

# ONSIDE INDEPENDENT ADVOCACY

England & Wales · Charity number 1102022

## Details

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**Other names**                      ONSIDE

**Status**                              Registered

**Legal form**                        Charitable company

**Company number**                [04923990](#)

**Registered**                        2004-02-10

**Register**                          [View on the Charity Commission register](#)

## Contact

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**Address**                            Williamson House  
14 Charles Street  
Worcester  
WR1 2AQ

**Phone**                              0190527525

**Email**                                [info@onside-advocacy.org.uk](mailto:info@onside-advocacy.org.uk)

**Website**                            [www.onside-advocacy.org.uk](http://www.onside-advocacy.org.uk)

## Activities

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**Objects:** TO PROMOTE THE RELIEF OF PEOPLE WHO ARE UNABLE, WITHOUT ASSISTANCE, TO OBTAIN THEIR FULL RIGHTS AND PRIVILEGES IN SOCIETY.

**Activities:** The objects of the charity are to promote the relief of people, who through disability or ill health are unable, without assistance, to obtain their full rights and privileges as citizens.

## Classification

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- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Defined Groups

## Geography

- **Area of benefit:** WORCESTERSHIRE
- Birmingham City
- Herefordshire
- Worcestershire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£3,692,961	£3,691,895	£795,557	144
2024-03-31	£3,710,924	£3,709,695	£794,491	149
2023-03-31	£4,037,756	£4,009,073	£793,262	167
2022-03-31	£3,692,492	£3,502,256	£764,579	154
2021-03-31	£2,503,184	£2,113,242	£574,343	105

## Trustees

Name	Role	Appointed
<b>Jane Long</b>	Chair	2018-06-29
CAROL ANNE CHAPMAN		2011-10-13
Lee James Heard		2024-01-01
Louise Bugg		2022-06-01
Niel Kirk		2021-05-24

**ONSIDE INDEPENDENT ADVOCACY**

England & Wales - Charity number 1102022

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# Accounts

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Charity registration number 1102022 (England and Wales)

Company registration number 04923990

**ONSIDE INDEPENDENT ADVOCACY**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# ONSIDE INDEPENDENT ADVOCACY

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	C A Chapman J B Long N Kirk L Bugg Mr L J Heard
<b>Chief Executive Officer</b>	Alice Braddick
<b>Charity number</b>	1102022
<b>Company number</b>	04923990
<b>Principal address</b>	Williamson House 14 Charles Street Worcester WR1 2AQ
<b>Registered office</b>	Williamson House 14 Charles Street Worcester WR1 2AQ
<b>Auditor</b>	Kendall Wadley LLP Merevale House 27 Sansome Walk Worcester WR1 1NU
<b>Bankers</b>	National Westminster Bank Plc 1 The Cross Worcester WR1 3PR  CAF Bank 25 Kings Hill West Malling Kent ME19 4JQ  Metro Bank PLC One Southampton Row London WC1B 5HA

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# ONSIDE INDEPENDENT ADVOCACY

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# **ONSIDE INDEPENDENT ADVOCACY**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### ***FOR THE YEAR ENDED 31 MARCH 2025***

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The trustees present their annual report and financial statements for the year ended 31 March 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association dated 7 October 2003, which was updated and approved at the AGM, 17 September 2014, the Companies Act 2006 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)" (as amended for accounting periods commencing from 1 January 2019).

#### **Objectives and activities**

##### **Charitable objectives**

The objectives of the Charity are to promote the relief of people, who through disability or ill health are unable, without assistance, to obtain their full rights and privileges as citizens.

##### **Key strategies**

- Within a changing environment of reduced funding and cutbacks in services, maintain effective, high quality services provision.
- Position the organisation as a thought leader in relation to its knowledge and expertise.
- Explore opportunities for new and additional services that are compatible with our core skills.
- Continue to develop commercial activities and social enterprise to generate unrestricted funds.
- Continue to raise the profile of Onside to secure community sponsorship and support.
- Provide a volunteer team resource that supports the needs of the organisation and the changing environment.

##### **Aims and objectives for the year April 24 - March 25**

Continue to improve and build on new communication channels across the organisation. This will include the formation of a new staff forum and the implementation of a regular staff survey, alongside the creation of enhanced opportunities to effectively engage with volunteers and service users.

