

**WARWICKSHIRE INDEPENDENT ADVOCACY ALLIANCE**  
**(A COMPANY LIMITED BY GUARANTEE HAVING NO SHARE CAPITAL)**



Charity Registration No. 1082961

Company Registration No. 3942462 (England and Wales)

## **WARWICKSHIRE INDEPENDENT ADVOCACY ALLIANCE**

*(A Company Limited by Guarantee having no share capital)*

### **TRUSTEES' REPORT AND ACCOUNTS**

**Year ended 31 March 2021**

Charity number: 1082961

Company number: 3942462

## **LEGAL AND ADMINISTRATIVE INFORMATION**

<b>Trustees:</b>	Mr P Anthony Mr N Parker Mrs M Hanlon Mr G Flemons Mr D Smith Mr Z Hussein	Vice Chairman (acting Chair)  Resigned October 2020 Joined September 2020 Joined February 2021 (Chair Designate)
<b>Secretary:</b>	Ms A White	
<b>Patron</b>	Hon Jeremy Wright MP & QC	
<b>Senior Management Team:</b>	Mr S Cottingham Ms C Evans	Chief Executive Officer Head of Finance & Appointee Service (Resigned July 2021)
<b>Charity number:</b>	1082961	
<b>Company number:</b>	3942462	
<b>Principal address:</b>	Independent Advocacy Avenue R Stoneleigh Park Warwickshire CV8 2LG	
<b>Registered office:</b>	Independent Advocacy Avenue R Stoneleigh Park Warwickshire CV8 2LG	
<b>Auditors:</b>	Harrison Beale & Owen Limited Highdown House 11 Highdown Road Leamington Spa CV31 1XT	
<b>Bankers:</b>	Barclays Bank plc 48/50 The Parade Leamington Spa CV32 4DD	
<b>Solicitors:</b>	Wright Hassall Olympus Avenue Warwickshire CV34 6BF  Lodders Solicitors Number Ten Elm Court Arden Street Stratford upon Avon Warwickshire CV37 6PA	

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## **Introduction**

The Trustees are pleased to present their annual report and accounts for the year ending 31 March 2021. These have been prepared to meet the requirements for a Directors' report and accounts for the purposes of the Companies Acts.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Financial Reporting Standard came into effect from 1 January 2019.

## **Our purposes**

The Objects of the Company are set out in its Memorandum of Association. The Objects for which the Company is established are to be effected within the United Kingdom ("The area of Benefit") and are to promote the relief of persons residing in the Area of Benefit being persons in need of such relief by reasons of age, illness, physical disability, sensory disability, mental distress, learning disabilities or other disadvantages by developing, supporting, promoting and providing a variety of advocacy, representation, appointee and other services to such people to enable them to manage their affairs in a way which will improve their overall quality of life and to promote such other charitable purposes as may be beneficial to such persons.

Detail is provided in this report on the ways in which the Charity has supported the achievement of its purposes through varied activities during the financial year. Having reviewed the level of public benefit and social impact provided by the Charity as identified in these Objects and Activities during the year the trustees are satisfied that the Charity meets the conditions set out in the guidance provided by the Charity Commission.

## **Structure, governance and management of the organisation**

Warwickshire Independent Advocacy Alliance (the Company) is a company limited by guarantee, formed in March 2000, adopted by Special Resolution in January 2001 and by way of Written Resolution in June 2011. The Company is a registered charity, governed by its Memorandum and Articles of Association.

The Board of Trustees administers the charity. The Board has been meeting monthly during the Covid pandemic whilst our trustee numbers have not been sufficient for the normal bi-monthly meetings and the normal subcommittee's covering Human Resources, and Finance and Audit which previously met bi-monthly have been handled at the board meetings. A Chief Executive is appointed by the Trustees to manage the day-to-day operations of the charity. To facilitate effective operations the Chief Executive chairs a Management Group and has delegated authority, within the terms of delegation approved by the Trustees, for operational matters including finance and human resources.

## **Acting Chair Paul Anthony's review of the year and Trustees' report**

This year the Annual Report and Accounts reflect the impact of the Covid pandemic on delivery of our work and on our finances as well as the turbulent changes in the social care sector. The Trustees continue to support the Chief Executive to make our charity become increasingly community focused to meet client needs and by investing in enabling and encouraging our team to work from home. The reduction in funding opportunities due to the pandemic has meant further focus on cost control and reduction. We have used our reserves this year to continue to invest in fundraising and changing the organisation to be more flexible for the future.

Highlights during the year include the following: -

### **Outputs and Outcomes**

During the year we directly supported over 600 people across Warwickshire, Solihull and Coventry and indirectly over 2,000 people, professionals and organisations.

Our work and the individual outcomes we achieve for people we work with cover income and financial inclusion, mental health and physical well-being, maintaining employment through timely support and helping people connect to their community.

