

COMPANY REGISTRATION NUMBER: 03562525
CHARITY REGISTRATION NUMBER: 1071467

Oldham Personal Advocacy Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2021

CHRISTOPHER BAILEY ACCOUNTANTS (OLDHAM) LIMITED

Chartered accountants
Units 10-12
County End Business Centre
Jackson Street
Springhead
Oldham
OL4 4TZ

Oldham Personal Advocacy Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2021

	Page
Directors' annual report (incorporating the director's report)	1
Independent examiner's report to the directors	7
Statement of financial activities (including income and expenditure account)	8
Statement of financial position	9
Notes to the financial statements	10

Oldham Personal Advocacy Limited

Company Limited by Guarantee

Directors' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

The directors, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name	Oldham Personal Advocacy Limited
Charity registration number	1071467
Company registration number	03562525
Principal office and registered office	The Link Centre Union Street Oldham OL1 1DZ

The directors

Dr J. Lord
Mrs M. Meacher
Mrs C. Blythe
Mrs V. Royle
Mr L. Coop
Mrs J.N. Pickering
Ms J. Bird

Company secretary Miss M. Anderson

Independent examiner Mr C. Bailey A.C.A.
Units 10-12
County End Business Centre
Jackson Street
Springhead
Oldham
OL4 4TZ

Structure, governance and management

The financial statements comply with the Charities Act 2011, the Companies Act 2006 and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Statement for Smaller Entities.

Oldham Personal Advocacy Limited

Company Limited by Guarantee

Directors' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Structure, governance and management *(continued)*

(a) Structure

Oldham Personal Advocacy Limited (OPAL) is a charitable company limited by guarantee and was founded in 1983. It is governed by memorandum and articles of association, which were last amended in 1998.

The charitable objects are to promote the relief of people with learning disabilities to obtain their full rights and privileges as citizens, to provide such people with personal friendship and support and also promote the relief of unemployment for the public benefit in such ways as may be thought fit.

(b) Board Members

Additional Board skill gaps identified at annual review will be promoted on an ongoing basis with local partners and using social media.

(c) Management

The Board have adopted systems of internal control that are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. These include:

- A strategic plan and annual budget approved by the Board
- Regular consideration of the financial performance and variance from budgets and non-financial performance indicators.

(d) Executive staff to whom day to day management is delegated

OPAL employs a Chief Executive, who is accountable to the Trustees and is responsible for the day to day management of the charity.

(e) Risk management

The directors have identified the risks which have the potential to effect reserves and have created a current risk register for the charity. The risk register will be subject to rigorous and focused review during 2021/22. Having identified these risks the Board have implemented systems to recognise, evaluate and mitigate the risks.

Oldham Personal Advocacy Limited

Company Limited by Guarantee

Directors' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Objectives and activities

(a) Objects and Aims

Our Vision

Voice, choice and equality for people with learning disabilities.

Our Mission

To work with people with learning disabilities and/autism to make sure they have a voice in shaping services so that they can have the same life chances as everybody else.

Our Values

Inclusive - people with learning disabilities are at the centre of everything we do

Honest - we act with integrity and honesty at all times, we won't say we can do something if we can't

Kind - we treat everybody with dignity, respect and kindness

Challenging - if we think things aren't fair or right we ask 'difficult questions'

Cooperative - we work with other organisations to help them feel more confident meeting people with learning disabilities and/autism

Positive - we believe in a fairer future and that we are making a difference

(b) Activities 2020-2021

During the year, we have undertaken a number of initiatives to make sure we deliver our strategic objectives and work towards fulfilling our mission. These include:

- provision of high quality independent advocacy service
- provision of a range of activities determined by and delivered for our client group
- provision of learning opportunities for all stakeholders

Oldham Personal Advocacy Limited

Company Limited by Guarantee

Directors' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

Case advocacy

OPAL received in excess of 150 referrals for personal advocacy support during the year. Referrals came from a wide range of sources, individuals themselves, health and social care professionals and family members. The advocacy service continued throughout the year. We developed effective remote working methods with all clients based on their technical skills and resources. Demand for advocacy support for parents with learning disabilities requiring intensive support when dealing with childrens' services means that we currently have a number of people on a waiting list.

Support for self advocates

OPAL provided online-virtual support for people to develop the skills they need to speak up for themselves and support their friends/peers through the provision of weekly sessions. Self-advocates have agreed to work with Oldham CCG learning disability nurses to become annual health check champions promoting the importance of this in reducing health inequalities.

Women Get Set Go!

