	-	(59,993)	(184,079)	<b>255,928</b>
- Fixed assets fund	427,055	-	-	153,478	<b>580,533</b>
<b>Total Funds</b>	<b>4,492,251</b>	<b>15,801,389</b>	<b>(15,680,253)</b>	<b>(618)</b>	<b>4,612,769</b>

### Prior Year Comparison

	Start of year 01.04.2023	Income	Expenditure	Transfers between funds	End of year 31.03.2024
	£	£	£	£	£
<b>Unrestricted funds</b>					
- General fund	3,981,041	15,671,891	(15,479,232)	(804,504)	3,369,196
<i>Designated funds</i>					
- Arthur Bate fund	30,000	-	-	-	30,000
- People & Culture fund	-	-	-	166,000	166,000
- Strategic fund	-	-	-	500,000	500,000
- Fixed assets fund	284,424	-	-	142,631	427,055
<b>Total Funds</b>	<b>4,295,465</b>	<b>15,671,891</b>	<b>(15,479,232)</b>	<b>4,127</b>	<b>4,492,251</b>

## Unrestricted Funds

### General fund

The General Fund comprises the accumulated surpluses and deficits which have neither been restricted by conditions imposed by donors, nor have been designated by the trustees for specific purposes.

## Designated funds

### The Arthur Bate fund

In memory of Arthur Bate, a founding trustee of POhWER and campaigner for the rights of people with disabilities, the Arthur Bate fund was created to provide support for people who:

- wish to become trustees of charities
- seek to set up self-advocacy groups
- want to set up peer support groups
- want to set up advocacy groups
- seek to start other kinds of advocacy activity

### People & Culture fund

The people and culture fund has been designated to fund additional HR resources and people related projects, including training.

### Strategic fund

The strategic fund has been designated to fund internal projects as well as externally facing work ensuring POhWER has the appropriate building blocks in place to facilitate future direction.

### Fixed assets fund

The fixed assets fund reflects the carrying net book value of the charity's tangible and intangible fixed assets and has been separated from the charity's general unrestricted funds in recognition of the fact that these assets are essential to the day-to-day operations of the charity and should not be considered realisable to meet future commitments.

## 16. Analysis of Net Assets between Funds

Current Year	General funds	Designated funds	Fixed assets fund	Restricted Funds	Total 2025
Intangible Assets	-	-	358,695	-	358,695
Tangible Assets	-	-	221,838	-	221,838
Debtors	1,492,748	-	-	-	1,492,748
Cash	3,415,547	285,928	-	618	3,702,093
Creditors	(1,161,987)	-	-	-	(1,161,987)
Provisions	-	-	-	-	-
<b>Total</b>	<b>3,746,308</b>	<b>285,928</b>	<b>580,533</b>	<b>618</b>	<b>4,613,387</b>
<i>Prior Year Comparison</i>	<b>General funds</b>	<b>Designated funds</b>	<b>Fixed assets fund</b>	<b>Restricted Funds</b>	<b>Total 2024</b>
Intangible Assets	-	-	165,720	-	165,720
Tangible Assets	-	-	261,335	-	261,335
Debtors	1,862,329	-	-	-	1,862,329
Cash	2,436,987	696,000	-	-	3,132,987
Creditors	(922,620)	-	-	-	(922,620)
Provisions	(7,500)	-	-	-	(7,500)
<b>Total</b>	<b>3,981,041</b>	<b>696,000</b>	<b>427,055</b>	<b>-</b>	<b>4,492,251</b>

## 17. Operating Lease Commitments

The total commitment under non-cancellable operating leases at 31 March 2025 is analysed according to the periods in which the leases expire:

	2025 Land & Buildings £	2024 Land & Buildings £
Less than 1 year	106,424	124,995
2-5 years	80,088	186,512
<b>Total</b>	<b>186,512</b>	<b>311,507</b>

Lease costs expensed during the year amounted to £124,296 (2023/24: £133,749).

## 18. Related Party Transactions

During the financial year 1 Trustee was reimbursed £64 (2023/24: 3 Trustees reimbursed £667) for travel and incidental expenses which related to carrying out their duties as Trustees of the charitable company. Trustees are based in a wide geographical area in a reflection of the areas we work in.

Trustees made no voluntary donations in the financial year (2023/24 £nil).

There were no other related party transactions during the financial year (2023/24: none).

Expenditure includes £3,118 (2023/24: £3,118) in respect of trustees' indemnity insurance which provides cover of up to a maximum of £5,000,000.

## POhWER

A company limited by guarantee

## Registered Office

Suite 4, Middlesex House  
Meadway Corporate Centre  
Stevenage  
Hertfordshire SG1 2EF

Registered in England and Wales with the Charity Commission under charity number 1061543

Registered in Scotland by the Office of the Scottish Charity Regulator under charity number SCO48858

Registered company number 03323040

[www.pohwer.net](http://www.pohwer.net)

## Auditors

HaysMac LLP  
10 Queen Street Place  
London EC4R 1AG

## Legal Advisors

Stone King  
Boundary House  
91 Charterhouse St  
Barbican, London EC1M 6HR

## Bankers

The Co-operative Bank plc  
PO Box 101  
1 Balloon Street  
Manchester M60 4EP

## Patrons

Lord Michael Cashman CBE  
Peter Duncan  
Nitu Shah  
Samantha Lee Howe  
Dr Melrose Stewart

## Vice Presidents

Aruna Patel  
Carol Lee MBE  
Gary Blaker  
Iris Lusack  
Judith Smart  
Phil Lawrence  
Steven Rathbone  
Tim Anfilogoff

## Trustees

Antony Kildare (Chair) (d)  
Abdi Mohamed (b) (d)  
Alex Cisneros (d) (e)  
Andrew McGrath (a) (d)  
Corinne Mils (b) (d)  
Gemma Hope (c)  
Ian Holland (a)  
Jackie Kinsey (b) (retired 31 March 2025)  
Paul Robinson (a)  
Rachael Gilthorpe (c) (e)  
Robert Templeton (c) (e) (appointed July 2024)

- a. Member of the Finance, Audit and Risk Committee
- b. Member of the People Committee
- c. Member of the Fundraising and Income Generation Committee
- d. Member of the Nominations Committee
- e. Member of the Quality, Performance and Safeguarding Group

## Executive Team

### Chief Executive

Dr Felix Davies (from 2 September 2024)

### Interim Chief Executive

Vicky Browning (resigned 31 August 2024)

### Deputy Chief Executive

Elyzabeth Hawkes

### Director of Finance and Resources

Marie Perry

### Director of Fundraising and Engagement

Fiona McArthur-Worbey

### People Director

Susie Forster (from 15 April 2024)

### Head of People

Karen Williams (resigned 26 April 2024)

### Company Secretary

Janet Douglas