### **Strategic move to be community based**

Following the loss of contracts two years ago, the whole team and Trustees have supported our CEO's lead to transform IA to become a charity with a much larger proportion of finance from fundraising and a strategic focus on becoming community-based. That means that we work closely with members of our target communities to help them to help themselves in ways that they determine rather than being an organisation solely delivering work contracted by public authorities. Many aspects of this strategic change have had to be put on hold due to the pandemic and focus shifted to supporting our clients while working from home and continuing our charitable aims despite the severe disruption and rapid change caused by the pandemic.

Our planned move to Bedworth in a repurposed shop is a major example of our strategic move and had to be put on hold due to the impact of Covid 19 but we are hoping to complete the move later in 2021.

### **Advocacy Hub**

There are many people whose individual circumstances preclude them from being able to take part fully in important discussions that they themselves are the subject of. Disability and cognitive impairment in particular, present barriers to understanding and engaging with the often complicated processes that can result in life changing consequences. Our advocacy service aims to support each individual to exercise as much control over their lives as possible. We worked with 251 people in our advocacy services during the year.

Independent Advocacy is partnered with Solihull Action through Advocacy to deliver "Solihull First Advocacy" from 2019 until 2026. We deliver the following Statutory Advocacy Services in Solihull:

- *Statutory IMHA services under the Mental Health Act 2007.* We have been operating this since 2009.
- *Community Peer Support.* We provide mental well-being "peer support groups" These peer support groups will be assisting individuals with their own support planning (so they can go on to support others) and in building confidence and community inclusion.
- *Care Act Advocacy contract for Mental Health Service users.* We provide assessment support and review referrals from Mental Health Social Workers as per the guidelines under the use of Independent Advocacy in the Care Act 2014.
- *NHS Complaints Advocacy.* Support for people to raise concerns they may have about their treatment, or that of a family member, through the NHS complaints procedure. The aim is for speedy local resolution. Assistance can be given in referring complaints to the Ombudsman.

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- *IMCA* - Independent Mental Capacity Advocates work with clients where a decision needs to be made around long term accommodation or serious medical treatment, but a client lacks the capacity to do so.

As well as our statutory work in Solihull we also deliver the following advocacy in both Solihull and further afield:

- *Community Deprivation of Liberty Orders (DOLS)* - Advocates work with clients who are living in the community who are subject to restrictions around their ability to leave their accommodation unaccompanied due to concerns about their capacity.
- *Relevant paid representative* - These advocates work with clients who are in a care or nursing home. They visit the client and liaise with their care providers to ensure that their liberty is not being overly restricted.
- *Parental (Child protection advocacy)* - Advocates work with clients who are involved in the child protection process. They attend meetings with or on behalf of clients including court hearings. Our advocates also liaise with social workers to help clients express their wishes and feelings and understand their rights. This is funded by spot purchase and is not restricted to a geographic area.
- *Private advocacy* - We occasionally get requests from individuals who cannot access advocacy from other sources to attend meetings or undertake work for them as spot purchase. This service is not limited to a geographic area.
- *Nearest relative* - The nearest relative is a person or organisation who has certain responsibilities and powers if you are detained in hospital under the Mental Health Act. These include the right to information and to discharge in some situations.

### **Money Hub**

The Money Hub provided a Corporate Appointee Service and Support Service for people within Warwickshire & Solihull throughout the year and also delivered bespoke Financial Literacy Sessions and continued to develop the Access to Justice and Self Employment embryonic projects. The hub further developed the reporting and analysis work, which is now providing an extensive range of data on the operation and achievements of our charity.

Corporate Appointee means that we are authorised by the Department for Work and Pensions to manage benefits on behalf of people who do not have the capacity to do so themselves. The service protects people's benefits and ensures that they are able to spend them as they wish within a set budget and also guards against financial abuse. During the year our Corporate Appointee service worked with 232 clients, safeguarding their benefits and managing their finances.

### **Community Hub**

Work with Orbit Housing:

Following the work last year with Orbit (the landlord of several ex local authority housing estates), our team extended the involvement successfully to improve provision for households. Lockdown affected the ability to deliver and so much work was put on hold during the year.

Bedworth Community Corner:

The Board approved the proposed major change to become community based by the proposed move to a shop in Bedworth. Lockdown meant that these proposals were put on hold whilst the board continues to support the proposed move to be community-based and close to clients rather than remote in the current site at the National Agricultural Centre.

## **Chief Executive Report**



Last year's annual report was written at a time when we were experiencing the first lockdown due to COVID 19. We were optimistic that the lockdown would be lifted and we could get on with life as normal. Oh, for the power of foresight. None of us thought that we would go into another lockdown and that the challenges we were facing would get even harder.

One of those challenges was fundraising. Most funders stopped their normal funding programmes and changed criteria to focus on COVID 19 support, mainly towards the social impact on communities of isolation and mental health. Whilst we managed to secure some minor funding to help us through this period the Funders Covid Focus on direct mental health support meant that organisations that provided direct mental health support to individuals saw their funding increase 10-fold.

