



Advocacy For All

(A Company Limited by Guarantee)

Company No. 03407428

Charity No. 1064855

Report and financial statements

For the year ended

31 March 2024

Advocacy For All

Report and financial statements

For the year ended 31 March 2024



Contents

| | Page |
|---|----------------|
| Reference and administrative information | 1 |
| Trustees' annual report | 2 - 6 |
| Independent auditors' report | 7 - 9 |
| Statement of financial activities (incorporating an income and expenditure account) | 10 |
| Balance sheet | 11 |
| Statement of cash flows | 12 |
| Notes to the financial statements | 13 - 20 |



Trustees:
Chair – John Watts
Trustee – Brian James
Trustee – Linda Duhig
Trustee – Caroline Evans
Trustee – Oyin Rogers (Appointed 7 September 2023)

Chief Executive: Jon Wheeler

Company number: 03407428

Charity number: 1064855

Registered office: The Civic Centre, St Mary's Road, Swanley, Kent BR8 7BU

Auditors:
Goldwins Limited
75 Maygrove Road
West Hampstead
London NW6 2EG
www.goldwins.co.uk

Bankers

HSBC Bank Plc
184 High Street
Bromley
Kent BR1 1HE

Barclays Bank Plc
24 Lowfield Street
Dartford
Kent DA1 1HD



The trustees, who are also directors under company law, present their report and financial statements for the year ended 31 March 2024.

The trustees confirm that the financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Purposes and aims

- Established in 1997, Advocacy for All (AfA) is a people focused charity with a long history and excellent record of accomplishment of providing high quality statutory and non-statutory one to one and self-advocacy in various London boroughs and in Kent. Advocacy empowers vulnerable people, including those with Learning Disabilities (LD), people with mental health issues, people who are neuro-diverse and Children and Young People (CYP) to have bigger voices and better lives.
- Our vision is to support the many people who are considered to be vulnerable and do not have a voice in the way they live their lives, how their services are planned and provided and are unsupported to access community resources and services. Our clients are often isolated, face barriers to inclusion, are unable to access services, social and employment opportunities, can suffer from poor mental and physical health and can experience abuse in a variety of forms. We believe this is a human rights issue, and our approach is person centred, empowering and professional, providing quality services that are inclusive. AfA are passionate about enabling all our clients to speak up, make choices in their lives and access their rights.
- AfA's strategies for achieving our stated aims and objectives include;
 - To concentrate on providing good quality local advocacy services to meet contractual requirements and support people to have a voice and exercise their rights.
 - To continue to diversify the product range of our advocacy services, encompassing both 1-1 and group advocacy work (both statutory and non-statutory).
 - To network with local authorities, other charities, businesses, and other parties to further develop new and existing work, and have a greater impact and presence in the local areas where our work takes place.
- the criteria or measures AfA uses to assess success in the reporting period include;
 - AfA routinely collecting and reporting on data of our clients' experiences of the service, the outcomes and the experiences of service providers and commissioners. This information is presented, monitored and reviewed by commissioners at regular meetings, with this data being used to improve and develop the services.
 - With a number of our services, commissioners will provide AfA with key performance indicators that serve as a benchmark for measuring/assessing success with a project. AfA continues to meet contractual demands, reviewed through quarterly contract review meetings with contract commissioners



- AfA's Quality Assurance process has been a key focus, with a range of staff from across the organisation contributing towards the pursuit of a range of QA goals and targets.
 - AfA continued work with partners, service users and commissioners helps to identify gaps in local provision and find new ways of meeting needs and gaps with limited resources.
- The wide range of activity undertaken by AfA ensures we continue to meet our stated aims and objectives.
 - Self-advocacy groups and 1-1 advocacy for vulnerable people, including people with learning disabilities, people with Autistic Spectrum conditions, people with ADHD and children and young people.
 - Statutory advocacy work including Independent Mental Capacity Act, Independent Mental Health Act, Care Act, Paid relevant Person's Representative, NHS Complaints Advocacy.

