

COMPANY REGISTRATION NUMBER: 03562525
CHARITY REGISTRATION NUMBER: 1071467

Oldham Personal Advocacy Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2022

SKS BAILEY GROUP LTD

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 2022

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Oldham Personal Advocacy Limited

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

Year ended 31 March 2022

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 2022.

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 C. Blythe
Mrs V. Royle
Mr L. Coop
Mrs J.N. Pickering
Ms J. Bird
Mrs C. Guereca (Appointed 15 March 2022)

Company secretary Miss M. Anderson

Independent examiner Mrs J. Roach 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.

(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.

Oldham Personal Advocacy Limited

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

Year ended 31 March 2022

Structure, governance and management *(continued)*

(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. We were delighted to welcome Camilla Guereca to the Board.

(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 2022/23. Having identified these risks the Board have implemented systems to recognise, evaluate and mitigate the risks.

Oldham Personal Advocacy Limited

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

Year ended 31 March 2022

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

Honesty - 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 2021-2022

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

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

Year ended 31 March 2022

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. 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. Services have started to open back up following the Covid-19 pandemic and our advocates are arranging face to face appointments with clients with caution.

Support for self advocates

Self-advocates continue to attend forums and partnership boards as needed. They have contributed to local health services by providing feedback.

Women Group

The women's group continues to meet every Tuesday afternoon and provides a safe welcoming place for women to meet and make friends, seek guidance on matters which concern them about themselves or their family and have fun!

Learning Disability Friends project

This project has resumed and we continue to offer awareness sessions and information to local community groups and organisations. We have had the opportunity to raise awareness of the sessions in various meetings and have run the sessions with some GP practices.

Your Day Your Way

Our programme of activities runs 5 days a week 10am to 4pm. The range of activities is determined by the needs and wishes of group members. This year using a range of participative groups and 1-1 activities we have:

- Learned about different cultures including customs, faith and food
- Celebrated events and occasions with themed activities
- Developed skills for life including IT and basic skills through quizzes and interactive games- Supported clients in the community by visiting local market stalls and trips to the local park- Took part in consultation events for local authority

Oldham Personal Advocacy Limited

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

Year ended 31 March 2022

Due to Covid-19, OPAL continued to adhere to Covid safe practice guidelines by wearing PPE and following agency policy.

OPAL Crew

The OPAL Crew started which is an exciting new alternative day service where members are supported towards becoming more independent through a variety of fun activities. Members learn important life skills and take courses; grow confidence, create artwork, make short films, and other fun projects. Members belong to a community of people who feel supported, encouraged and mentored. The OPAL Crew runs every Monday 10am to 4pm.

Hate Crime Awareness

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

Oldham Personal Advocacy Limited

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

Year ended 31 March 2022

Financial review

The total income for the year was £300,564 (2021:£312,936). The main source of income for the charity is 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 £260,267 (2021:£247,424) including £4,716 (2021:£4,739) 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

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 Board agreed to designate a total of £85,000 of unrestricted funds as a continuity and contingency fund to recognise the liabilities that could arise if OPAL had to close. Additional reserves will be used to continue to fund the women's group and to develop Learning Disability Friends. Work is underway with service users in mind in identifying the priorities for a new five year strategic plan.

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.

Activities funded through the remaining reserves will be monitored to ensure the work remains relevant to members and can demonstrate impact.

Oldham Personal Advocacy Limited

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

Year ended 31 March 2022

Plans for future periods

For 38 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 12 December 2022 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 2022

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 2022.

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.



