

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



**Independent
ADVOCACY**

Empowering people to lead fulfilling lives

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 2023

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

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	
Mr P Anthony	Vice Chairman (acting Chair) resigned 26 September 2022
Mr N Parker	Resigned 5th April 2023
Mrs M Hanlon	Resigned 22 May 2023
Mr Z Hussein	Resigned 22 September 2022
Chris Bain	
Rob Taylor	Resigned 31 May 2023
Adam Britten	Resigned 12 June 2023

Patron	Hon Jeremy Wright KC MP
Senior Management Team:	Mr S Cottingham Chief Executive Officer Redundancy on 2 Dec 2022 Mr M Lee Operations Manager
Charity number:	1082961
Company number:	3942462
Principal address:	4 - 6 Congreve Walk Bedworth CV12 8LY
Registered office:	4 - 6 Congreve Walk Bedworth CV12 8LY
Independent Examiner:	Gregg Olnier Harrison Beale & Owen Limited Highdown House 11 Highdown Road Leamington Spa CV31 1XT

WARWICKSHIRE INDEPENDENT ADVOCACY ALLIANCE
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Accountants	Finlings 2, Printer's Yard, 90a The Broadway, Wimbledon SW19 1RD
Bankers:	Barclays Bank plc 48/50 The Parade Leamington Spa CV32 4DD
Solicitors:	Lodders Solicitors Number Ten Elm Court Arden Street Stratford upon Avon Warwickshire CV37 6PA

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**WARWICKSHIRE INDEPENDENT ADVOCACY ALLIANCE
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Introduction

The Trustees are pleased to present their annual report and accounts for the year ending 31 March 2023. 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 throughout the year whilst our trustee numbers have not been sufficient for the normal bi-monthly meetings and the normal work of subcommittee's covering Human Resources, and Finance and Audit which previously met bi-monthly has been handled at the board meetings. A Chief Executive was appointed by the Trustees to manage the day-to-day operations of the charity, but the post was made redundant in December 2022.

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

The Trustees report:

The Trustees continue to support the charity to become increasingly community focused. The continued 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 500 people across Warwickshire, Solihull and Coventry and indirectly over 1700 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.

We work closely with members of our target communities to help them to help themselves in ways that they determine.

The 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 223 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 2024. We deliver the following Statutory Advocacy Services in Solihull:

- *Statutory IMHA services under the Mental Health Act 2007.*
- *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.
- *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.

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- *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.

The Money Hub

The Money Hub provided a Corporate Appointee Service for people within Warwickshire, Solihull, Coventry, Northamptonshire, Leicester, Birmingham and Lincolnshire throughout the year.

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 safeguards against financial abuse. During the year our Corporate Appointee service worked with 196 clients, safeguarding their benefits and managing their finances.

The Community Hub

Bedworth Community Corner:

The Bedworth Community Corner and Charity Shop offers good quality items at well below the normal retail prices and is stocked from donations from the surrounding community. The Corner also offers a meeting place for people to have a drink and chat. The community is also welcome to come in and discuss their problems with trained staff and find solutions to their issues or are signposted to a more relevant organisation. The Corner has hosted several events including a mental health self help group arts group. The Corner also engages volunteers to help in the shop and offers internships to pupils from a local special needs college.

**WARWICKSHIRE INDEPENDENT ADVOCACY ALLIANCE
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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 Trustees, who are also the directors for the purpose of company law, who served during the year, were:

Mr P Anthony	Vice Chairman (acting Chair) resigned 26 September 2022
Mr N Parker	Resigned 5th April 2023
Mrs M Hanlon	Resigned 22 May 2023
Mr Z Hussein	Resigned 22 September 2022
Chris Bain	Resigned 31 May 2023
Rob Taylor	Resigned 12 June 2023
Adam Britten	

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.

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 £15,102 in the financial year - in comparison to last year's deficit of £51,514.

Warwickshire Independent Advocacy again showed a deficit in operations during this financial year due to difficulties in securing income. The board continues to monitor finances very closely and retain our designated reserves to a prudent level.

**WARWICKSHIRE INDEPENDENT ADVOCACY ALLIANCE
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Principal Funding Sources

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

Reserves Policy

The Reserves 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.

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 £2,917,834, 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 do not envisage substantially using third party suppliers but we are involving volunteers.

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 already use Charity Log, a Cloud-based secure case management system for all our client records.