Public benefit:

The main activities undertaken to further the charity's purpose for the public benefit are listed above. In all these instances, our clients (many of whom are socially excluded and vulnerable) need support and a platform to ensure that their voices are heard, respected and acted upon. This is in accordance with AfA's stated aims and objectives and highlights the identifiable benefits made to sections of the public that are identified as most in need.

Grants and Trusts:

The purpose of AfA's activities funded through applications for grants is to provide advocacy to support people win their local communities and to provide services for people who cannot access statutory advocacy. Grant and trust income also enables Advocacy for all to provide innovative and flexible services, enabling people who use services to have a significant input in to the development and life of the projects.

Volunteers:

Volunteers are a well-established and integral part of Advocacy for All. A volunteer is someone who is not paid except for the reimbursement of genuine out of pocket expenses. Volunteers add to the value of Advocacy for All's work in a wide range of supportive roles by contributing their time, experience and skills. AfA's volunteers work in a wide variety of roles with AfA, including their role as Trustees, providing direct support as well as administrative support. AfA ensures it provides training and support to enable volunteers to develop new skills and experiences many of who then enter the world of employment. Many of AfA's volunteers are people who have lived experience of using services or needing advocacy support.

Aims

To encourage, develop and support volunteers to complement and add value to the work of paid staff. At Advocacy for All we aim to:

- encourage and enable people to become and remain volunteers.
- maximise the involvement of volunteers in all aspects of the project.
- communicate the importance of volunteering throughout the project.

Advocacy For All

Report and financial statements

For the year ended 31 March 2024



Values and Principles

- volunteering helps Advocacy for All fulfil its charitable and strategic objective.
- values volunteering as an important part of promoting Advocacy for All's work.
- appreciates volunteering can change and enrich the lives of individuals.
- volunteers help Advocacy for All have a positive relationship with the local community.

AfA ensures there are adequate resources for the management, support and development of volunteers.

Achievements and performance

Advocacy for All continued to provide quality advocacy and support to the people who used our services, providing flexible and innovative support to people, especially those further disadvantaged or isolated by the restrictions and challenges of the continued pandemic. We were able to innovate and be flexible in how we worked with people, including using technology and remote working.

Advocacy for All increased the number of people who attended groups, with increased access to remote meetings and other IT solutions.

AfA were successful with bids for new contracts where we had worked for several years as well as new opportunities. The provision of good quality, local advocacy services has been essential in the success Advocacy for all has had in retaining contracts.

Financial review

Advocacy for All continued to consolidate its financial position, with a solid year financially, being able to add to its reserves. There was continued regular scrutiny of management accounts and financial information to inform the Board and management team to enable good decision making to ensure financial stability.

The main funding sources are through Local Authority contracts, for the provision of statutory advocacy and Local Health Commissioners for specialist and new projects. We also have several Local Authority contracts for supporting groups of people with learning disabilities and for people with Autistic Spectrum Conditions.

Reserve policy

AfA was able to make a significant contribution to its held reserves and as part of its Reserves policy, continues to prioritise increasing its reserves over the next three years. This will be done through generation of unrestricted income, developing fundraising and corporate fundraising and identifying grants and trusts to support core services and non-statutory work.

Principal risks and uncertainties

The principle risks continue to be the financial pressures experienced by all Local Authorities, which has a significant impact on the stability of long term funding for all charities.

Another key risk is the difficulty the sector is experiencing in recruiting new staff. AfA has reviewed how we recruit and will continue to work hard to ensure we are able to pay fair salaries to staff.



Report and financial statements

For the year ended 31 March 2024

Plans for the future

Diversification of income and building reserves remain the key priorities. This includes developing services and projects in new areas as well as expanding the range of projects and support we offer.

AfA will also continue to develop how it has significant input into its strategic planning from people who use services.

We will develop our publicity materials and methods for gaining meaningful feedback from the people who use our services.

Trustee induction and training

Advocacy for All has been successful in attracting new Board members.

All new Trustees have to complete an application form, attend an interview and provide an up to date DBS check. The Board is currently reviewing its recruitment and training processes, to ensure a thorough induction and training programme for all Trustees.