Continues to run online twice a week and provides a safe welcoming space for women to meet and make friends, maintain friendships, seek guidance on matters which concern them about themselves or their family and have fun!

Learning Disability Friends project

Activity with community groups stopped during the COVID 19 pandemic however we remained involved with the community network explorer groups so that as restrictions ease we are able to resume this work.

Your Day Your Way

Our activities continued throughout the year on a remote/online basis. Tablets were provided for people where necessary so that people could see their friend's online and those unable to access the internet received postal resources and phone contact to keep in touch.

Online activities developed during lockdown included:

- Bingo, quizzes and interactive games

As restrictions relaxed OPAL provided COVID secure facilities to restart face to face activities in centre. Activities included:

- Arts, crafts, mental health wellbeing sessions(Connect 5 training)
- Involvement in consultation events health and local authority
- Celebrating events and occasions with themed activities

Oldham Personal Advocacy Limited

Company Limited by Guarantee

Directors' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Hate Crime Awareness

OPAL is a third party hate crime reporting centre and supports inclusiveness through a range of activities funded through Oldham Council.

Financial review

The total income for the year was £312,936 (2020:£241,908). The main source of income for the charity is now generated through Your Day Your Way but essential funds continue to be received to support advocacy and placements from

- Oldham Metropolitan Borough Council
- Universities

Direct expenditure in the year was £247,424 (2020:£232,702) including £4,739 (2020:£5,006) of governance costs.

To achieve the reserves target the Board has continued to scrutinise expenditure and to ensure that all activities are properly funded.

Reserves policy

The Board has implemented the priorities identified in the extensive review of the reserves policy and documented in the Strategic Plan for 2019 to 2024. Activities supported this year include the women's group and self-advocate group. Planned activity to expand the Learning Disability Friend project was suspended during the Covid 19 pandemic.

Reserves are the result of the charity's unrestricted income fund which are freely available to spend on any of the charity's purposes. The Board have reviewed all unrestricted income streams and assessed these in respect of the future continued funding; the net profile of the income stream and the impact of the loss of each income stream.

The above systematic identification of risk and future income and the assessment of committed expenditure to each stream of income has enabled the board to assess for each income stream the reserves needed to manage risks identified, shortfalls in income and specific liabilities identified, including loss of key staff and redundancy.

The above reserves which have been identified total £96,000 and will continue to be recognised in the financial statements as continuity and contingency reserves. Additional reserves will be referred to as general reserves.

Reserves will be reviewed at Board meetings when the quarterly management reports are received. Performance against budget will be monitored. The reserves policy will be reviewed and revised annually to reflect any changes in the operating context of the charity.

The evaluation of OPAL remuneration will take place next year along with activities identified as areas of need as a result of the Covid 19 pandemic. Activities funded through the general reserves will be monitored to ensure the work remains relevant to members and can demonstrate impact.

Oldham Personal Advocacy Limited

Company Limited by Guarantee

Directors' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Plans for future periods

For 36 years we have been striving to make sure the voice of people with learning disabilities has equal value in Oldham and is heard, listened to and acted upon.

As a registered charity, based in Oldham, we have always worked with people with learning disabilities to develop activities which interest them and provide opportunities for people to make new friends and develop new skills.

We achieve this through support and funding from a variety of sources including charitable grants, commissioned work, individual budgets and generous donations, all of which help us to realise our mission and for which we are very grateful.

Shockingly in this day and age people with learning disabilities still face inequality in every aspect of their life, this includes being able to access health services, jobs/volunteering, education, good quality support, justice and opportunities to make friends and develop relationships.

Our response to the challenges people continue to face is set out in the strategic plan which we will deliver over the next 4 years.

Knowing and understanding their extent, we believe we must use our knowledge, expertise and resources to work with people with learning disabilities to ensure that their voice continues to be heard and that they have the same life chances as everybody else.

Crucially we also recognise that we cannot do everything ourselves and working effectively with partners to influence and bring about changes to attitudes will be critical to the success of the plan.

We are grateful to our members, people with learning disabilities who have told us what is important to them and helped to develop this plan and we are looking forward to working with them to make it happen.

Over the next 12 months we will:

- increase the range of people having access to all forms of advocacy so that they represent more closely the community in which we work.
- increase the range of opportunities for people with learning disabilities and/autism to live active fulfilling lives in their community
- manage our charity effectively and efficiently to become a creative and adaptive organisation.