**WARWICKSHIRE INDEPENDENT ADVOCACY ALLIANCE
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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:

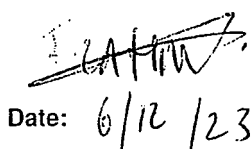


Chris Bain

Kavita Bachada



Fayaz Rahman



Date: 6/12/23

**WARWICKSHIRE INDEPENDENT ADVOCACY ALLIANCE
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Independent Examiner's Report to the members of Warwickshire Independent Advocacy Alliance ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

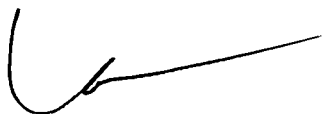
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.



Gregg Olnier MPhil BA (Hons) FCA
Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

Dated 6 December 2023

WARWICKSHIRE INDEPENDENT ADVOCACY ALLIANCE
(A COMPANY LIMITED BY GUARANTEE HAVING NO SHARE CAPITAL)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	<u>Notes</u>	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total 2023</u> £	<u>Total 2022</u> £
<u>Income</u>					
Donations, Legacies & Grants	2	470	-	470	521
Investment Income	3	1,284	-	1,284	-
		1,754	-	1,754	521
Income from Charitable Activities	4	77,033	240,749	317,782	339,084
Total Income		78,787	240,749	319,536	339,605
<u>Expenditure</u>					
Expenditure on Charitable Activities					
Community & Learning Hub		-	45,422	45,422	52,196
Advocacy Hub		-	123,880	123,880	125,586
Money Hub		8,751	86,680	95,431	107,924
Governance Hub		69,905	-	69,905	105,413
Total Expenditure on Charitable Activities		78,656	255,982	334,638	391,119
Net Incoming Resources before Transfers		131	(15,233)	(15,102)	(51,514)
Transfers between funds		(15,233)	15,233	-	-
Net Movement in Funds		(15,102)	-	(15,102)	(51,514)
Fund Balances 1st April 2022		99,958	-	99,958	151,472
Fund Balances at 31st March 2023		84,856	-	84,856	99,958

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 2023

	Notes	£	2023	£	2022	£
Fixed Assets						
Tangible assets	11			2,648		3,437
Current Assets						
Debtors	12		32,578		47,850	
Cash at bank and in hand	13		67,849		72,573	
			100,427		120,423	
Creditors : amounts falling due within one year	14		(18,219)		(23,902)	
Net Current Assets			82,208		96,521	
Total Assets less Current Liabilities			84,856		99,958	
Net Assets			84,856		99,958	
Funds of the Charity						
Unrestricted funds:						
Designated	16		56,000		95,115	
Other charitable funds	18		28,856		4,843	
Total Charity Funds			84,856		99,958	

For the year ended 31 March 2023 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

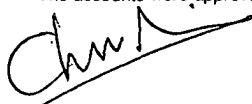
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as

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 6/12/23


Chris Bain


Kavita Bachada


Fayez Rahman

WARWICKSHIRE INDEPENDENT ADVOCACY ALLIANCE
(A COMPANY LIMITED BY GUARANTEE HAVING NO SHARE CAPITAL)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST MARCH 2023

	<u>Notes</u>	<u>2023</u> <u>£</u>	<u>2022</u> <u>£</u>
Cash (used in) / Provided by Operating Activities	23	(4,538)	(65,307)
Cash Flows from Investing Activities			
Interest Income		1,284	-
Purchase of Tangible Fixed Assets		(1,470)	(1,367)
Cash used in Investing Activities		(186)	(1,367)
Increase (Decrease) in Cash & Cash Equivalents in the Year		(4,724)	(66,674)
Cash & Cash Equivalents at the Beginning of the Year		72,573	139,247
Total Cash & Cash Equivalents at the End of the Year		67,849	72,573

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 :

Year ended 31 March 2023	31.3.23	1.4.22
	£	£
Cash & Cash equivalents	<u>67,849</u>	<u>72,573</u>
Year ended 31 March 2022	31.3.32	1.4.21
Cash & Cash equivalents	<u>72,573</u>	<u>139,247</u>

WARWICKSHIRE INDEPENDENT ADVOCACY ALLIANCE
(A COMPANY LIMITED BY GUARANTEE HAVING NO SHARE CAPITAL)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2023

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
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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 £6,365 for the year have been charged in the statement of financial activities (2022: £7,634). The amount outstanding at the year end was £2,406 (2022: £1,657) and is shown within creditors.

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
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NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31ST MARCH 2023

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.

