

Charity registration number 1082961 (England and Wales)

Company registration number 03942462

WARWICKSHIRE INDEPENDENT ADVOCACY ALLIANCE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

WARWICKSHIRE INDEPENDENT ADVOCACY ALLIANCE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	D Enifeni (Chair)	(Appointed 10 June 2024)
	O Sultani	(Appointed 10 June 2024)
	C D Bain	
	M Roberts-Owen	(Appointed 10 June 2025)
Charity number (England and Wales)	1082961	
Company number	03942462	
Registered office	4-6 Clemens Street Leamington Spa CV31 2DL	
Independent examiner	Burgis & Bullock 23-25 Waterloo Place Leamington Spa Warwickshire CV32 5LA	

WARWICKSHIRE INDEPENDENT ADVOCACY ALLIANCE

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 20

WARWICKSHIRE INDEPENDENT ADVOCACY ALLIANCE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

Introduction

The Trustees are pleased to present their annual report and accounts for the year ending 31 March 2025. 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).

Objectives and activities

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 reason 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.

Public benefit

The Trustees have reviewed the public benefit provided by the Charity and are satisfied that it continues to meet the requirements of the Charity Commission.

Achievements and performance

Highlights and Key Developments

The Trustees continue to support the charity's objectives, focusing on sustainability, quality of service, and financial stability. During the year, over 500 people were directly supported across Warwickshire, Solihull, and Coventry, and over 1500 people indirectly benefited.

The Advocacy Hub

The Advocacy Hub continued to deliver statutory and non-statutory advocacy. Around 250 people received direct advocacy support. The partnership with Solihull Action through Advocacy (SAAtA) concluded in September 2025. During the partnership, the organisation delivered IMHA, IMCA, Care Act, NHS Complaints, and Community Peer Support advocacy across Solihull.

Additional services included Relevant Paid Representative, Parental Advocacy, Private Advocacy, and Nearest Relative advocacy.

WARWICKSHIRE INDEPENDENT ADVOCACY ALLIANCE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The Money Hub

The Money Hub continued to manage Corporate Appointeeship services across multiple regions, supporting 323 clients and safeguarding approximately £2.9 million in client funds. The charity successfully secured the Solihull Money Management Contract worth approximately £84,000 per annum, running until June 2027 with an option for a four-year extension.

The Warwickshire County Council Appointee Contract, worth approximately £60,000 was extended until March 2028.

The Community Hub

The Bedworth Community Corner and Charity Shop closed in June 2024 due to insufficient income generation. The organisation relocated to new serviced offices in Leamington Spa, reducing overheads and providing modern, flexible workspaces.

Fundraising and Data Protection

The charity fundraises primarily through internal and volunteer efforts, not using third-party agencies. Robust data protection policies are maintained, and all client records are securely managed using Charity Log.

Financial review

The charity made a surplus of £36,483 for the year, compared with a deficit of £10,488 in 2023/24. The move to new premises and the award of new contracts have strengthened financial resilience.

Reserves policy

Reserves are maintained at a level sufficient to enable six months of operation during unforeseen difficulties and to meet long-term liabilities.

As at the year end, the charity's reserves have fallen below the reserves policy. The shortfall in reserves will be generated through cost-saving measures across operating expenses, combined with a new fundraising campaign concentrating on increasing donations. Monthly financial monitoring and immediate designation of these funds will ensure the policy requirement is met quickly and efficiently.

Principal funding sources

Principal funding sources include Warwickshire County Council, Coventry City Council, and the new Solihull Money Management Contract. The SATa partnership ended in September 2025.

Investment policy

The Trustees can invest surplus funds in short-term, low-risk deposits to protect capital value.

WARWICKSHIRE INDEPENDENT ADVOCACY ALLIANCE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

Warwickshire Independent Advocacy Alliance (the Company) is a company limited by guarantee, formed in March 2000 and adopted by Special Resolution in January 2001, and by 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 and continues to meet monthly throughout the year. Matters that would normally be handled by subcommittees were initially managed directly at the Board level. In the following year, subcommittees for HR & Operations and Finance were established.