Develop and implement a clear plan to ensure that coproduction is at the heart of service delivery and that effective feedback mechanisms are included with appropriate processes in place to make required changes in response.

Continue to build on the internal audit processes to ensure all services are regularly reviewed and appropriate plans implemented to address any areas for potential improvement.

Build on and further develop the devolvement of areas of budgetary responsibility to enhance financial management. Continue to identify new funding streams and endeavor to retain all the contracts that are up for renewal this financial year, including Worcestershire Advocacy, CYP ACTONIT and the VCSE element of the Community Mental health Transformation Project.

Facilitate collaborative and joint working across Advocacy Wellbeing and CYP services to implement improved consistency, determine efficiencies and encourage enhanced opportunities for cross service shared learning.

Creation of a comprehensive 5-year plan with associated mechanisms for effective dissemination to be embedded within objectives for all employees across the organisation.

##### **Public benefit compliance**

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

# ONSIDE INDEPENDENT ADVOCACY

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

### FOR THE YEAR ENDED 31 MARCH 2025

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#### Investment powers

Under the Memorandum and Articles of Association, the trustees have the power to invest the funds of the charity as they think fit. The trustees, having regard to the liquidity requirements of operating the charity have maintained funds in an interest bearing bank reserve account.

#### Use of volunteers

In the year ending 31 March 2025, 108 volunteers (2024 - 150 volunteers) provided over 1,365 hours (2024 - 1,890 hours) of direct support to vulnerable and disadvantaged people. The charity recognises and values the enormous contribution made by volunteers and takes this opportunity to say how much their continuing support is appreciated.

#### Achievements and performance April 24 - March 25

- Communication channels : A new staff forum has been introduced and involves staff from across the organization, representing the many different areas of work. A biennial Staff Survey has been introduced and the first survey showed very positive results
- Co-production in service delivery : A new feedback project has been introduced to ensure that Service Users play a key role in developing and improving services. This ensures we continue to meet the diverse needs of the many different users across Onside.
- Internal audit processes : A process of Internal Audit has been introduced and is proving very beneficial, allowing Onside to recognise both strengths and areas for development as the charity continues to change and develop. The initial focus has been on Advocacy and Community Mental Health. The findings are shared with Trustees at Trustee meetings.
- Joint working across Advocacy Wellbeing and CYP services : Action Learning Loops have been used to allow Services to share areas of good practice. Regular Service Manager meetings have also been introduced and give Onside Leaders the opportunity to discuss key challenges and opportunities.
- Develop areas of budgetary responsibility : Finance responsibility has been gradually devolved and Managers now take responsibility for their own budgets. Finance reporting to Trustees has also continued to develop and they receive regular, detailed reports.
- Comprehensive 5-year plan : Onside has developed a clear 3 year Business Plan involving all areas of work having clear, strategic objectives which are directly inline with the Charitable Objectives of Onside . All staff were involved in formulating the plan and can clearly see how their work contributes to the overall vision of Onside

#### Financial review

During the year income exceeded expenditure by £1,066 (2024: income exceeded expenditure by £1,229) giving total fund balances at 31 March 2025 of £795,557 (2024: £794,491). This included designated funds of £213,000 (2024: £295,000).

#### Reserves policy

The Trustees aim to hold sufficient reserves to cover the financial and operational risks of the charities' activities. At the minimum, we will always hold sufficient reserves in realisable form to cover the statutory requirements in respect of redundancy payments to staff and contractual agreements, such as lease of premises. Our current level of free reserves is £500,730 (2024: £427,001.)

Whilst this adequately covers the expended exposure on closure, the Trustees remain committed to continue to prudently manage our reserves in order to improve and develop services alongside providing further cover for the future risks and provide scope to explore new opportunities. The level of reserves is monitored regularly by the trustees and the reserves policy is reviewed annually alongside the budget preparation process.

Notes 21, 22 and 23 set out details of the various funds and an analysis of the assets attributable to them. These assets are sufficient to meet the charity's obligations on a fund by fund basis.

# ONSIDE INDEPENDENT ADVOCACY

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### **Risk management**

The trustees regularly assess the the risks to which the charity is exposed, and are satisfied that processes, systems and actions are in place to mitigate exposure to the major risks.