Related parties and relationships with other organisations

Advocacy for All works in partnership with several small charities. These include contract partnerships as well as collaborative working to ensure the provision of quality support for the people who our services.

Remuneration policy for key management personnel

Management salaries are bench-marked against the industry standard. There are no other remuneration packages or performance related bonuses.

Statement of responsibilities of the trustees

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

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

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities Statement Of Recommended Practice
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice 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 operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the



Report and financial statements

For the year ended 31 March 2024

charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the 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 are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Statement as to disclosure to our auditors

In so far as, the trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditors

Goldwins Limited were re-appointed as the auditors of the charitable company during the year and have expressed their willingness to continue in that capacity.

The trustees have approved the trustees' annual report on 26/09/2024

And signed on their behalf by;

Brian James

Trustee

Independent Auditor's Report

To the members of Advocacy For All

Opinion

We have audited the financial statements of Advocacy for All for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the statement of cash flows and the related notes. 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).

Opinion on financial statements

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 2024 and of its 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.

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 charity'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 directors 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 annual report other than the financial statements and our auditor's report thereon. 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

Independent Auditor's Report

To the members of Advocacy For All

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.

Opinion on other matter 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' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report (incorporating the directors' 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 Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the 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 the trustees

As explained more fully in the Trustees' Responsibilities Statement, 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 they 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 Charity'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 Charity or to cease operations, or have no realistic alternative but to do so.

Our 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

Independent Auditor's Report

To the members of Advocacy For All

irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

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. 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]. 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. Our audit work has been undertaken so that we might state to the charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Anthony Epton (Senior Statutory Auditor)
for and on behalf of
Goldwins Limited
Statutory Auditor
Chartered Accountants
75 Maygrove Road
West Hampstead
London NW6 2EG

4 December 2024

Advocacy For All**Statement of financial activities**

(incorporating an income and expenditure account)

For the year ended 31 March 2024

| | Note | Unrestricted funds £ | Restricted funds £ | 2024 Total funds £ | 2023 Total funds £ |
|--|------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| Income from: | | | | | |
| Donations | 3 | 800 | - | 800 | 361 |
| Charitable activities | 4 | 1,223,747 | 149,915 | 1,373,662 | 1,306,441 |
| Total income | | 1,224,547 | 149,915 | 1,374,462 | 1,306,802 |
| Expenditure on: | 5 | | | | |
| Charitable activities | | 1,114,472 | 146,026 | 1,260,498 | 1,291,464 |
| Total expenditure | | 1,114,472 | 146,026 | 1,260,498 | 1,291,464 |
| Net income / (expenditure) for the year | 6 | 110,075 | 3,889 | 113,964 | 15,338 |
| Transfers between funds | | (7,860) | 7,860 | - | - |
| Net movement in funds | | 102,215 | 11,749 | 113,964 | 15,338 |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 167,401 | 14,111 | 181,512 | 166,174 |
| Total funds carried forward | 13 | 269,616 | 25,860 | 295,476 | 181,512 |

All of the above results are derived from continuing activities.

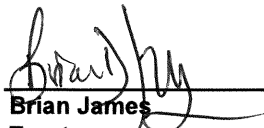
There were no other recognised gains or losses other than those stated above.

The attached notes form part of these financial statements.

Advocacy For All
Balance sheet
As at 31 March 2024

| | Note | 2024 £ | 2024 £ | 2023 £ | 2023 £ |
|--|-----------|------------------------|-----------------------|------------------|-----------------------|
| Fixed assets | 9 | | <u>5,611</u> | | 4,585 |
| Current assets: | | | | | |
| Debtors | 10 | 231,865 | | 230,508 | |
| Cash at bank and in hand | | <u>138,334</u> | | <u>70,924</u> | |
| | | 370,199 | | 301,432 | |
| Liabilities: | | | | | |
| Creditors: amounts falling due within one year | 11 | <u>(80,334)</u> | | <u>(124,505)</u> | |
| Net current assets | | | <u>289,865</u> | | <u>176,927</u> |
| Total assets less current liabilities | | | <u>295,476</u> | | <u>181,512</u> |
| Total net assets | | | <u>295,476</u> | | <u>181,512</u> |
| Funds | 13 | | | | |
| Restricted funds | | | 25,860 | | 14,111 |
| Unrestricted funds | | | <u>269,616</u> | | <u>167,401</u> |
| Total funds | | | <u>295,476</u> | | <u>181,512</u> |

Approved by the trustees on 26/09/2024
and signed on their behalf by:


Brian James
Trustee

Company Registration No. 03407428

The attached notes form part of the financial statements.