The directors' annual report and the strategic report were approved on 19 October 2021 and signed on behalf of the board of trustees by:



Miss M. Anderson
Charity Secretary

Oldham Personal Advocacy Limited

Company Limited by Guarantee

Independent Examiner's Report to the Directors of Oldham Personal Advocacy Limited

Year ended 31 March 2021

I report to the directors on my examination of the financial statements of Oldham Personal Advocacy Limited ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

The trustees who, are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr C. Bailey A.C.A.
Independent Examiner

Units 10-12
County End Business Centre
Jackson Street
Springhead
Oldham
OL4 4TZ

19 October 2021

Oldham Personal Advocacy Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Income					
Donations and legacies	5	550	—	550	869
Charitable activities	6	199,675	47,511	247,186	240,489
Investment income	7	500	—	500	550
Other income	8	64,700	—	64,700	—
Total income		<u>265,425</u>	<u>47,511</u>	<u>312,936</u>	<u>241,908</u>
Expenditure					
Expenditure on charitable activities	9,10	199,263	48,161	247,424	232,702
Total expenditure		<u>199,263</u>	<u>48,161</u>	<u>247,424</u>	<u>232,702</u>
Net income and net movement in funds		<u>66,162</u>	<u>(650)</u>	<u>65,512</u>	<u>9,206</u>
Reconciliation of funds					
Total funds brought forward		169,252	995	170,247	161,041
Total funds carried forward		<u>235,414</u>	<u>345</u>	<u>235,759</u>	<u>170,247</u>

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

The notes on pages 10 to 17 form part of these financial statements.

Oldham Personal Advocacy Limited

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Current assets			
Debtors	15	29,522	10,986
Cash at bank and in hand		217,013	172,131
		<u>246,535</u>	<u>183,117</u>
Creditors: amounts falling due within one year	16	<u>10,776</u>	<u>12,870</u>
Net current assets		<u>235,759</u>	<u>170,247</u>
Total assets less current liabilities		<u>235,759</u>	<u>170,247</u>
Net assets		<u>235,759</u>	<u>170,247</u>
Funds of the charity			
Restricted funds		345	995
Unrestricted funds		<u>235,414</u>	<u>169,252</u>
Total charity funds	18	<u>235,759</u>	<u>170,247</u>

For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 19 October 2021, and are signed on behalf of the board by:



Dr J. Lord
Director

The notes on pages 10 to 17 form part of these financial statements.

Oldham Personal Advocacy Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Link Centre, Union Street, Oldham, OL1 1DZ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102.

(a) No cash flow statement has been presented for the company.

(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the directors to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

Oldham Personal Advocacy Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Incoming resources *(continued)*

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. - income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates: - expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by guarantee

The company is limited by guarantee and as such has no share capital. The liability of the members of the company, as set out in the Memorandum of Association is limited to £1 per member in the event of the company being wound up whilst they are a member or within one year of ceasing to be a member.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Miscellaneous donations	550	550	869	869

Oldham Personal Advocacy Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Advocacy funding - OMBC	—	40,423	40,423
Student placements	7,840	—	7,840
Your Day Your Way	188,933	—	188,933
Hate Crime	—	—	—
Supported Living	—	—	—
Infection Control - OMBC	—	7,088	7,088
Other income	2,902	—	2,902
	<u>199,675</u>	<u>47,511</u>	<u>247,186</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Advocacy funding - OMBC	—	40,064	40,064
Student placements	5,800	—	5,800
Your Day Your Way	192,625	—	192,625
Hate Crime	—	1,000	1,000
Supported Living	—	1,000	1,000
Infection Control - OMBC	—	—	—
Other income	—	—	—
	<u>198,425</u>	<u>42,064</u>	<u>240,489</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest	<u>500</u>	<u>500</u>	<u>550</u>	<u>550</u>

8. Other income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Job Retention Scheme	54,700	54,700	—	—
OMBC government support	10,000	10,000	—	—
	<u>64,700</u>	<u>64,700</u>	<u>—</u>	<u>—</u>

Oldham Personal Advocacy Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2021