The second challenge we faced was councils delaying commissioning services for a year and instead carrying out extensive market testing. This meant that we had little opportunity to bid for work and spent our effort on trying to influence future tenders through the market testing process.

Our third challenge was core costs. Whilst we have done really well on getting our core costs down, indeed all the project work now pays for itself, the financial environment was such that we needed to continue to invest reserves in maintaining the core without cutting again and not having the capacity to respond quickly when the situation improved.

Our fourth challenge has two faces. The trustee board was reduced to three (dedicated and supportive) trustees. Staff morale was affected by a range of issues including increased pressures from home, drop off of referrals in the advocacy hub, not being able to meet face to face for a long time and COVID 19 itself with a number of staff having to self-isolate or having to shield.

Our fifth challenge is the one we have least information on. We do not know the impact on staff's overall health because they have been doing more work at the computer especially Video Conference calls. We are monitoring the national research that is going on in this area to see if we need to consider any learning.

Whilst the challenges have been great, there have been opportunities and success. We have pared down our costs which is leading to us becoming more sustainable. We have found a new property in Bedworth which offers a significantly increased opportunity compared to the property we had been looking at last year. Because of the work we did moving everything online we were able to react quickly to home working as soon as lockdowns were announced.

We have been successful in establishing the processes and procedures needed to ensure that our staff could return to work face to face with clients; all new and needed at short notice.

We have been in talks with a range of partners who are looking to include us in future bids and have been fortunate that our funders have extended the grant timescales so that we would be able to deliver against them when the lockdown was lifted.

Last year we said that we wanted to hold a level of reserves that is appropriate to the organisation. The reserves have continued to be invested in our future and we have recalculated them recently to reflect the smaller organisation that we are.

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We have worked on bringing greater diversity to the board and staff team. We have new members of the board including one from an Asian and Muslim background and another who is under a community mental health team. We had our first member of staff from a non-white background and have 3 members of staff who have lived experience of mental ill health. We will continue to develop our workforce and board to reflect the community in which we work.



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## **Governance**

### **Recruitment and appointment of Board of Trustees**

The Directors of the Company are also Charity Trustees for the purpose of Charity Law and under the Company's Articles are also members of the Company. Under the requirements of the Memorandum and Articles of Association at each Annual General Meeting one third of directors stand down on a rotation basis after which they can be re-elected. The Board of Trustees seek to ensure that representation on the Board covers adult disability groups and a broad mix of skills to provide financial, corporate and social care experience.

The Trustees, who are also the directors for the purpose of company law, who served during the year, were:

P Anthony- Vice Chairman and acting Chair

N Parker

M Hanlon

G Flemons - resigned October 2020

D Smith – elected September 2020

Z Hussein – elected February 2021 as Chair Designate

The board has seen significant change this year due to Coronavirus, a new chairman and new trustees were difficult to recruit and Paul continues as acting Chair. We welcome David Smith and Zeid Hussein as new trustees and Graham resigned as planned. Since April 2020, board meetings have been by video conference and are monthly so that the meetings also cover the work done previously by sub-committees.

### **Trustees' development**

New Trustees attend a series of meetings to familiarise themselves with the work of the charity and meet key staff. Initial induction meetings include information sessions with the Vice Chairman and the Chief Executive and reflect upon the governance responsibility of the Charity and Codes of Practice. Governance training is also provided to new Trustees. New Trustees receive an induction pack containing governing documents, purpose and mission, structure chart, strategic plan, role description, contact details in addition to good practice publications issued by the Charity Commission. New Trustees also meet with key staff to learn in more detail about the services the charity delivers.

The Board of Trustees usually meet annually at a Board Away day. This is to review the performance of the Board and its sub-committees; its strengths and development needs and recruitment and succession issues. This meeting also reviews the strategic direction of the organisation and informs the development and updating of the Charity's Business Plan. This has been postponed due to Covid 19 and until a new Chair is in position.

Trustees are briefed by staff members on the work they do by briefings at Board meetings, which ensures that Trustees are kept up to date with the charity's work.

### **Risk Management**

The Board of Trustees has undertaken a review of the major risks to which the charity is exposed. A Risk Register has been established and is formally reviewed by the Board annually or if there are material changes in the charity's operating environment. Where appropriate, systems or procedures have been established to mitigate the risks the Charity faces. The Board of Trustees and Senior Management Team explore significant external risks to the organisation and its development plans through a business planning process and preparation of a Strategic Business Plan reviewed annually. A key focus within the Strategic Plan is to diversify income streams and ensure our human resources development plans deliver the people skills the organisation needs to grow and continuously improve the quality of our offer to our service users and partners.