Mike Lee was appointed Chief Executive on 16 October 2024, having previously been Operations Manager. The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

D Enifeni (Chair)	(Appointed 10 June 2024)
O Sultani	(Appointed 10 June 2024)
C D Bain	
F Rahman	(Resigned 30 August 2024)
M Roberts-Owen	(Appointed 10 June 2025)

Recruitment and appointment of trustees

The Directors of the Company are also Charity Trustees under Charity Law. One third retire by rotation each year and may stand for re-election. Trustees are regularly briefed on the charity's operations at Board meetings

Risk Management

The Board reviews key risks annually via a Risk Register. Key risks include contract renewal uncertainty, operational resilience, and data protection. Mitigations include robust internal controls, delegated authority, and policy reviews.

Funds held as custodian trustee

At 31 March 2025, £4,776,539 was held on behalf of Appointeeship clients in designated client accounts. These funds are safeguarded and not part of the charity's assets.

The Trustees' report was approved by the Board of Trustees.

Chris Bain

C D Bain
Trustee

25 November 2025

WARWICKSHIRE INDEPENDENT ADVOCACY ALLIANCE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WARWICKSHIRE INDEPENDENT ADVOCACY ALLIANCE

I report to the Trustees on my examination of the financial statements of Warwickshire Independent Advocacy Alliance (the Charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

Independent examiner's statement

Since the Charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I 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 that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements 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 financial statements to be reached.


Wende Hubbard FCCA

Burgis & Bullock

23-25 Waterloo Place

Leamington Spa

Warwickshire

CV32 5LA 25th November 2025

Date:

WARWICKSHIRE INDEPENDENT ADVOCACY ALLIANCE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024 as restated	Restricted funds 2024 as restated	Total 2024 as restated
	Notes	£	£	£	£	£	£
Income from:							
Donations and legacies	3	1,280	-	1,280	2,727	-	2,727
Charitable activities	4	-	300,479	300,479	-	268,661	268,661
Fundraising	5	5,634	-	5,634	34,773	-	34,773
Investment income	6	1,726	-	1,726	1,704	-	1,704
Total income		<u>8,640</u>	<u>300,479</u>	<u>309,119</u>	<u>39,204</u>	<u>268,661</u>	<u>307,865</u>
Expenditure on:							
Raising funds	7	37,177	-	37,177	43,412	-	43,412
Charitable activities	8	-	235,459	235,459	-	274,941	274,941
Total expenditure		<u>37,177</u>	<u>235,459</u>	<u>272,636</u>	<u>43,412</u>	<u>274,941</u>	<u>318,353</u>
Net income/(expenditure)		(28,537)	65,020	36,483	(4,208)	(6,280)	(10,488)
Transfers between funds							
		-	-	-	(6,280)	6,280	-
Net movement in funds		(28,537)	65,020	36,483	(10,488)	-	(10,488)
Reconciliation of funds:							
Fund balances at 1 April 2024		<u>74,368</u>	<u>-</u>	<u>74,368</u>	<u>84,856</u>	<u>-</u>	<u>84,856</u>
Fund balances at 31 March 2025		<u>45,831</u>	<u>65,020</u>	<u>110,851</u>	<u>74,368</u>	<u>-</u>	<u>74,368</u>

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

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	14	74,056		18,705	
Cash at bank and in hand		48,680		70,919	
		<u>122,736</u>		<u>89,624</u>	
Creditors: amounts falling due within one year	15	(11,885)		(15,256)	
Net current assets			<u>110,851</u>		<u>74,368</u>
The funds of the Charity					
Restricted income funds	17	65,020		-	
Unrestricted funds	18	45,831		74,368	
			<u>110,851</u>		<u>74,368</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 25 November 2025

Chris Bain

C D Bain
Trustee

Company registration number 03942462 (England and Wales)

WARWICKSHIRE INDEPENDENT ADVOCACY ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Warwickshire Independent Advocacy Alliance is a private company limited by guarantee incorporated in England and Wales. The registered office is 4-6 Clemens Street, Leamington Spa, CV31 2DL.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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 Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

