

REGISTERED COMPANY NUMBER: 03942462 (England and Wales)
REGISTERED CHARITY NUMBER: 1082961

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
FOR
WARWICKSHIRE INDEPENDENT ADVOCACY
ALLIANCE

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

**WARWICKSHIRE INDEPENDENT ADVOCACY
ALLIANCE**

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for the year ended 31 March 2024**

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WARWICKSHIRE INDEPENDENT ADVOCACY
ALLIANCE

REPORT OF THE TRUSTEES
for the year ended 31 March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
03942462 (England and Wales)

Registered Charity number
1082961

Registered office
Avenue R
Stoneleigh Park
Kenilworth
Warwickshire
CV8 2LG

Trustees
Ms M Hanlon (resigned 22.5.2023)
P N Parker (resigned 5.4.2023)
Ms K K Bachada (appointed 9.8.2023) (resigned 10.6.2024)
A Britton (resigned 12.6.2023)
D Enifeni (appointed 10.6.2024)
F Rahman (appointed 22.8.2023) (resigned 30.8.2024)
O Sultani (appointed 10.6.2024)
R Taylor (resigned 31.5.2023)
C D Bain

Independent Examiner
Harrison Beale & Owen Limited
Chartered Accountants
Highdown House, 11 Highdown Road
Leamington Spa, Warwickshire
CV31 1XT

Approved by order of the board of trustees on 19/11/2024 and signed on its behalf
by:

.....  C D Bain - Trustee

Introduction

The Trustees are pleased to present their annual report and accounts for the year ending 31 March 2024. 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 2015.

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 2012. 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. On 16th October 2024 Mike Lee was appointed as Chief Executive having previously been the lead officer as Operations manager.

The Trustees report:

The Trustees continue to support the charity's objects. The continued reduction in funding has meant further focus on cost control and reduction.

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 Corporate Appointeeship, Statutory Advocacy, non statutory Advocacy, Parental Advocacy, Nearest Relative and Community Support in Bedworth and surrounding area.

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 around 250 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:

- *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.

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 over 200 clients, safeguarding their benefits and managing their finances.

The Community Hub

Bedworth Community Corner:

The Bedworth Community Corner and Charity Shop offered 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. Due to the lack of sufficient income from the shop and community hub the shop and hub closed in June 2024 and the registered office is now based in Leamington Spa.

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.

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

(These need to be the figures shown in the y/e accounts).

The Charity made a deficit of £10,488 in the financial year - in comparison to last year's deficit of £15,102.

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.

Principal Funding Sources

The principal funding sources are Solihull Metropolitan Borough Council, Solihull Action Through Advocacy, Warwickshire County Council, Coventry City Council. Some smaller grants came from Councillors in Warwickshire.

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 £2,979,982 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.

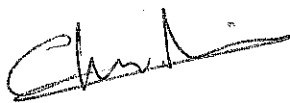
Fundraising Policy

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.

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



Chris Bain- of the Board of Directors of Independent Advocacy

Dated: 19/11/2024

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WARWICKSHIRE INDEPENDENT ADVOCACY
ALLIANCE**

Independent examiner's report to the trustees 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 2024.

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

Date:

**WARWICKSHIRE INDEPENDENT ADVOCACY
ALLIANCE**

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2024**

		Unrestricted		2024	2023
		Total		Restricted	Total
	Notes	funds £	fund £	funds £	funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		2,727	-	2,727	470
Charitable activities					
Community & learning hub		-	5,400	5,400	54,947
Advocacy hub		22,780	129,622	152,402	142,555
Money hub		45,938	64,921	110,859	120,141
Fundraising		34,773	-	34,773	139
Investment income	2	1,704	-	1,704	1,284
Total		107,922	199,943	307,865	319,536
EXPENDITURE ON					
Charitable activities					
Community & learning hub		-	1,196	1,196	45,422
Advocacy hub		-	242,757	242,757	123,880
Money hub		-	-	-	95,431
Governance hub		74,474	(74)	74,400	69,905
Total		74,474	243,879	318,353	334,638
NET INCOME/(EXPENDITURE)		33,448	(43,936)	(10,488)	(15,102)
Transfers between funds	12	(43,936)	43,936	-	-
Net movement in funds		(10,488)	-	(10,488)	(15,102)
RECONCILIATION OF FUNDS					
Total funds brought forward		84,856	-	84,856	99,958
TOTAL FUNDS CARRIED FORWARD		74,368	-	74,368	84,856