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Systems of internal control and delegated authority are in place with robust procedures for authorisation of all transactions. The organisation ensures that policies and procedures are in place and that training is delivered to ensure compliance with health and safety of staff, volunteers and clients. All procedures and policies are reviewed regularly to ensure they continue to reflect best practice and remain relevant.

### **Quality Assurance**

In addition to using the QPM for quality in Advocacy Services, Service User feedback is a key part of our quality assurance and the Charity is further developing opportunities for service user engagement.

### **Financial Review**

The Company made a deficit of (£48,580) in the financial year - this was a massive achievement in comparison to last year's deficit of (£138,378).

Warwickshire Independent Advocacy again showed a deficit in operations during this financial year due to investment in changes to become sustainable in the longer term and due to the difficulty in securing grant income. The board continues to monitor finances very closely and retain our designated reserves to a prudent level.

Several members of staff have agreed to reduce their hours to help sustain the charity during this difficult period and the Board offer their thanks and appreciation for these sacrifices.

### **Principal Funding Sources**

The principal funding sources are Solihull Metropolitan Borough Council, Warwickshire County Council, Coventry City Council and Orbit. We have a range of smaller funds from various trusts, individuals and events.

### **Reserves Policy**

The Trustees have reviewed their Reserves policy during the year. The Policy has been set to ensure:

- Reserves are maintained at a level, which ensures our company core activity could continue during a period of unforeseen difficulty by retaining funds to cover our long-term liabilities and enable six months operation at reduced running costs.
- Maintain a proportion of reserves in a readily realisable form to meet liabilities including redundancy payments and commitments to staff, partners and creditors should the charity cease to operate.

The calculation of the required level of reserves takes into account:

- Risks associated with each stream of income and expenditure being different from budget.
- Planned level of activity and organisation's commitments.
- The expectation that several members of staff would be subject to TUPE if IA were to be closed down.

To cover the above the planned level set aside as designated reserves is £115,115 (£157,781 in 2020).

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**Investment Policy**

The Trustees have wide powers of investment. The investment policy of the Trustees is to protect all capital sums held by prudent investment. Consequently, surplus funds are normally held as short-term deposits in the money market with the Charity's bank or invested in term deposit accounts.

**Funds held on behalf of others**

Warwickshire Independent Advocacy Alliance has custody of £2,863,744 (2020 - £2,660,277) being held on behalf of Appointeeship clients. These funds are held in a designated client account, and do not form part of the Charity's assets.

**Fundraising Policy**

Warwickshire Independent Advocacy Alliance actively fundraises for its work. We currently have some staff time dedicated to this and have used a consultant one day a month to help us develop our approach. We use a software package called 'Donor Impact' to keep a check on our donations and this helps us to manage and comply with our responsibilities to the public. We do not envisage substantially using third party suppliers, but we are involving volunteers.

**Key Management Compensation**

Warwickshire Independent Advocacy Alliance has an HR Committee comprising Trustees and Senior Management staff who oversee the pay structure. NJC/SCP pay scales are used for the remuneration of all staff, except the CEO.

**Data Protection**

Warwickshire Independent Advocacy Alliance takes data protection very seriously. We have a clear Privacy Policy, Data Protection Policy, Confidentiality Policy and Data Processing Statement. We are intending to move more of our data into the Cloud, we already use Charity Log, a Cloud-based secure case management system for all our client records.

**Auditors**

The Charity's current Auditors are Harrison Beale & Owen Limited.

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**Statement of Trustees' Responsibilities**

The Trustees (who are also directors of Warwickshire Independent Advocacy Alliance for the purposes of company law) are responsible for preparing the Trustees' Report and financial statements in accordance with applicable law and United Kingdom Accepted 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 its incoming resources and application of resources, including the income and expenditure, of the charitable company for the year.

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

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

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

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The Trustees have taken all appropriate and reasonable steps to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information and has access to all relevant records to form a reasonable opinion on the Financial Statements.

Approved by the Board of Trustees and signed on its behalf by:

**Paul Anthony**

**Acting Chair of the Board**

Dated:

## **Independent auditor's report**

### **Independent Auditor's Report to the members of Warwickshire Independent Advocacy Alliance**

#### **Opinion**

We have audited the financial statements of Warwickshire Independent Advocacy Alliance (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021, and of its incoming resources and application of resources, including 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

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

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

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

However not all future events or conditions can be foreseen. The COVID-19 viral pandemic is one of the most significant economic events for the UK with unprecedented levels of uncertainty of outcomes. It is therefore difficult to evaluate all of the potential implications on the company's trade, residents, suppliers and the wider economy. The trustee's views on the impact of COVID-19 are disclosed in the Trustees' Report and in the notes to the financial statements.

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**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 Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the report of the Trustees.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**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 a Report of the Independent Auditors 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

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respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The audit process includes an assessment of the entity's risk environment, through enquiry of and discussion with management, including an assessment of any key laws and regulations with which the company must comply in the ordinary course of its business. We have concluded that there are no such key laws and regulations that are particular to the company's activities.