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	2022 £
2 Income from Donations, Legacies & Grants				
Donations and Gifts	470	-	470	521
	470	-	470	521
3 Investment Income				
Interest received	1,284	-	1,284	-
4 Income from Charitable Activities				
Community & Learning Hub	25,847	29,100	54,947	69,733
Advocacy Hub	2,178	140,377	142,555	139,108
Money Hub	48,869	71,272	120,141	129,327
Fundraising	139	-	139	916
	77,033	240,749	317,782	339,084

WARWICKSHIRE INDEPENDENT ADVOCACY ALLIANCE
(A COMPANY LIMITED BY GUARANTEE HAVING NO SHARE CAPITAL)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31ST MARCH 2023

5 Total Expenditure	<u>Staff Costs</u> £	<u>Other Costs</u> £	<u>Total 2023</u> £	<u>Total 2022</u> £
Expenditure on Charitable Activities				
<u>Community & Learning Hub</u>				
Activities undertaken directly	43,639	1,783	45,422	51,842
Support costs	-	-	-	354
Total Community & Learning Hub	43,639	1,783	45,422	52,196
<u>Advocacy Hub</u>				
Activities undertaken directly	113,226	10,653	123,879	125,436
Support costs	-	1	1	150
Total Advocacy Hub	113,226	10,654	123,880	125,586
<u>Money Hub</u>				
Activities undertaken directly	95,431	-	95,431	107,924
Support costs	-	-	-	-
Total Money Hub	95,431	-	95,431	107,924
<u>Governance Hub</u>				
Activities undertaken directly	101	476	577	11,201
Support costs	-	69,328	69,328	94,212
Total Governance Hub	101	69,804	69,905	105,413
TOTAL EXPENDITURE	252,397	82,241	334,638	391,119

100% of Community & Learning Hub expenditure, 100% of Advocacy Hub expenditure and 91% 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 2023

6 Activities Undertaken Directly	2023 £	2022 £
<u>Community & Learning Hub</u>		
Other costs comprise :-		
Travel , Training & Recruitment	1,390	1,734
Volunteer expenses	393	136
	<u>1,783</u>	<u>1,870</u>
 <u>Advocacy Hub</u>		
Other costs comprise :-		
Travel , Training & Recruitment	10,653	5,599
	<u>10,653</u>	<u>5,599</u>
 <u>Money Hub</u>		
Other costs comprise :-		
Travel , Training & Recruitment	-	3,239
	<u>-</u>	<u>3,239</u>
 <u>Governance Hub</u>		
Other costs comprise :-		
Travel , Training & Recruitment	429	1,922
	47	-
	<u>476</u>	<u>1,922</u>

WARWICKSHIRE INDEPENDENT ADVOCACY ALLIANCE
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NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31ST MARCH 2023

7 Support Costs	<u>Community & Learning Hub</u>	<u>Advocacy Hub</u>	<u>Money Hub</u>	<u>Governance Hub</u>	<u>Total 2023 £</u>	<u>Total 2022 £</u>
Premises Costs	-	1	-	29,776	29,777	30,168
Office Costs	-	-	-	23,546	23,546	35,079
Governance Costs	-	-	-	16,006	16,006	29,469
	-	1	-	69,328	69,329	94,716

Governance Costs consist of :	<u>2023 £</u>	<u>2022 £</u>
Auditors Remuneration	2,130	3,516
Legal & Professional Fees	13,116	22,716
Trustees Meetings	-	-
Bank Charges	537	(1,015)
Subscriptions	587	1,518
Web site	336	840
Fundraising Costs	(700)	1,894
	<u>16,006</u>	<u>29,469</u>

8 Trustees

No Trustee received remuneration or expenses during the year ended 31st March 2023 (2022 : nil).

9 Number of Employees

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

	<u>2023</u>	<u>2022</u>
Office	3	3
Charitable Activities	8	9
	<u>11</u>	<u>12</u>

10 Employment Costs

	<u>2023 £</u>	<u>2022 £</u>
Wages & Salaries	222,457	259,232
Social Security Costs	14,248	16,907
Other pension Costs	6,365	7,634
Compensation Payment	9,327	-
	<u>252,397</u>	<u>283,773</u>

There were no employees whose remuneration was £60,000 or more. The key management personnel are considered to be the CEO, Head of Finance & Operations Manager. The employee benefits totalled £83,477 (2022 - £46,293).

During the year one position was made redundant and the charity made payments in lieu of notice and redundancy totalling £9,327 (2022 - £nil).