### **Plans for the future April 25 – March 26**

Objectives include:

- To ensure that ONSIDE is in the most robust financial position possible to achieve maximum impact for those supported through developing new services and enhancing existing income streams.
- Increase brand awareness and strengthen ONSIDE's identity. Improve how Onside captures and demonstrates impact on others and continue to provide the quality services for which Onside is renowned
- Expand our reach to shape and influence local and national policy and provision through identifying key issues which are impacting local people and building links with strategic allies and influencers.
- Ensure the organisation is connected to and reflective of the communities we serve, improving co-production and engaging stakeholders.

Ensure Onside staff feel valued and supported leading to a happy and motivated workforce.

### **Structure, governance and management**

#### **Governing document**

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 7 October 2003 which was updated and approved at the AGM, 17 September 2014.

#### **Trustees**

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

C A Chapman

J B Long

J Gane

(Resigned 9 September 2024)

N Kirk

L Bugg

Mr L J Heard

#### **Recruitment and appointment of trustees**

The company shall have a Board of Trustees comprising not less than three and not more than eleven persons elected by and from the Members at the Annual General Meeting.

At every Annual General Meeting all elected and co-opted Board members shall retire from office. Retiring Board members shall be eligible for re-election or further co-option subject to a maximum period of service of five years or five consecutive terms, such persons will be eligible to stand for re-election after a break of at least one year. This period can be extended at the discretion of the trustees.

#### **Training and induction**

Trustees are recruited from members and volunteers and through advertising with appropriate charity organisations and local business networks. There is a clearly defined procedure for recruitment and appointment including informal meetings, attendance at a Board meeting and a formal interview. Once references are checked, new trustees are co-opted or nominated at a General meeting. An induction programme is provided and ongoing training is available.

# ONSIDE INDEPENDENT ADVOCACY

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### **Organisational structure**

The business of the Company shall be managed by the Board of Trustees who may exercise all such powers of the Company as may be exercised and done by the Company and as are not by statute or by these articles required to be exercised or done by the Company in a General Meeting.

The Board of Trustees delegate the day to day running of the charity to appointed Chief Executive Officer. K. Harvey served as Chief Executive Officer until 1 February 2024, Alice Braddick was then appointed in her stead. Rates of pay for all staff and key management personnel are set by the board.

### **Related parties**

The charity does not co-operate with any charity or organisation deemed to be a related party in pursuit of its charitable objectives.

### **Auditor**

A proposal will be put to members that competitive quotes are sought for the appointment of auditors, including from Kendall Wadley LLP.

### **Disclosure to auditor**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

On behalf of the board of trustees

**J B Long**

Chair

Dated: 4 September 2025

# **ONSIDE INDEPENDENT ADVOCACY**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2025***

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The trustees, who are also the directors of Onside Independent Advocacy for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice (2005);
- make judgements 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 accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

# ONSIDE INDEPENDENT ADVOCACY

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF ONSIDE INDEPENDENT ADVOCACY

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#### Opinion

We have audited the financial statements of Onside Independent Advocacy (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

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

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

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

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

# ONSIDE INDEPENDENT ADVOCACY

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF ONSIDE INDEPENDENT ADVOCACY

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#### **Responsibilities of trustees**

As explained more fully in the statement of Trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

#### **Extent to which the audit was capable of detecting irregularities including fraud**

- an understanding of the risk assessment process (including the assessment of the risk of fraud) adopted by the Board is obtained and their attitude to risk ascertained.
- an assessment of the susceptibility to material mis-statement of the financial statements as a result of management over-ride or fraud is made.
- it is ensured that the engagement team have, collectively, the appropriate competence, capabilities and skills to be involved in the assignment, are fully briefed and understand the risks specific to the charity.

#### **Audit response to risks identified**

As a result of the outcome of our risk review:

- we establish processes to test the outcomes of our assessment which include, a review of Board minutes, analytical review, the relevance and accuracy of significant accounting estimates, substantive testing of significant transactions, work to identify unusual or unexpected accounting entries including the testing of journal entries, information disclosed in the financial statements is traced to supporting documentation. In all instances it is acknowledged that material mis-statements that arise from fraud may involve deliberate concealment or collusion and are, therefore, by their very nature harder to detect than those arising from error.
- an understanding of the legal and regulatory framework as applicable to the charity is obtained together with knowledge of the procedures put in place by the charity in order to comply with the same.
- it is established if there have been any instances of non-compliance with applicable laws and regulations, where there are such breaches, a full understanding, including gathering of relevant documentation appertaining to the event is obtained and assessed.