As set out in more detail in the financial review of the trustee's report, the charity's reserves have fallen below the reserves policy and a key contract of the charity ended in September 2025. The trustee's have considered budgets and forecasts for the next 12 months to consider the financial viability of the charity and at the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

WARWICKSHIRE INDEPENDENT ADVOCACY ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% straight line
-----------------------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

WARWICKSHIRE INDEPENDENT ADVOCACY ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

WARWICKSHIRE INDEPENDENT ADVOCACY ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty

Allocation of expenditure across activities

Direct and support costs are allocated based on the estimation of staff time spent of each activity.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	1,280	2,727

WARWICKSHIRE INDEPENDENT ADVOCACY ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

	Restricted funds 2025 £	Restricted funds 2024 as restated £
Community & learning hub		
Grants and contracts	-	5,400
Advocacy hub		
Grants and contracts	128,951	152,402
Money hub		
Grants and contracts	171,528	110,859
	<u>300,479</u>	<u>268,661</u>

Charitable trading income

Total restricted income includes £280,179 of government grant and contract income.

5 Income from fundraising

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	<u>5,634</u>	<u>34,773</u>

6 Income from investment income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>1,726</u>	<u>1,704</u>

WARWICKSHIRE INDEPENDENT ADVOCACY ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 as restated £
Fundraising and publicity		
Other fundraising costs	1,755	1,853
Staff costs	29,618	31,403
Support costs	5,804	10,156
	<hr/>	<hr/>
	37,177	43,412
	<hr/>	<hr/>

WARWICKSHIRE INDEPENDENT ADVOCACY ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Expenditure on charitable activities

	Advocacy hub	Money hub	Total	Community & learning hub	Advocacy hub	Money hub	Total
	2025	2025	2025	2024	2024	2024	2024
	£	£	£	as restated	as restated	as restated	as restated
Direct costs							
Staff costs	96,259	91,323	187,582	5,400	127,639	65,844	198,883
Travel, training and recruitment	5,572	5,286	10,858	-	5,837	5,537	11,374
Volunteer expenses	132	125	257	-	188	178	366
	<u>101,963</u>	<u>96,734</u>	<u>198,697</u>	<u>5,400</u>	<u>133,664</u>	<u>71,559</u>	<u>210,623</u>
Share of support and governance costs (see note 9)							
Support	18,865	17,897	36,762	-	33,005	31,313	64,318
	<u>120,828</u>	<u>114,631</u>	<u>235,459</u>	<u>5,400</u>	<u>166,669</u>	<u>102,872</u>	<u>274,941</u>
Analysis by fund							
Restricted funds	120,828	114,631	235,459	5,400	166,669	102,872	274,941
	<u>120,828</u>	<u>114,631</u>	<u>235,459</u>	<u>5,400</u>	<u>166,669</u>	<u>102,872</u>	<u>274,941</u>

WARWICKSHIRE INDEPENDENT ADVOCACY ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9 Support costs allocated to activities

	2025	2024
	£	£
Premises costs	17,477	46,200
Office costs	14,430	18,853
Other costs	4,052	3,150
Governance costs	6,607	6,271
	<u>42,566</u>	<u>74,474</u>
Analysed between:		
Fundraising	5,804	10,156
Advocacy hub	18,865	33,005
Money hub	17,897	31,313
	<u>42,566</u>	<u>74,474</u>
	2025	2024
	£	£
Governance costs comprise:		
Independent examination fees	6,400	3,491
Legal and professional	207	2,780
	<u>6,607</u>	<u>6,271</u>

Independent examination fees includes a £3,500 accrual relating to the 2025 financial year whilst the remainder relates to prior periods.

10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

WARWICKSHIRE INDEPENDENT ADVOCACY ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

11 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Office	2	2
Charitable activities	7	8
	<hr/>	<hr/>
Total	9	10
	<hr/> <hr/>	<hr/> <hr/>

Employment costs	2025 £	2024 £
Wages and salaries	194,419	212,342
Social security costs	15,475	12,270
Other pension costs	7,306	5,674
	<hr/>	<hr/>
	217,200	230,286
	<hr/> <hr/>	<hr/> <hr/>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	59,314	57,515
	<hr/> <hr/>	<hr/> <hr/>

The key management personnel is comprised of the finance officer and CEO.