Advocacy For All
Statement of cash flows
For the year ended 31 March 2024

| | Note | 2024 £ | 2024 £ | 2023 £ | 2023 £ |
|--|-----------|----------------|-----------------------|----------------|-----------------------|
| Net cash provided by / (used in) operating activities | 14 | | 70,307 | | 39,461 |
| Cash flows from investing activities: | | | | | |
| Sale/ (purchase) of fixed assets | | <u>(2,897)</u> | | <u>(2,656)</u> | |
| Cash provided by / (used in) investing activities | | | <u>(2,897)</u> | | <u>(2,656)</u> |
| Change in cash and cash equivalents in the year | | | 67,410 | | 36,805 |
| Cash and cash equivalents at the beginning of the year | | | 70,924 | | 34,119 |
| Change in cash and cash equivalents due to exchange rate movements | | | - | | - |
| Cash and cash equivalents at the end of the year | 15 | | <u>138,334</u> | | <u>70,924</u> |

Advocacy For All
Notes to the financial statements
For the year ended 31 March 2024

1 Accounting policies

a) Basis of preparation

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 Standard applicable in the UK and Republic of Ireland (FRS 102 - effective 1 January 2015) - (Charities SORP FRS 102) and the Companies Act 2006.

The charitable company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance for the provision of specified service is deferred until the criteria for income recognition are met.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

d) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Advocacy For All
Notes to the financial statements
For the year ended 31 March 2024

1 Accounting policies (continued)

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise of trading costs and the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of delivering services and other activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 5.

i) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

j) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

| | |
|-----------------------|-----|
| Fixtures and fittings | 25% |
| Computer equipment | 25% |

k) Debtors

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

l) Cash at bank and in hand

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

m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

o) Pensions

Advocacy for All provides a defined-contribution pension scheme in line with the Government's auto-enrolment regulations.

Advocacy For All
Notes to the financial statements
For the year ended 31 March 2024

2 Detailed comparatives for the statement of financial activities

| | 2023 Unrestricted £ | 2023 Restricted £ | 2023 Total £ |
|--|---------------------------|-------------------------|--------------------|
| Income from: | | | |
| Donations, subscriptions and legacies | 361 | - | 361 |
| Charitable activities | 1,115,089 | 191,352 | 1,306,441 |
| Investments | - | - | - |
| Total income | 1,115,450 | 191,352 | 1,306,802 |
| Expenditure on: | | | |
| Charitable activities | 1,084,227 | 207,237 | 1,291,464 |
| Total expenditure | 1,084,227 | 207,237 | 1,291,464 |
| Net income / expenditure | 31,223 | (15,885) | 15,338 |
| Transfers between funds | (3,358) | 3,358 | - |
| Net income / (expenditure) before other recognised gains and losses | 27,865 | (12,527) | 15,338 |
| Other gains / (losses) | - | - | - |
| Net movement in funds | 27,865 | (12,527) | 15,338 |
| Total funds brought forward | 139,536 | 26,638 | 166,174 |
| Total funds carried forward | 167,401 | 14,111 | 181,512 |

3 Income from donations

| | Unrestricted £ | Restricted £ | 2024 Total £ | 2023 Total £ |
|--------------------|-------------------|-----------------|--------------------|--------------------|
| Donations received | 800 | - | 800 | 361 |
| | 800 | - | 800 | 361 |