It should be noted that Auditing standards limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

# **ONSIDE INDEPENDENT ADVOCACY**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE TRUSTEES OF ONSIDE INDEPENDENT ADVOCACY**

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#### **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Sarah Morley BA (Hons) ACA (Senior Statutory Auditor)**

For and on behalf of Kendall Wadley LLP

Merevale House

27 Sansome Walk

Worcester

WR1 1NU

4 September 2025

Kendall Wadley LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# ONSIDE INDEPENDENT ADVOCACY

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year

	Notes	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Total 2025 £	Total 2024 £
<b><u>Income and endowments from:</u></b>					
Donations and legacies	3	16,160	-	16,160	2,482
Charitable activities	4	3,616,665	-	3,616,665	3,664,167
Fundraising income	5	6,955	-	6,955	1,093
Investment income	6	7,980	-	7,980	6,969
Other income	8	45,201	-	45,201	36,213
<b>Total income</b>		<u>3,692,961</u>	<u>-</u>	<u>3,692,961</u>	<u>3,710,924</u>
<b><u>Expenditure on:</u></b>					
Charitable activities	9	3,691,895	-	3,691,895	3,709,695
<b>Net income before transfers</b>		1,066	-	1,066	1,229
Gross transfers between funds	14	82,000	(82,000)	-	-
<b>Net income/net movement in funds</b>		<u>83,066</u>	<u>(82,000)</u>	<u>1,066</u>	<u>1,229</u>
Fund balances at 1 April 2024		<u>499,491</u>	<u>295,000</u>	<u>794,491</u>	<u>793,262</u>
<b>Fund balances at 31 March 2025</b>		<u><u>582,557</u></u>	<u><u>213,000</u></u>	<u><u>795,557</u></u>	<u><u>794,491</u></u>

# ONSIDE INDEPENDENT ADVOCACY

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year

		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes				
<b><u>Income and endowments from:</u></b>					
Donations and legacies	3	2,482	-	-	2,482
Charitable activities	4	3,664,167	-	-	3,664,167
Fundraising income	5	1,093	-	-	1,093
Investment income	6	6,969	-	-	6,969
Other income	8	36,213	-	-	36,213
<b>Total income</b>		<b>3,710,924</b>	<b>-</b>	<b>-</b>	<b>3,710,924</b>
<b><u>Expenditure on:</u></b>					
Charitable activities	9	3,706,846	-	2,849	3,709,695
<b>Net income/(expenditure) before transfers</b>		<b>4,078</b>	<b>-</b>	<b>(2,849)</b>	<b>1,229</b>
Gross transfers between funds	14	93,482	(95,000)	1,518	-
<b>Net income for the year/ Net movement in funds</b>		<b>97,560</b>	<b>(95,000)</b>	<b>(1,331)</b>	<b>1,229</b>
Fund balances at 1 April 2023		401,931	390,000	1,331	793,262
<b>Fund balances at 31 March 2024</b>		<b>499,491</b>	<b>295,000</b>	<b>-</b>	<b>794,491</b>

# ONSIDE INDEPENDENT ADVOCACY

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Intangible assets	15		34,188		24,427
Tangible assets	16		47,639		48,063
			<u>81,827</u>		<u>72,490</u>
<b>Current assets</b>					
Debtors	17	223,086		361,847	
Cash at bank and in hand		873,483		696,711	
		<u>1,096,569</u>		<u>1,058,558</u>	
<b>Creditors: amounts falling due within one year</b>	18	(382,839)		(336,557)	
Net current assets			<u>713,730</u>		<u>722,001</u>
<b>Total net assets</b>			<u><u>795,557</u></u>		<u><u>794,491</u></u>
<b>Income funds</b>					
Designated funds	22	213,000		295,000	
General unrestricted funds		582,557		499,491	
		<u>795,557</u>		<u>794,491</u>	
			<u><u>795,557</u></u>		<u><u>794,491</u></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, although an audit has been carried out under section 144 of the Charities Act 2011.