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Advocacy funding - OMBC	—	34,029	34,029
Student Placements	7,972	—	7,972
Your Day Your Way	112,023	—	112,023
Infection Control - OMBC	—	1,559	1,559
Hate Crimes	—	650	650
Skills for Care	—	—	—
Women's Group	—	—	—
Supported Living	—	—	—
LD Friends, Speakeasy and Bridge	—	—	—
Support costs	79,268	11,923	91,191
	<u>199,263</u>	<u>48,161</u>	<u>247,424</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Advocacy funding - OMBC	—	30,327	30,327
Student Placements	8,669	—	8,669
Your Day Your Way	101,935	—	101,935
Infection Control - OMBC	—	—	—
Hate Crimes	—	—	—
Skills for Care	—	1,745	1,745
Women's Group	1,480	—	1,480
Supported Living	—	993	993
LD Friends, Speakeasy and Bridge	6,070	—	6,070
Support costs	71,379	10,104	81,483
	<u>189,533</u>	<u>43,169</u>	<u>232,702</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Advocacy funding - OMBC	34,029	8,092	42,121	40,715
Student Placements	7,972	1,087	9,059	11,307
Your Day Your Way	112,023	71,744	183,767	187,303
Infection Control - OMBC	1,559	5,529	7,088	—
Hate Crimes	650	—	650	5
Skills for Care	—	—	—	2,100
Women's Group	—	—	—	4,084
Supported Living	—	—	—	1,000
LD Friends, Speakeasy and Bridge	—	—	—	6,492
Prior year rent adjustment	—	—	—	(25,310)
Governance costs	—	4,739	4,739	5,006
	<u>156,233</u>	<u>91,191</u>	<u>247,424</u>	<u>232,702</u>

Oldham Personal Advocacy Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

11. Analysis of support costs

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Staff costs	50,608	—	50,608	51,405
Premises	15,198	2,919	18,117	19,299
Communications and IT	1,738	2,607	4,345	3,145
General office	2,277	2,566	4,843	10,651
Governance costs	4,739	—	4,739	5,006
Programme costs	3,010	—	3,010	10,704
Equipment	—	—	—	6,583
Prior year rent adjustment	—	—	—	(25,310)
Infection control costs	—	5,529	5,529	—
	<u>77,570</u>	<u>13,621</u>	<u>91,191</u>	<u>81,483</u>

12. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	780	750
Other financial services	3,827	4,014
	<u>4,607</u>	<u>4,764</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	188,817	184,418
Social security costs	11,231	11,621
Employer contributions to pension plans	6,793	6,584
	<u>206,841</u>	<u>202,623</u>

Oldham Personal Advocacy Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

13. Staff costs *(continued)*

The average head count of employees during the year was 15 (2020: 16). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Administration, Finance and IT	2	2
Client services	13	14
	<u>15</u>	<u>16</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

14. Trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment with the charity in the year, neither were they reimbursed expenses during the year.

15. Debtors

	2021 £	2020 £
Trade debtors	23,826	5,485
Prepayments and accrued income	5,696	5,501
	<u>29,522</u>	<u>10,986</u>

16. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	4,343	5,787
Accruals and deferred income	2,517	3,203
Social security and other taxes	3,871	3,794
Pension	45	86
	<u>10,776</u>	<u>12,870</u>

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £6,793 (2020: £6,584).

Oldham Personal Advocacy Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General reserve	73,252	265,425	(199,263)	139,414
Continuity and Contingency Fund	96,000	—	—	96,000
	<u>169,252</u>	<u>265,425</u>	<u>(199,263)</u>	<u>235,414</u>

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
General reserve	62,941	199,844	(189,533)	73,252
Continuity and Contingency Fund	96,000	—	—	96,000
	<u>158,941</u>	<u>199,844</u>	<u>(189,533)</u>	<u>169,252</u>

Restricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
Advocacy Funding - OMBC	—	40,423	(40,423)	—
Hate Crime	995	—	(650)	345
Skills for Care	—	—	—	—
Supported Living	—	—	—	—
Infection Control - OMBC	—	7,088	(7,088)	—
	<u>995</u>	<u>47,511</u>	<u>(48,161)</u>	<u>345</u>

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
Advocacy Funding - OMBC	—	40,064	(40,064)	—
Hate Crime	—	1,000	(5)	995
Skills for Care	2,100	—	(2,100)	—
Supported Living	—	1,000	(1,000)	—
Infection Control - OMBC	—	—	—	—
	<u>2,100</u>	<u>42,064</u>	<u>(43,169)</u>	<u>995</u>

Oldham Personal Advocacy Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Current assets	246,190	345	246,535
Creditors less than 1 year	(10,776)	—	(10,776)
Net assets	<u>235,414</u>	<u>345</u>	<u>235,759</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Current assets	182,122	995	183,117
Creditors less than 1 year	(12,870)	—	(12,870)
Net assets	<u>169,252</u>	<u>995</u>	<u>170,247</u>

20. Covid 19

Inevitably OPAL has been affected by the COVID 19 pandemic and this has resulted in a change to the way we have been able to deliver our services and activities however our funders decision to continue to fund activities and services and to contribute to infection control costs has meant that we have maintained a stable financial position.

21. Related parties

There are no related party transactions to report.