4 Income from charitable activities

| | Unrestricted £ | Restricted £ | 2024 Total £ | 2023 Total £ |
|--|-------------------|-----------------|--------------------|--------------------|
| Advocacy support and consultancy | 115,581 | - | 115,581 | 79,772 |
| Commissioned advocacy | 985,971 | - | 985,971 | 956,902 |
| Grants receivable | - | 149,147 | 149,147 | 162,517 |
| Spot purchasing income | 114,659 | - | 114,659 | 97,104 |
| Other income | 7,536 | 768 | 8,304 | 10,146 |
| Total income from charitable activities | 1,223,747 | 149,915 | 1,373,662 | 1,306,441 |

Advocacy For All
Notes to the financial statements
For the year ended 31 March 2024

5 Analysis of expenditure

| | Basis of allocation | Charitable activities £ | Support & Governance costs £ | 2024 Total £ | 2023 Total £ |
|----------------------------------|---------------------|----------------------------|---------------------------------|--------------------|--------------------|
| Wages and pensions costs | Direct | 852,062 | 190,562 | 1,042,624 | 994,831 |
| Subcontracted work | Direct | 514 | | 514 | 112,315 |
| Rent and rates | Direct | 21,280 | 20,173 | 41,453 | 37,492 |
| Insurance | Direct | - | 5,063 | 5,063 | 6,581 |
| Room hire | Direct | 6,509 | 600 | 7,109 | 5,877 |
| Travel expenses | Direct | 39,711 | 3,076 | 42,787 | 31,750 |
| Telephone | Direct | - | 9,105 | 9,105 | 12,070 |
| Printing, postage and stationery | Direct | 639 | 1,751 | 2,390 | 1,666 |
| Recruitment and training costs | Direct | 8,086 | 1,188 | 9,274 | 1,743 |
| Advertising and publicity | Direct | 1,021 | 960 | 1,981 | 3,060 |
| Other office expenditure | Staff time | 6,201 | 66,212 | 72,413 | 55,881 |
| Audit fees | Staff time | - | 8,500 | 8,500 | 8,500 |
| Professional fees | Staff time | - | 15,002 | 15,002 | 17,773 |
| Bank Charges | Staff time | - | 412 | 412 | 397 |
| Depreciation | Staff time | - | 1,871 | 1,871 | 1,528 |
| | | 936,023 | 324,475 | 1,260,498 | 1,291,464 |
| Support costs | | 324,475 | (324,475) | | |
| Total expenditure 2024 | | 1,260,498 | - | 1,260,498 | |
| Total expenditure 2023 | | 1,291,464 | - | 1,291,464 | |

Of the total expenditure, £1,114,371 was unrestricted (2023: £1,084,227) and £146,026 was restricted (2023: £207,737).

Advocacy For All
Notes to the financial statements
For the year ended 31 March 2024

6 Net income / (expenditure) for the year

| | 2024 | 2023 |
|--|--------------|-------------|
| | £ | £ |
| This is stated after charging / (crediting): | | |
| Auditor's remuneration - net audit fees | 7,083 | 7,083 |

7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

| | 2024 | 2023 |
|---|------------------|-------------|
| | £ | £ |
| Salaries and wages | 956,689 | 910,063 |
| Social security costs | 63,839 | 63,859 |
| Employer's contribution to defined contribution pension schemes | 22,096 | 20,909 |
| | 1,042,624 | 994,831 |

The number of employees who received employee benefits (excluding employer pension) totalling £60,000 or above during the year were;

| | 2024 | 2023 |
|--------------------|-------------|-------------|
| | No. | No. |
| £70,000 to £79,999 | 1 | 1 |

The total employee benefits including pension contributions and employers' NIC of the key management personnel were £73,982 (2023: £74,534).

The charity trustees were not paid nor received any other benefits from employment with the charitable company in the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charitable company or received any reimbursement for their expenses (2023: £nil).

The average number of employees (head count based on number of staff employed) during the year was 60 (2023: 61).