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 under the requirements of the Companies Act 2006, 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 4 September 2025

J B Long  
Chair

Company Registration No. 04923990

# ONSIDE INDEPENDENT ADVOCACY

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

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	Notes	2025 £	£	2024 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	27		195,763		64,171
<b>Investing activities</b>					
Purchase of intangible assets		(12,576)		-	
Purchase of tangible fixed assets		(14,395)		(27,675)	
Investment income received		7,980		6,969	
<b>Net cash used in investing activities</b>			(18,991)		(20,706)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			176,772		43,465
Cash and cash equivalents at beginning of year			696,711		653,246
<b>Cash and cash equivalents at end of year</b>			873,483		696,711

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# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### Charity information

Onside Independent Advocacy is a private charitable company limited by guarantee and was registered in England and Wales. The registered office is Williamson House, 14 Charles Street, Worcester, WR1 2AQ.

#### 1.1 Accounting convention

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 accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

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 and that there are no material uncertainties about its ability to continue. 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.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure, which meets these criteria, is charged to the fund.

#### 1.4 Income

Service contract income received are recognised in full in the statement of financial activities in the year in which they are receivable. Income is then deferred where the contract term falls outside the current year.

The charity receives government grants in respect of offering advocacy. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

No amount is included in the financial statements for the volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' annual report.

Investment income comprises of bank interest and is recognised when it is receivable.

All other income is recognised when it is receivable.

Legacies are recognised on receipt or otherwise if the charitable company 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.

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

---

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT, which cannot be recovered.

Expenditure relating to charitable activities comprise of all expenses that are incurred in the undertaking of the charitable activities of the charity.

Governance costs include direct and related support costs relating to the governance infrastructure allowing the charity to generate information required for public accountability.

Resources expended are allocated between the activities of the charity on an apportionment basis based on estimated staff time.

#### 1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation 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:

Database Development	10 years straight line
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#### 1.7 Tangible fixed assets

Assets costing £200 or more are capitalised.

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

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	20% straight line
Motor vehicles	25% on net book value

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.

#### 1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, and other short-term liquid investments with original maturities of three months or less.

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

(Continued)

##### 1.10 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.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs. 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. Financial liabilities classified as payable within one year are not amortised.

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.

##### **Derecognition of financial liabilities**

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

##### 1.11 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.

##### 1.12 Retirement benefits

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

#### 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.

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### 3 Voluntary income

	<b>Unrestricted funds general 2025 £</b>	Unrestricted funds general 2024 £
Donations and gifts	16,160	2,482

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 4 Incoming resources from charitable activities

	Worcestershire County Council Grants & Contracts	Herefordshire Council Grants & Contracts	Other Grants & Contracts	Social Enterprise	Council Spot Sales	Total 2025	Total 2024
	2025	2025	2025	2025	2025		
	£	£	£	£	£	£	£
Income within charitable activities (Note 7)	425,469	216,178	2,824,128	74,868	76,022	3,616,665	3,664,167
<b>For the year ended 31 March 2024</b>							
Income within charitable activities	458,777	224,512	2,828,051	68,014	84,813		3,664,167

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

---

### 5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	6,955	1,093

### 6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	7,980	6,969

## ONSIDE INDEPENDENT ADVOCACY

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

**7 Grants receivable for core activities**

	Unrestricted funds general 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Grants and contracts receivable for core activities</b>						
Children and family services	1,263,816	-	1,263,816	996,264	-	996,264
Adult wellbeing services	642,098	-	642,098	875,570	-	875,570
Advocacy services	846,323	-	846,323	740,383	-	740,383
Community mental health services	661,515	-	661,515	562,094	-	562,094
PLUS Service	-	-	-	276,051	-	276,051
Parent support advocacy services	59,899	-	59,899	97,058	-	97,058
Mix cafe & bakery	77,372	-	77,372	69,964	-	69,964
Other income (contracts)	65,642	-	65,642	46,783	-	46,783
	<u>3,616,665</u>	<u>-</u>	<u>3,616,665</u>	<u>3,664,167</u>	<u>-</u>	<u>3,664,167</u>

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 8 Other income

Unrestricted funds	Unrestricted funds
2025	2024
£	£

Other income	45,201	36,213
--------------	--------	--------

### 9 Charitable activities

Expenditure on charitable activities	Expenditure on charitable activities
2025	2024
£	£

Staff costs	3,081,494	3,090,916
Depreciation, amortisation and impairment	17,634	14,768
Travel and subsistence	61,442	55,558
Staff and volunteer training	27,923	16,430
Volunteer expenses	1,887	2,472
Café Mix and Bakery provisions and equipment	21,699	16,608
Sub contractor arrangement	197,004	230,031