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

**WARWICKSHIRE INDEPENDENT ADVOCACY
ALLIANCE**

**BALANCE SHEET
31 March 2024**

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	7	-	-	-	2,648
CURRENT ASSETS					
Debtors	8	18,705	-	18,705	32,578
Cash at bank	9	<u>70,919</u>	-	<u>70,919</u>	<u>67,849</u>
89,624 -		89,624	100,427		
CREDITORS					
Amounts falling due within one year	10	(15,256)	-	(15,256)	(18,219)
NET CURRENT ASSETS		<u>74,368</u>	-	<u>74,368</u>	<u>82,208</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>74,368</u>	-	<u>74,368</u>	<u>84,856</u>
NET ASSETS		<u>74,368</u>	-	<u>74,368</u>	<u>84,856</u>
FUNDS	12				
Unrestricted funds				<u>74,368</u>	<u>84,856</u>
TOTAL FUNDS				<u>74,368</u>	<u>84,856</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

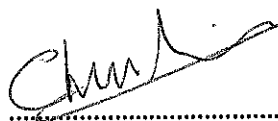
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit 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 applicable to the charitable company.

WARWICKSHIRE INDEPENDENT ADVOCACY
ALLIANCE

BALANCE SHEET - continued
31 March 2024

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

The financial statements were approved by the Board of Trustees and authorised for issue on19/11/2024..... and were signed on its behalf by:



.....
C Bain - Trustee

**WARWICKSHIRE INDEPENDENT ADVOCACY
ALLIANCE**

**CASH FLOW STATEMENT
for the year ended 31 March 2024**

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(321)</u>	<u>(4,538)</u>
Net cash used in operating activities		<u>(321)</u>	<u>(4,538)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(1,470)
Sale of tangible fixed assets		1,687	-
Interest received		<u>1,704</u>	<u>1,284</u>
Net cash provided by/(used in) investing activities		<u>3,391</u>	<u>(186)</u>
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		3,070	(4,724)
Cash and cash equivalents at the beginning of the reporting period		<u>67,849</u>	<u>72,573</u>
Cash and cash equivalents at the end of the reporting period		<u>70,919</u>	<u>67,849</u>

**WARWICKSHIRE INDEPENDENT ADVOCACY
ALLIANCE**

**NOTES TO THE CASH FLOW STATEMENT
for the year ended 31 March 2024**

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(10,488)	(15,102)
Adjustments for:		
Depreciation charges 961 2,259		
Interest received (1,704) (1,284)		
Decrease in debtors 13,873 15,272		
Decrease in creditors (2,963) (5,683)		
	<u> </u>	<u> </u>
Net cash used in operations	<u>(321)</u>	<u>(4,538)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23	Cash flow	At 31.3.24
	£	£	£
Net cash			
Cash at bank	<u>67,849</u>	<u>3,070</u>	<u>70,919</u>
	<u>67,849</u>	<u>3,070</u>	<u>70,919</u>
Total	<u>67,849</u>	<u>3,070</u>	<u>70,919</u>

**WARWICKSHIRE INDEPENDENT ADVOCACY
ALLIANCE**

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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.

**WARWICKSHIRE INDEPENDENT ADVOCACY
ALLIANCE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024**

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

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

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the income statement.

2. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>1,704</u>	<u>1,284</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

2024	2023
------	------

Depreciation - owned assets

£
961

£
2,259

**WARWICKSHIRE INDEPENDENT ADVOCACY
ALLIANCE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024**

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2024	2023
Office	2	3
Charitable activities	<u>8</u>	<u>8</u>
	<u>10</u>	<u>11</u>

No employees received emoluments in excess of £60,000.

The key management personnel are considered to be the Operations Manager & Head of Finance. The employee benefits totalled £57,515 (2023 - £83,477).

During the prior year one position was made redundant and the charity made payments in lieu of notice and redundancy totalling £nil (2023 - £9,327).

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted		Restricted
	funds	Total	funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	470	-	470
Charitable activities			
Community & learning hub	25,847	29,100	54,947
Advocacy hub	2,178	140,377	142,555
Money hub	48,869	71,272	120,141
Fundraising	139	-	139
Investment income	<u>1,284</u>	-	<u>1,284</u>
Total	<u>78,787</u>	<u>240,749</u>	<u>319,536</u>

EXPENDITURE ON			
Charitable activities			
Community & learning hub	-	45,422	45,422
Advocacy hub	-	123,880	123,880
Money hub	8,751	86,680	95,431
Governance hub	<u>69,905</u>	<u>-</u>	<u>69,905</u>
Total	<u>78,656</u>	<u>255,982</u>	<u>334,638</u>
NET INCOME/(EXPENDITURE)			
Transfers between funds	131	(15,233)	(15,102)
	(15,233)	15,233	-

WARWICKSHIRE INDEPENDENT ADVOCACY
ALLIANCE
NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Total fund £	Restricted funds £
Net movement in funds	(15,102)	-	(15,102)
RECONCILIATION OF FUNDS			
Total funds brought forward	99,958	-	99,958
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	84,856	-	84,856

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2023	38,025
Disposals	(30,091)
At 31 March 2024	<u>7,934</u>
DEPRECIATION	
At 1 April 2023	35,377
Charge for year	961
Eliminated on disposal	(28,404)
At 31 March 2024	<u>7,934</u>
NET BOOK VALUE	
At 31 March 2024	<u>-</u>
At 31 March 2023	<u>2,648</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	15,864	31,924
Prepayments and accrued income	<u>2,841</u>	<u>654</u>
	<u>18,705</u>	<u>32,578</u>

**WARWICKSHIRE INDEPENDENT ADVOCACY
ALLIANCE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024**

9. CASH AT BANK

Warwickshire Independent Advocacy Alliance has custody of £2,979,982 (2023 - £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.

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	7,324	59
Social security and other taxes	3,995	3,792
Other creditors	2,632	3,699
Accruals and deferred income	<u>1,305</u>	<u>10,669</u>
	<u>15,256</u>	<u>18,219</u>

Included within accruals and deferred income are balances totalling £nil (2023 - £5,470) relating to deferred income. During the year £5,470 (2023 - £5,288) was released to the statement of financial activities. Deferred income relates to contract income received in advance of performing the relevant services.

11. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Within one year	3,431	17,320
Between one and five years	<u>1,634</u>	<u>13,398</u>
	<u>5,065</u>	<u>30,718</u>

12. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	Transfers between funds	At 31.3.24
	£	£	£	£
Unrestricted funds				
General fund	28,856	33,448	(43,936)	18,368
Redundancy & office running costs	50,000	-	-	50,000
Disaster recovery	<u>6,000</u>	<u>-</u>	<u>-</u>	<u>6,000</u>
	84,856	33,448	(43,936)	74,368
Restricted funds				
Restricted funds	-	(43,936)	43,936	-

	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>84,856</u>	<u>(10,488)</u> -	<u> </u>	<u>74,368</u>