Mrs J. Roach A.C.A.
Independent Examiner

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

12 December 2022

Oldham Personal Advocacy Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
Income					
Donations and legacies	5	1,618	—	1,618	550
Charitable activities	6	193,263	98,507	291,770	247,186
Investment income	7	307	—	307	500
Other income	8	6,869	—	6,869	64,700
Total income		<u>202,057</u>	<u>98,507</u>	<u>300,564</u>	<u>312,936</u>
Expenditure					
Expenditure on charitable activities	9,10	185,521	74,746	260,267	247,424
Total expenditure		<u>185,521</u>	<u>74,746</u>	<u>260,267</u>	<u>247,424</u>
Net income and net movement in funds		<u>16,536</u>	<u>23,761</u>	<u>40,297</u>	<u>65,512</u>
Reconciliation of funds					
Total funds brought forward		235,414	345	235,759	170,247
Total funds carried forward		<u>251,950</u>	<u>24,106</u>	<u>276,056</u>	<u>235,759</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 11 to 18 form part of these financial statements.

Oldham Personal Advocacy Limited

Company Limited by Guarantee

Statement of Financial Position

31 March 2022

	Note	2022 £	£	2021 £
Current assets				
Debtors	15	33,645		29,522
Cash at bank and in hand		<u>253,921</u>		<u>217,013</u>
		287,566		246,535
Creditors: amounts falling due within one year	16	<u>11,510</u>		<u>10,776</u>
Net current assets			276,056	235,759
Total assets less current liabilities			<u>276,056</u>	<u>235,759</u>
Net assets			<u>276,056</u>	<u>235,759</u>
Funds of the charity				
Restricted funds			24,106	345
Unrestricted funds			<u>251,950</u>	<u>235,414</u>
Total charity funds	18		<u>276,056</u>	<u>235,759</u>

For the year ending 31 March 2022 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 12 December 2022, and are signed on behalf of the board by:



Dr J. Lord
Director

The notes on pages 11 to 18 form part of these financial statements.

Oldham Personal Advocacy Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2022

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 2022

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 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Miscellaneous donations	<u>1,618</u>	<u>1,618</u>	<u>550</u>	<u>550</u>

Oldham Personal Advocacy Limited

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Advocacy funding - OMBC	—	40,850	40,850
Student placements	6,820	—	6,820
Your Day Your Way	174,936	—	174,936
OPAL Crew	3,472	—	3,472
Hate Crime	—	1,000	1,000
Oldham Community Champions	—	16,400	16,400
Infection Control - OMBC	—	12,870	12,870
Learning Disability Health Trainer	—	16,387	16,387
Learning Disability Engagement	—	11,000	11,000
Other income	8,035	—	8,035
	<u>193,263</u>	<u>98,507</u>	<u>291,770</u>

	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
OPAL Crew	—	—	—
Hate Crime	—	—	—
Oldham Community Champions	—	—	—
Infection Control - OMBC	—	7,088	7,088
Learning Disability Health Trainer	—	—	—
Learning Disability Engagement	—	—	—
Other income	2,902	—	2,902
	<u>199,675</u>	<u>47,511</u>	<u>247,186</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest	<u>307</u>	<u>307</u>	<u>500</u>	<u>500</u>

8. Other income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Job Retention Scheme	6,869	6,869	54,700	54,700
OMBC government support	—	—	10,000	10,000
	<u>6,869</u>	<u>6,869</u>	<u>64,700</u>	<u>64,700</u>

Oldham Personal Advocacy Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Advocacy funding - OMBC	–	33,339	33,339
Student Placements	10,774	–	10,774
Your Day Your Way	101,010	–	101,010
OPAL Crew	2,450	–	2,450
Infection Control - OMBC	–	6,341	6,341
Hate Crimes	–	956	956
Oldham Community Champions	–	16,400	16,400
Women's Group	1,392	–	1,392
Learning Disability Health Trainer	–	2,849	2,849
Support costs	69,895	14,861	84,756
	<u>185,521</u>	<u>74,746</u>	<u>260,267</u>