WARWICKSHIRE INDEPENDENT ADVOCACY ALLIANCE
(A COMPANY LIMITED BY GUARANTEE HAVING NO SHARE CAPITAL)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31ST MARCH 2023

11 Tangible Fixed Assets

	Fixtures, Fittings & Equipment £
Cost	
At 1st April 2022	36,555
Additions	1,470
Disposals	-
	<hr/>
At 31st March 2023	38,025
Depreciation	
At 1st April 2022	33,118
Charge for the Year	2,259
Disposals	-
	<hr/>
At 31st March 2023	35,377
Net book value	
At 31st March 2023	2,648
	<hr/>
At 31st March 2022	3,437
	<hr/>

12 Debtors

	<u>2023</u> £	<u>2022</u> £
Trade Debtors	31,924	21,347
Prepayments and Accrued Income	654	26,503
	<hr/>	<hr/>
	32,578	47,850
	<hr/>	<hr/>

13 Cash at Bank and in Hand

	<u>2023</u> £	<u>2022</u> £
WIAA Funds	67,849	72,573
	<hr/>	<hr/>

Warwickshire Independent Advocacy Alliance has custody of £2,917,834 (2022 - £2,761,971) 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

	<u>2023</u> £	<u>2022</u> £
Trade Creditors	59	3,293
Taxes and Social Security Costs	3,792	6,170
Other Creditors	3,699	-
Accruals and Deferred Income	10,669	14,439
	<hr/>	<hr/>
	18,219	23,902
	<hr/>	<hr/>

15 Deferred Income

	<u>2023</u> £	<u>2022</u> £
Balance as at 1st April 2022	5,288	17,776
Amount Released in the Year	(5,288)	(17,776)
Amount Deferred in the Year	5,740	5,288
	<hr/>	<hr/>
Balance as at 31st March 2023	5,740	5,288
	<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 2023

16 Designated Funds	<u>Balance at</u> <u>1 April 2022</u>	<u>Incoming</u> <u>Resources</u>	<u>Resources</u> <u>expended</u>	<u>Transfers</u>	<u>Balance at</u> <u>31 March 2023</u>
	£	£	£	£	£
Redundancy & Office Running Costs	89,115	-	9,327	(29,788)	50,000
Disaster Recovery	6,000	-	-	-	6,000
	95,115	-	9,327	(29,788)	56,000

Included within the unrestricted funds is £56,000 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 £56,000 are included within net current assets.

17 Restricted Funds	<u>Balance at</u> <u>1 April 2022</u>	<u>Incoming</u> <u>Resources</u>	<u>Resources</u> <u>expended</u>	<u>Transfers</u>	<u>Balance at</u> <u>31 March 2023</u>
	£	£	£	£	£
Solihull First Advocacy	-	140,377	149,262	8,885	-
Warwickshire County Council Appointee	-	71,272	75,771	4,499	-
Heart of England	-	21,600	22,962	1,362	-
29th May 1961 Trust	-	7,500	7,987	487	-
	-	240,749	255,982	15,233	-

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.

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

Heart of England - development of Community Circles in Bedworth.

29th May 1961 Trust - development of Community Circles in Bedworth.

18 Unrestricted Funds	<u>Balance at</u> <u>1 April 2022</u>	<u>Incoming</u> <u>Resources</u>	<u>Resources</u> <u>expended</u>	<u>Transfers</u>	<u>Balance at</u> <u>31 March 2023</u>
	£	£	£	£	£
General Funds	4,843	78,786	69,328	14,555	28,856

General funds totalling £2,648 are included within fixed assets and the remaining £26,208 are included within net current assets

19 Commitments under Operating Leases

At 31st March 2023 the company had annual commitments under non - cancellable operating leases as follows:

	<u>2023</u>		<u>2022</u>	
	<u>Land and</u> <u>Building</u>	<u>Other</u>	<u>Land and</u> <u>Building</u>	<u>Other</u>
	£	£	£	£
Expiry Date :				
Less than One Year	16,667	653	14,120	5,202
Between Two and Five Years	11,111	2,287	-	-
	27,778	2,940	14,120	5,202

WARWICKSHIRE INDEPENDENT ADVOCACY ALLIANCE
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NOTES TO THE ACCOUNTS (CONTINUED)
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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>2023</u> £	<u>2022</u> £
Net Movement in Funds	(15,102)	(51,514)
Add Back Depreciation Charge	2,259	7,078
Deduct Interest Income Shown	(1,284)	-
Decrease (Increase) in Debtors	15,272	(13,687)
Increase(Decrease) in Creditors	(5,683)	(7,184)
	<hr/>	<hr/>
Net Cash (used in) provided by Operating Activities	(4,538)	(65,307)
	<hr/>	<hr/>

WARWICKSHIRE INDEPENDENT ADVOCACY ALLIANCE
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NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31ST MARCH 2023

7 Support Costs	<u>Community & Learning Hub</u>	<u>Advocacy Hub</u>	<u>Money Hub</u>	<u>Governance Hub</u>	<u>Total 2023</u> <u>£</u>	<u>Total 2022</u> <u>£</u>
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