8 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

9 Tangible fixed assets

| | Plant and Equipment | 2024 | 2023 |
|---------------------------------------|----------------------------|---------------|-------------|
| | £ | Total £ | Total £ |
| Cost at the start of the year | 7,265 | 7,265 | 4,609 |
| Additions in year | 2,897 | 2,897 | 2,656 |
| Cost at the end of the year | 10,162 | 10,162 | 7,265 |
| Depreciation at the start of the year | 2,680 | 2,680 | 1,152 |
| Charge for the year | 1,871 | 1,871 | 1,528 |
| Depreciation at the end of the year | 4,551 | 4,551 | 2,680 |
| Net book value | 5,611 | 5,611 | 4,585 |

Advocacy For All
Notes to the financial statements
For the year ended 31 March 2024

10 Debtors

| | 2024 | 2023 |
|-------------------------------|----------------|----------------|
| | £ | £ |
| Trade debtors | 187,780 | 213,606 |
| Other debtors and prepayments | 17,740 | 15,682 |
| Accrued Income | 26,345 | 1,220 |
| | 231,865 | 230,508 |

11 Creditors: amounts falling due within one year

| | 2024 | 2023 |
|------------------------------|---------------|----------------|
| | £ | £ |
| Trade creditors | 6,426 | 8,435 |
| Accruals | 15,599 | 18,329 |
| Taxation and social security | 12,827 | 18,310 |
| Other creditors | 4,010 | 3,656 |
| Deferred income | 41,472 | 75,775 |
| | 80,334 | 124,505 |

Deferred income

| | 2024 | 2023 |
|---------------------------------------|---------------|---------------|
| | £ | £ |
| Balance at the beginning of the year | 75,775 | 68,406 |
| Amount released to income in the year | (75,775) | (68,406) |
| Amount deferred in the year | 41,472 | 75,775 |
| Balance at the end of the year | 41,472 | 75,775 |

12 Analysis of net assets between funds

| | Unrestricted | Restricted | Total funds |
|--|----------------|---------------|----------------|
| | £ | £ | £ |
| Fixed assets | 5,611 | - | 5,611 |
| Current assets | 264,005 | 25,860 | 289,865 |
| Net assets at the end of the year | 269,616 | 25,860 | 295,476 |

Analysis of net assets between funds 2023
(previous year for comparison)

| | General | Restricted | Total |
|--|----------------|---------------|----------------|
| | £ | £ | £ |
| Fixed assets | 4,585 | - | 4,585 |
| Current assets | 162,816 | 14,111 | 176,927 |
| Net assets at the end of the year | 167,401 | 14,111 | 181,512 |

Advocacy For All
Notes to the financial statements
For the year ended 31 March 2024

13 Movements in funds

| | At 1 April 2023 £ | Income £ | Expenditure £ | Transfers £ | At 31 March 2024 £ |
|------------------------------------|-------------------------|----------------|------------------|----------------|--------------------------|
| <u>Restricted funds</u> | | | | | |
| BBC Children in Need | 1,070 | 4,083 | (5,145) | - | 8 |
| Big Lottery | 5,777 | 67,701 | (73,011) | - | 467 |
| Havering young advisers | 631 | - | - | (631) | - |
| Peoples Project | (6,430) | 843 | (3,551) | 9,200 | 62 |
| Jack Petchey Foundation | 2,653 | 900 | (234) | - | 3,319 |
| Kent SURG | 2,329 | - | - | - | 2,329 |
| Bexley Voluntary Service Grant | 500 | - | - | - | 500 |
| Kent Ensure | 107 | - | - | (107) | - |
| Penge PCN - NHS SE London CCG | 4,000 | - | - | - | 4,000 |
| Easy Read EDP Setup | 594 | - | - | (594) | - |
| Health Ambassadors Programme | 38 | - | - | (38) | - |
| Kent Strategic Fund (ASC) | 1,355 | - | - | - | 1,355 |
| Bromley LD Partnership Board | 1,487 | 3,511 | (3,571) | - | 1,427 |
| LB Sutton (Sutton Central Library) | - | 2,525 | (2,550) | 30 | 5 |
| Bexley Housing Project | - | 35,055 | (34,138) | - | 917 |
| City Bridge Trust | - | 25,300 | (22,015) | - | 3,285 |
| LB Bromley - Innovation Fund | - | 9,997 | (1,811) | - | 8,186 |
| Total restricted funds | 14,111 | 149,915 | (146,026) | 7,860 | 25,860 |