	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
OPAL Crew	–	–	–
Infection Control - OMBC	–	1,559	1,559
Hate Crimes	–	650	650
Oldham Community Champions	–	–	–
Women's Group	–	–	–
Learning Disability Health Trainer	–	–	–
Support costs	79,268	11,923	91,191
	<u>199,263</u>	<u>48,161</u>	<u>247,424</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Advocacy funding - OMBC	33,339	8,025	41,364	42,121
Student Placements	10,774	1,375	12,149	9,059
Your Day Your Way	101,010	59,746	160,756	183,767
OPAL Crew	2,450	2,188	4,638	–
Infection Control - OMBC	6,341	6,529	12,870	7,088
Hate Crimes	956	389	1,345	650
Oldham Community Champions	16,400	–	16,400	–
Women's Group	1,392	852	2,244	–
Learning Disability Health Trainer	2,849	432	3,281	–
Governance costs	–	5,220	5,220	4,739
	<u>175,511</u>	<u>84,756</u>	<u>260,267</u>	<u>247,424</u>

Oldham Personal Advocacy Limited

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

11. Analysis of support costs

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Staff costs	31,111	—	31,111	50,608
Premises	14,438	3,209	17,647	18,117
Communications and IT	1,633	4,681	6,314	4,345
General office	7,271	—	7,271	4,843
Governance costs	5,220	—	5,220	4,739
Programme costs	9,708	956	10,664	3,010
Infection control costs	—	6,529	6,529	5,529
	<u>69,381</u>	<u>15,375</u>	<u>84,756</u>	<u>91,191</u>

12. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	800	780
Other financial services	3,916	3,827
	<u>4,716</u>	<u>4,607</u>

13. Staff costs

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

	2022 £	2021 £
Wages and salaries	190,795	188,817
Social security costs	10,150	11,231
Employer contributions to pension plans	5,678	6,793
	<u>206,623</u>	<u>206,841</u>

The average head count of employees during the year was 14 (2021: 15). The average number of full-time equivalent employees during the year is analysed as follows:

	2022 No.	2021 No.
Administration, Finance and IT	2	2
Client services	12	13
	<u>14</u>	<u>15</u>

No employee received employee benefits of more than £60,000 during the year (2021: 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.

Oldham Personal Advocacy Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

15. Debtors

	2022	2021
	£	£
Trade debtors	27,056	23,826
Prepayments and accrued income	6,589	5,696
	<u>33,645</u>	<u>29,522</u>

16. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	5,174	4,343
Accruals and deferred income	2,577	2,517
Social security and other taxes	3,618	3,871
Pension	141	45
	<u>11,510</u>	<u>10,776</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 £5,678 (2021: £6,793).

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
General reserve	139,414	202,057	(185,521)	11,000	166,950
Continuity and Contingency Fund	96,000	—	—	(11,000)	85,000
	<u>235,414</u>	<u>202,057</u>	<u>(185,521)</u>	<u>—</u>	<u>251,950</u>

	At 1 April 2020	Income	Expenditure	Transfers	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>—</u>	<u>235,414</u>

Oldham Personal Advocacy Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

18. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Advocacy Funding - OMBC	–	40,850	(40,850)	–	–
Hate Crime	345	1,000	(1,345)	–	–
Infection Control - OMBC	–	12,870	(12,870)	–	–
Oldham Community Champions	–	16,400	(16,400)	–	–
Learning Disability Health Trainer	–	16,387	(3,281)	–	13,106
Learning Disability Engagement	–	11,000	–	–	11,000
	<u>345</u>	<u>98,507</u>	<u>(74,746)</u>	<u>–</u>	<u>24,106</u>

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
Advocacy Funding - OMBC	–	40,423	(40,423)	–	–
Hate Crime	995	–	(650)	–	345
Infection Control - OMBC	–	7,088	(7,088)	–	–
Oldham Community Champions	–	–	–	–	–
Learning Disability Health Trainer	–	–	–	–	–
Learning Disability Engagement	–	–	–	–	–
	<u>995</u>	<u>47,511</u>	<u>(48,161)</u>	<u>–</u>	<u>345</u>

Oldham Personal Advocacy Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Current assets	263,460	24,106	287,566
Creditors less than 1 year	(11,510)	—	(11,510)
Net assets	251,950	24,106	276,056

	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	235,414	345	235,759

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.