Additionally, the overall risks of irregular transactions occurring are assessed following our observations and confirmation of the design and implementation of management's controls. Whilst we are mindful of these risks, our audit focus is geared towards the risk of material misstatement in the financial statements as a whole.

As such, our procedures cannot guarantee that all transactions have been fully compliant with all relevant laws and regulations, including those regulations relating to fraud, as our procedures are not designed to detect all instances of non-compliance.

Nevertheless, nothing has come to our attention that has given us significant cause for concern in the course of the procedures we have undertaken in order to give our opinion on whether the financial statements are free from material misstatement, as shown above.

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

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Gregg Olnor MPhil BA (Hons) ACA (Senior Statutory Auditor)  
for and on behalf of Harrison Beale & Owen Limited  
Chartered Accountants and Statutory Auditor  
Highdown House  
11 Highdown Road  
Leamington Spa  
Warwickshire  
CV31 1XT

Date:

WARWICKSHIRE INDEPENDENT ADVOCACY ALLIANCE  
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STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021

	<u>Notes</u>	<u>Unrestricted Funds £</u>	<u>Restricted Funds £</u>	<u>Total 2021 £</u>	<u>Total 2020 £</u>
<b><u>Income</u></b>					
Donations, Legacies & Grants	2	66	-	66	100
Investment Income	3	1,452	-	1,452	1,577
		1,518	-	1,518	1,677
Income from Charitable Activities	4	84,792	251,190	335,982	396,943
<b>Total Income</b>		86,310	251,190	337,500	398,620
<b><u>Expenditure</u></b>					
	5				
<b>Expenditure on Charitable Activities</b>					
Community & Learning Hub		-	56,546	56,546	66,494
Advocacy Hub		28,029	113,759	141,788	144,659
Money Hub		38,413	80,885	119,298	160,484
Governance Hub		68,448	-	68,448	165,361
<b>Total Expenditure on Charitable Activities</b>		134,890	251,190	386,080	536,998
<b>Net Incoming Resources before Transfers</b>		(48,580)	-	(48,580)	(138,378)
					-
<b>Net Movement in Funds</b>		(48,580)	-	(48,580)	(138,378)
<b>Fund Balances 1st April 2020</b>		200,052	-	200,052	338,430
<b>Fund Balances at 31st March 2021</b>		<b>151,472</b>	<b>-</b>	<b>151,472</b>	<b>200,052</b>

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



**WARWICKSHIRE INDEPENDENT ADVOCACY ALLIANCE**  
**(A COMPANY LIMITED BY GUARANTEE HAVING NO SHARE CAPITAL)**  
**BALANCE SHEET**  
**AS AT 31ST MARCH 2021**

	<u>Notes</u>	<u>£</u>	<u>2021</u>	<u>£</u>	<u>2020</u>	<u>£</u>
<b>Fixed Assets</b>						
Tangible assets	11		9,149			10,795
<b>Current Assets</b>						
Debtors	12	34,163		211,130		
Cash at bank and in hand	13	139,247		180,332		
			<hr/>	<hr/>		
			173,410		391,462	
<b>Creditors : amounts falling due within one year</b>	14	(31,087)		(202,205)		
<b>Net Current Assets</b>			<hr/>	<hr/>		189,257
						<hr/>
<b>Total Assets less Current Liabilities</b>				<b>151,472</b>		<b>200,052</b>
				<hr/>		<hr/>
<b>Net Assets</b>				<b>151,472</b>		<b>200,052</b>
				<hr/>		<hr/>
<b>Funds of the Charity</b>						
Unrestricted funds:						
Designated	16		115,115			157,781
Other charitable funds			36,357			42,271
			<hr/>	<hr/>		
<b>Total Charity Funds</b>				<b>151,472</b>		<b>200,052</b>
				<hr/>		<hr/>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company. The notes on pages 19 to 26 form part of these accounts.

The accounts were approved by the Board on .....

.....

Paul Anthony  
Trustee

**WARWICKSHIRE INDEPENDENT ADVOCACY ALLIANCE**  
**(A COMPANY LIMITED BY GUARANTEE HAVING NO SHARE CAPITAL)**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

	<u>Notes</u>	<u>2021</u> <u>£</u>	<u>2020</u> <u>£</u>
<b>Cash (used in) / Provided by Operating Activities</b>	21	(32,803)	(101,652)
<b>Cash Flows from Investing Activities</b>			
Interest Income		1,452	1,577
Purchase of Tangible Fixed Assets		(9,734)	(11,700)
<b>Cash used in Investing Activities</b>		(8,282)	(10,123)
Increase (Decrease) in Cash & Cash Equivalents in the Year		(41,085)	(111,775)
Cash & Cash Equivalents at the Beginning of the Year		180,332	292,107
<b>Total Cash &amp; Cash Equivalents at the End of the Year</b>		<b>139,247</b>	<b>180,332</b>