WARWICKSHIRE INDEPENDENT ADVOCACY
ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	107,922	(74,474)	33,448
Restricted funds			
Restricted funds	199,943	(243,879)	(43,936)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>307,865</u>	<u>(318,353)</u>	<u>(10,488)</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	4,843	9,458	14,555	28,856
Redundancy & office running costs	89,115	(9,327)	(29,788)	50,000
Disaster recovery	<u>6,000</u>	<u>-</u>	<u>-</u>	<u>6,000</u>
	99,958	131	(15,233)	84,856
Restricted funds				
Restricted funds	-	(15,233)	15,233	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>99,958</u>	<u>(15,102)</u>	<u>-</u>	<u>84,856</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	78,787	(69,329)	9,458
Redundancy & office running costs	<u>-</u>	<u>(9,327)</u>	<u>(9,327)</u>
	78,787	(78,656)	131
Restricted funds			

Restricted funds	240,749	(255,982)	(15,233)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>319,536</u>	<u>(334,638)</u>	<u>(15,102)</u>

**WARWICKSHIRE INDEPENDENT ADVOCACY
ALLIANCE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024**

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	4,843	42,906	(29,381)	18,368
Redundancy & office running costs	89,115	(9,327)	(29,788)	50,000
Disaster recovery	<u>6,000</u>	<u>-</u>	<u>-</u>	<u>6,000</u>
	99,958	33,579	(59,169)	74,368
Restricted funds				
Restricted funds	-	(59,169)	59,169	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>99,958</u>	<u>(25,590)</u>	<u>-</u>	<u>74,368</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	186,709	(143,803)	42,906
Redundancy & office running costs	<u>-</u>	<u>(9,327)</u>	<u>(9,327)</u>
186,709 (153,130) 33,579			
Restricted funds			
Restricted funds	440,692	(499,861)	(59,169)
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>627,401</u>	<u>(652,991)</u>	<u>(25,590)</u>

Restricted funds

	At 1.4.23 £	Incoming resources £	Resources expended £	Transfers £	At 31.3.24 £
Solihull First Advocacy	-	129,622	158,106	28,484	-
WCC Appointee	-	64,921	79,188	14,267	-
Heart of England	<u>-</u>	<u>5,400</u>	<u>6,585</u>	<u>1,185</u>	<u>-</u>

-	199,943	243,879	43,936	-

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 (2023 - £56,000) are included within net current assets.

**WARWICKSHIRE INDEPENDENT ADVOCACY
ALLIANCE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024**

12. MOVEMENT IN FUNDS - continued

General funds totalling £nil (2023 - £2,648) are included within fixed assets and the remaining £18,368 (2023 - £26,208) are included within net current assets.

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.

13. EMPLOYEE BENEFIT OBLIGATIONS

Contributions payable of £6,365 for the year have been charged in the statement of financial activities (2023 - £6,365). The amount outstanding at the year end was £2,632 (2023 - £2,406) and is shown within creditors.

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

**WARWICKSHIRE INDEPENDENT ADVOCACY
ALLIANCE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,727	470
Investment income		
Deposit account interest	1,704	1,284
Charitable activities		
Community & learning hub	5,400	54,947
Advocacy hub	152,402	142,555
Money hub	110,859	120,141
Fundraising	<u>34,773</u>	<u>139</u>
	<u>303,434</u>	<u>317,782</u>
Total incoming resources	307,865	319,536
EXPENDITURE		
Charitable activities		
Wages	212,268	231,784
Social security	12,270	14,248
Pensions	5,674	6,365
Travel, training & recruitment	13,169	12,472
Volunteer expenses	<u>498</u>	<u>440</u>
	243,879	265,309
Support costs		
Management		
Premises costs	46,200	29,777
Office costs	<u>18,853</u>	<u>23,546</u>
	65,053	53,323
Finance		
Bank charges	433	537
Governance costs		
Subscriptions	64	587
Web site	1,076	336

Fundraising costs	1,577	(700)
Independent examination fees	3,491	2,130
Legal & professional fees	<u>2,780</u>	<u>13,116</u>
8,988 15,469	<u> </u>	<u> </u>
Total resources expended	<u>318,353</u>	<u>334,638</u>
Net expenditure	<u>(10,488)</u>	<u>(15,102)</u>