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

WARWICKSHIRE INDEPENDENT ADVOCACY ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2024	7,934
At 31 March 2025	7,934
Depreciation and impairment	
At 1 April 2024	7,934
At 31 March 2025	7,934
Carrying amount	
At 31 March 2025	-
At 31 March 2024	-

14 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Debtors	37,294	15,864
Other debtors	20,091	-
Prepayments and accrued income	16,671	2,841
	74,056	18,705

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	4,034	3,995
Creditors	206	7,324
Other creditors	-	2,632
Accruals and deferred income	7,645	1,305
	11,885	15,256

WARWICKSHIRE INDEPENDENT ADVOCACY ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	7,306	5,674

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Solihull First Advocacy	-	118,865	(93,144)	-	25,721
WCC Appointee	-	73,275	(57,419)	-	15,856
Solihull Money Management	-	71,753	(56,227)	-	15,526
Private Appointee	-	20,300	(15,907)	-	4,393
Other appointee	-	6,200	(4,858)	-	1,342
Other advocacy	-	10,086	(7,904)	-	2,182
	-	300,479	(235,459)	-	65,020

Previous year:	At 1 April 2023	Incoming resources as restated	Resources expended as restated	Transfers as restated	At 31 March 2024
	£	£	£	£	£
Solihull First Advocacy	-	129,622	(129,622)	-	-
WCC Appointee	-	64,921	(64,921)	-	-
Heart of England	-	5,400	(5,400)	-	-
Other appointee	-	31,671	(37,951)	6,280	-
Other advocacy	-	37,047	(37,047)	-	-
	-	268,661	(274,941)	6,280	-

WARWICKSHIRE INDEPENDENT ADVOCACY ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Redundancy and office costs	50,000	-	(3,300)	-	46,700
Disaster recovery	6,000	-	-	-	6,000
General funds	18,368	8,640	(33,877)	-	(6,869)
	<u>74,368</u>	<u>8,640</u>	<u>(37,177)</u>	<u>-</u>	<u>45,831</u>

Previous year:	At 1 April 2023	Incoming resources as restated	Resources expended as restated	Transfers as restated	At 31 March 2024
	£	£	£	£	£
Redundancy and office costs	50,000	-	-	-	50,000
Disaster recovery	6,000	-	-	-	6,000
General funds	28,856	39,204	(43,412)	(6,280)	18,368
	<u>84,856</u>	<u>39,204</u>	<u>(43,412)</u>	<u>(6,280)</u>	<u>74,368</u>

19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Current assets/(liabilities)	45,831	65,020	110,851
	<u>45,831</u>	<u>65,020</u>	<u>110,851</u>

WARWICKSHIRE INDEPENDENT ADVOCACY ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Current assets/(liabilities)	74,368	-	74,368
	<u>74,368</u>	<u>-</u>	<u>74,368</u>

20 Financial commitments, guarantees and contingent liabilities

The Royal Bank of Scotland hold a fixed charge which contains a negative pledge over £20,000 which is held in other debtors.

21 Operating lease commitments

Lessee

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	844	3,431
Between two and five years	1,040	1,634
	<u>1,884</u>	<u>5,065</u>

22 Events after the reporting date

Included within accruals at the year end is £3,300 in relation to anticipated dilapidation costs. After the year end, dilapidation costs of £10,000 were agreed with the landlord. These costs will be funded by the 'redundancy and office costs' designated fund, which is included within unrestricted funds.

23 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

WARWICKSHIRE INDEPENDENT ADVOCACY ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

24 Prior year adjustment

The prior year allocation of expenditure did not fully reflect the actual utilisation of resources across the activities and funds. The revised methodology provides a more accurate representation of expenditure by charitable activity and fund type. Total expenditure in the prior period remains unchanged.