**Cash & Cash Equivalents**

The amounts disclosed in the Cash Flow Statement in respect of the cash and cash equivalents are in respect of these Balance Sheet amounts :

<b>Year ended 31 March 2021</b>	<b>31.2.21</b> <b>£</b>	<b>1.4.20</b> <b>£</b>
Cash & Cash equivalents	<u>139,247</u>	<u>180,332</u>
<b>Year ended 31 March 2020</b>	<b>31.3.20</b>	<b>1.4.19</b>
Cash & Cash equivalents	<u>180,332</u>	<u>292,107</u>

**WARWICKSHIRE INDEPENDENT ADVOCACY ALLIANCE**  
**(A COMPANY LIMITED BY GUARANTEE HAVING NO SHARE CAPITAL)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**1 Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**1.1 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 for applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. Warwickshire Independent Advocacy Alliance 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 notes.

**1.2 Incoming Resources**

Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable accuracy. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts. Investment income is included when received.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

For legacies, entitlement is taken as the earlier of :

- a ) the date on which the charity is aware that probate has been granted ;
- b ) the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made; or
- c ) 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.

**1.3 Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources. Premises and office costs have been allocated on a basis of usage. Costs of generating funds comprise the costs associated with attracting voluntary income. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

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

**1.4 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Items less than £500 are not capitalised. Depreciation is provided at rates calculated on a straight line basis to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	4 years
IT infrastructure	Written off over the remaining term of the lease

**1.5 Pensions**

The company operates defined pension contribution schemes. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. Contributions payable of £7,956 for the year have been charged in the statement of financial activities (2020: £9,563). The amount outstanding at the year end was £1,719 (2020: £2,165). An auto - enrolment pension scheme was set up in August 2015.

**1.6 Fund Accounting**

General funds are unrestricted funds, which are available for the use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds have been designated by the trustees for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds is charged against the specific funds.

**WARWICKSHIRE INDEPENDENT ADVOCACY ALLIANCE**  
**(A COMPANY LIMITED BY GUARANTEE HAVING NO SHARE CAPITAL)**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**1.7 Operating Leases**

Rentals are payable in respect of the operating leases where substantially all the benefits and risks of ownership remain with the lessor were charged to Statement of Financial Activities as incurred.

**1.8 Debtors**

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

**1.9 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.

**1.10 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.

**2 Income from Donations, Legacies & Grants**

	<b>Unrestricted Funds 2021 £</b>	<b>Restricted Funds 2021 £</b>	<b>Total 2021 £</b>	<b>2020 £</b>
Donations and Gifts	66	-	66	100
	66	-	66	100

The income from donations and legacies was £ 66 (2020: £100) of which £66 was unrestricted (2020: £100).

**3 Investment Income**

	<b>Unrestricted Funds 2021 £</b>	<b>Restricted Funds 2021 £</b>	<b>Total 2021 £</b>	<b>2020 £</b>
Interest received	1,452	-	1,452	1,577

**4 Income from Charitable Activities**

	<b>Unrestricted Funds 2021 £</b>	<b>Restricted Funds 2021 £</b>	<b>Total 2021 £</b>	<b>2020 £</b>
Community & Learning Hub	-	56,546	56,546	45,353
Advocacy Hub	18,607	113,759	132,366	154,988
Money Hub	59,299	80,885	140,184	194,030
Fundraising	6,886	-	6,886	2,572
	84,792	251,190	335,982	396,943

WARWICKSHIRE INDEPENDENT ADVOCACY ALLIANCE  
(A COMPANY LIMITED BY GUARANTEE HAVING NO SHARE CAPITAL)  
NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31ST MARCH 2021

5 Total Expenditure	<u>Staff Costs</u> £	<u>Other Costs</u> £	<u>Total 2021</u> £	<u>Total 2020</u> £
<b>Expenditure on Charitable Activities</b>				
<b><u>Community &amp; Learning Hub</u></b>				
Activities undertaken directly	54,598	296	54,894	64,879
Support costs	-	1,652	1,652	1,615
<b>Total Community &amp; Learning Hub</b>	54,598	1,948	56,546	66,494
<b><u>Advocacy Hub</u></b>				
Activities undertaken directly	130,900	8,284	139,184	141,500
Support costs	-	2,604	2,604	3,159
<b>Total Advocacy Hub</b>	130,900	10,888	141,788	144,659
<b><u>Money Hub</u></b>				
Activities undertaken directly	114,347	3,083	117,430	157,966
Support costs	-	1,868	1,868	2,518
<b>Total Money Hub</b>	114,347	4,951	119,298	160,484
<b><u>Governance Hub</u></b>				
Activities undertaken directly	10,122	236	10,358	42,477
Support costs	-	58,090	58,090	122,884
<b>Total Governance Hub</b>	10,122	58,326	68,448	165,361
<b>TOTAL EXPENDITURE</b>	309,967	76,113	386,080	536,998

100% of Community & Learning Hub expenditure , 80.23% of Advocacy Hub expenditure and 67.8% of Money Hub expenditure relates to Restricted Funds.