Unrestricted funds:

| | | | | | |
|---------------------------------|----------------|------------------|--------------------|----------------|----------------|
| General Fund | 167,401 | 1,224,547 | (1,114,472) | (7,860) | 269,616 |
| Total unrestricted funds | 167,401 | 1,224,547 | (1,114,472) | (7,860) | 269,616 |

Total funds

| | | | | |
|----------------|------------------|--------------------|----------|----------------|
| 181,512 | 1,374,462 | (1,260,498) | - | 295,476 |
|----------------|------------------|--------------------|----------|----------------|

**Movements in funds 2023
(previous year for comparison)**

| | At 1 April 2022 £ | Income £ | Expenditure £ | Transfers £ | At 31 March 2023 £ |
|--|-------------------------|----------------|------------------|----------------|--------------------------|
| <u>Restricted funds</u> | | | | | |
| BBC Children in Need | 2,704 | 24,987 | (26,621) | - | 1,070 |
| NHS complaints and Bexley older people | 257 | - | - | (257) | - |
| Big Lottery | 1,595 | 83,832 | (84,245) | 4,595 | 5,777 |
| Havering young advisers | 1,040 | 25,063 | (25,472) | - | 631 |
| Peoples Project | - 2,489 | - | (3,941) | - | (6,430) |
| Jack Petchey Foundation | 2,200 | 900 | (447) | - | 2,653 |
| Kent SURG | 2,329 | - | - | - | 2,329 |
| Bexley Voluntary Service Grant | 500 | - | - | - | 500 |
| Kent Ensure | 243 | 10,006 | (10,142) | - | 107 |
| Bromley - Day Opportunities Fund | 980 | - | - | (980) | - |
| Penge PCN - NHS SE London CCG | 4,000 | - | - | - | 4,000 |
| Easy Read EDP Setup | 4,243 | 15,000 | (18,649) | - | 594 |
| Health Ambassadors Programme | 7,681 | 29,113 | (36,756) | - | 38 |
| Kent Strategic Fund (ASC) | 1,355 | - | - | - | 1,355 |
| Bromley LD Partnership Board | - | 2,451 | (964) | - | 1,487 |
| Total restricted funds | 26,638 | 191,352 | (207,237) | 3,358 | 14,111 |

Unrestricted funds:

| | | | | | |
|---------------------------------|----------------|------------------|--------------------|----------------|----------------|
| General Fund | 139,536 | 1,115,450 | (1,084,227) | (3,358) | 167,401 |
| Total unrestricted funds | 139,536 | 1,115,450 | (1,084,227) | (3,358) | 167,401 |

Total funds

| | | | | |
|----------------|------------------|--------------------|----------|----------------|
| 166,174 | 1,306,802 | (1,291,464) | - | 181,512 |
|----------------|------------------|--------------------|----------|----------------|

Advocacy For All
Notes to the financial statements
For the year ended 31 March 2024

| | | |
|---|-----------------|-----------------|
| 14 Reconciliation of net income / (expenditure) to net cash flow from operating activities | | |
| | 2024 | 2023 |
| | £ | £ |
| Net income / (expenditure) for the reporting period (as per the statement of financial activities) | 113,964 | 15,338 |
| Depreciation | 1,871 | 1,528 |
| (Increase)/ decrease in debtors | (1,357) | 64,037 |
| Increase/ (decrease) in creditors | (44,171) | (41,442) |
| Net cash provided by / (used in) operating activities | 70,307 | 39,461 |

15 Analysis of cash and cash equivalents

| | At 1 April 2023 | Cash flows | Other changes | At 31 March 2024 |
|--|--------------------|---------------|------------------|---------------------|
| | £ | £ | £ | £ |
| Cash at bank and in hand | 70,924 | 67,410 | - | 138,334 |
| Total cash and cash equivalents | 70,924 | 67,410 | - | 138,334 |

16 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. Each member is liable to contribute a sum not exceeding £1 in the event of the charity being wound up.

17 Related party transactions

There are no related party transactions to disclose during the financial year (2023: Nil).