WARWICKSHIRE INDEPENDENT ADVOCACY ALLIANCE  
(A COMPANY LIMITED BY GUARANTEE HAVING NO SHARE CAPITAL)  
NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31ST MARCH 2021

6 Activities Undertaken Directly	<u>2021</u> £	<u>2020</u> £
<b><u>Community &amp; Learning Hub</u></b>		
Other costs comprise :-		
Travel , Training & Recruitment	296	654
Volunteer expenses	-	836
	<u>296</u>	<u>1,490</u>
<b><u>Advocacy Hub</u></b>		
Other costs comprise :-		
Travel , Training & Recruitment	8,284	6,810
	<u>8,284</u>	<u>6,810</u>
<b><u>Money Hub</u></b>		
Other costs comprise :-		
Travel , Training & Recruitment	1,383	7,625
Volunteer expenses	-	102
Client burial plot	1,700	-
	<u>3,083</u>	<u>7,625</u>
<b><u>Governance Hub</u></b>		
Other costs comprise :-		
Travel , Training & Recruitment	236	2,041
	<u>236</u>	<u>2,041</u>

**WARWICKSHIRE INDEPENDENT ADVOCACY ALLIANCE**  
**(A COMPANY LIMITED BY GUARANTEE HAVING NO SHARE CAPITAL)**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

<b>7 Support Costs</b>	<b><u>Community &amp; Learning Hub</u></b>	<b><u>Advocacy Hub</u></b>	<b><u>Money Hub</u></b>	<b><u>Governance Hub</u></b>	<b><u>Total 2021</u></b> <b>£</b>	<b><u>Total 2020</u></b> <b>£</b>
Premises Costs	740	-	-	25,807	26,547	34,007
Office Costs	912	2,604	1,868	35,208	40,592	67,720
Governance Costs	-	-	-	(2,925)	(2,925)	28,449
	1,652	2,604	1,868	58,090	64,214	130,176

Governance Costs consist of :	<b><u>2021</u></b> <b>£</b>	<b><u>2020</u></b> <b>£</b>
Auditors Remuneration	3,600	3,600
Legal & Professional Fees	(10,000)	18,151
Trustees Meetings	-	211
Bank Charges	106	460
Subscriptions	2,320	981
Web site	628	4,923
Fundraising Costs	421	123
	(2,925)	28,449

The balance included within legal and professional fees relates to the reversal of an accrual.

**8 Trustees**

No Trustee received remuneration or expenses during the year ended 31st March 2021 (2020 : nil).

**9 Number of Employees**

The average monthly number of employees (including part time) during the year was:

	<b><u>2021</u></b>	<b><u>2020</u></b>
Office	3	4
Charitable Activities	10	12
	13	16

**10 Employment Costs**

	<b><u>2021</u></b> <b>£</b>	<b><u>2020</u></b> <b>£</b>
Wages & Salaries	277,767	347,580
Social Security Costs	19,106	25,950
Other pension Costs	7,956	9,563
Temporary Staff	-	578
Compensation Payment	5,138	5,083
	309,967	388,754

There were no employees whose remuneration was £60,000 or more. The key management personnel are considered to be the CEO & Head of Finance. The employee benefits totalled £ 59,018 (2020: £75,270).

**WARWICKSHIRE INDEPENDENT ADVOCACY ALLIANCE**  
**(A COMPANY LIMITED BY GUARANTEE HAVING NO SHARE CAPITAL)**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**11 Tangible Fixed Assets**

	<b>Fixtures, Fittings &amp; Equipment £</b>
<b>Cost</b>	
At 1st April 2020	25,954
Additions	9,734
Disposals	-
	<hr/>
At 31st March 2021	35,688
<b>Depreciation</b>	
At 1st April 2020	15,159
Charge for the Year	11,380
Disposals	-
	<hr/>
At 31st March 2021	26,539
<b>Net book value</b>	
At 31st March 2021	9,149
	<hr/> <hr/>
At 31st March 2020	10,795
	<hr/> <hr/>

**12 Debtors**

	<b><u>2021</u> £</b>	<b><u>2020</u> £</b>
Trade Debtors	10,186	161,491
Prepayments and Accrued Income	23,977	49,639
	<hr/>	<hr/>
	34,163	211,130
	<hr/> <hr/>	<hr/> <hr/>

**13 Cash at Bank and in Hand**

	<b><u>2021</u> £</b>	<b><u>2020</u> £</b>
WIAA Funds	139,247	180,332
	<hr/> <hr/>	<hr/> <hr/>

Warwickshire Independent Advocacy Alliance has custody of £2,863,744 (2020: £2,660,277) being held on behalf of Appointeeship clients. These funds are held in a designated client account, and do not form part of the Charity's assets.

**14 Creditors : Amounts falling due within one year**

	<b><u>2021</u> £</b>	<b><u>2020</u> £</b>
Trade Creditors	2,576	24,863
Taxes and Social Security Costs	1,719	9,400
Accruals and Deferred Income	26,792	167,942
	<hr/>	<hr/>
	31,087	202,205
	<hr/> <hr/>	<hr/> <hr/>

**15 Deferred Income**

	<b><u>2021</u> £</b>	<b><u>2020</u> £</b>
Balance as at 1st April 2020	148,307	10,366
Amount Released in the Year	(144,807)	(10,366)
Amount Deferred in the Year	14,276	148,307
	<hr/>	<hr/>
Balance as at 31st March 2021	17,776	148,307
	<hr/> <hr/>	<hr/> <hr/>

This deferred income relates to contract income received in advance of delivering the service.



**WARWICKSHIRE INDEPENDENT ADVOCACY ALLIANCE**  
**(A COMPANY LIMITED BY GUARANTEE HAVING NO SHARE CAPITAL)**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

<b>16 Designated Funds</b>	<b>Balance at 1 April 2020</b>	<b>Incoming Resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>Balance at 31 March 2021</b>
	£	£	£	£	£
Redundancy & Office Running Costs	151,781	-	-	(42,666)	109,115
Disaster Recovery	6,000	-	-	-	6,000
	157,781	-	-	(42,666)	115,115

Included within the unrestricted funds is £109,115 which has been designated by the Trustees to meet any future redundancy costs and to cover any office running costs. The Trustees consider that these are necessary in view of the uncertain nature of the funding of the Charity.

Designated funds totalling £109,115 are included within net current assets.

<b>17 Restricted Funds</b>	<b>Balance at 1 April 2020</b>	<b>Incoming Resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>Balance at 31 March 2021</b>
	£	£	£	£	£
Solihull First Advocacy	-	139,452	139,452	-	-
Camino Healthcare	-	2,913	2,913	-	-
Warwickshire County Council Appointee	-	80,885	80,885	-	-
Orbit Group	-	13,494	13,494	-	-
Awards For All	-	10,000	10,000	-	-
Edward Gosling	-	2,500	2,500	-	-
Heart of England	-	1,946	1,946	-	-
	-	251,190	251,190	-	-

Solihull First Advocacy ( including a Volunteer coordination element run through our Community Innovation and Learning Hub)- an advocacy service for residents in Solihull in partnership with Solihull Action through Advocacy.

Camino Healthcare - providing independent advocacy in care homes in the West Midlands.

Warwickshire County Council Appointee - a corporate appointee service for Warwickshire residents.

Orbit Group - providing community organising and development for residents of Tanyard Farm , Coventry.

Awards for All - supporting the work of the Community Hub including development of online TAB training, online networks and Community Circles.

Edward Gosling - development of Community Circles in Bedworth.

Heart of England - development of Community Circles in Bedworth.

<b>18 Unrestricted Funds</b>	<b>Balance at 1 April 2020</b>	<b>Incoming Resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>Balance at 31 March 2021</b>
	£	£	£	£	£
<b>General Funds</b>	42,271	86,310	134,890	42,666	36,357

General funds totalling £ 9,149 are included within fixed assets and the remaining £27,208 are included within net current assets.

**19 Commitments under Operating Leases**

At 31st March 2021 the company had annual commitments under non - cancellable operating leases as follows:

	<b>2021</b>		<b>2020</b>	
	<b>Land and Building</b>	<b>Other</b>	<b>Land and Building</b>	<b>Other</b>
	£	£	£	£
Expiry Date :				
Less than One Year	14,120	7,064	20,545	7,131
Between Two and Five Years	-	5,202	14,755	-
	14,120	12,266	35,300	7,131

**WARWICKSHIRE INDEPENDENT ADVOCACY ALLIANCE**  
**(A COMPANY LIMITED BY GUARANTEE HAVING NO SHARE CAPITAL)**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**20 Ultimate Controlling Party**

The controlling party is the board of directors.

**21 Corporation Tax**

No liability for Corporation Tax arises in this or previous periods.

**22 Related Parties**

There have been no related party transactions during the year

**23 Reconciliation of the new movement in funds to net cash flow from operating activities**

	<u><b>2021</b></u> <u><b>£</b></u>	<u><b>2020</b></u> <u><b>£</b></u>
Net Movement in Funds	(48,580)	(138,378)
Add Back Depreciation Charge	11,380	8,298
Deduct Interest Income Shown	(1,452)	(1,577)
Decrease ( Increase ) in Debtors	176,967	(134,750)
Increase( Decrease) in Creditors	(171,118)	164,755
	<hr/>	<hr/>
Net Cash (used in) provided by Operating Activities	(32,803)	(101,652)
	<hr/> <hr/>	<hr/> <hr/>