	3,409,083	3,426,783
--	-----------	-----------

Share of support costs (see note 10)	267,737	275,992
Share of governance costs (see note 10)	15,075	6,920

	3,691,895	3,709,695
--	-----------	-----------

#### Analysis by fund

Unrestricted funds - general	3,691,895	3,706,846
Restricted funds	-	2,849

	3,691,895	3,709,695
--	-----------	-----------

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 10 Support costs

	Support costs	Governance costs	2025 Support costs	Governance costs	2024
	£	£	£	£	£
Stationery	10,445	-	10,445	9,189	9,189
Telephone	28,157	-	28,157	27,681	27,681
Printing, publicity and advertising	6,103	-	6,103	3,641	3,641
Insurance	10,340	-	10,340	7,442	7,442
Rent	59,780	-	59,780	51,913	51,913
Heat and light	7,732	-	7,732	4,634	4,634
Repairs and maintenance	21,252	-	21,252	46,551	46,551
Legal and consultancy	9,182	-	9,182	15,698	15,698
Subscriptions	1,353	-	1,353	2,990	2,990
Computer costs	59,774	-	59,774	38,688	38,688
Postage	1,585	-	1,585	1,463	1,463
Staff recruitment costs	12,138	-	12,138	13,291	13,291
Bank charges	3,632	-	3,632	2,181	2,181
Website costs	2,213	-	2,213	3,163	3,163
Staff Welfare	20,065	-	20,065	23,410	23,410
Payroll preparation costs	7,785	-	7,785	14,525	14,525
General office expenses	4,926	-	4,926	9,369	9,369
Bad debts written off	1,275	-	1,275	163	163
Audit fee	-	7,340	7,340	-	6,600
Trustee meeting costs	-	7,735	7,735	-	320
	<u>267,737</u>	<u>15,075</u>	<u>282,812</u>	<u>275,992</u>	<u>282,912</u>
Analysed between					
Charitable activities	<u>267,737</u>	<u>15,075</u>	<u>282,812</u>	<u>275,992</u>	<u>282,912</u>

Governance costs includes auditors' remuneration of £7,340 (2024 : £6,600).

### 11 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

There were no trustee's expenses incurred during this or the prior year.

### 12 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Service delivery and administrative personnel	<u>144</u>	<u>149</u>

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 12 Employees (Continued)

Employment costs	2025 £	2024 £
Wages and salaries	2,778,872	2,798,293
Social security costs	199,831	192,960
Other pension costs	102,791	99,663
	<u>3,081,494</u>	<u>3,090,916</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£60,001 - £70,000	-	2
£70,001 - £80,000	1	-
	<u>1</u>	<u>2</u>

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	<u>500,419</u>	<u>473,424</u>

### 13 Taxation

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

### 14 Transfers

The trustees have re-designated certain funds resulting in a transfer of £82,000 from designated funds to general funds (2024: £95,000) was released from designated funds). The re-designations are as described in note 22.

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 15 Intangible fixed assets

	Database Development £
<b>Cost</b>	
At 1 April 2024	27,141
Additions	12,576
	<hr/>
At 31 March 2025	39,717
	<hr/>
<b>Amortisation</b>	
At 1 April 2024	2,714
Amortisation charged for the year	2,815
	<hr/>
At 31 March 2025	5,529
	<hr/>
<b>Carrying amount</b>	
At 31 March 2025	34,188
	<hr/> <hr/>
At 31 March 2024	24,427
	<hr/> <hr/>

### 16 Tangible fixed assets

	Fixtures, fittings & equipment £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 April 2024	119,588	10,000	129,588
Additions	14,395	-	14,395
	<hr/>	<hr/>	<hr/>
At 31 March 2025	133,983	10,000	143,983
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At 1 April 2024	71,525	10,000	81,525
Depreciation charged in the year	14,819	-	14,819
	<hr/>	<hr/>	<hr/>
At 31 March 2025	86,344	10,000	96,344
	<hr/>	<hr/>	<hr/>
<b>Carrying amount</b>			
At 31 March 2025	47,639	-	47,639
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2024	48,063	-	48,063
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 17 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	137,233	258,138
Prepayments and accrued income	85,853	103,709
	<u>223,086</u>	<u>361,847</u>

### 18 Creditors: amounts falling due within one year

	2025	2024
	£	£
	Notes	
Other taxation and social security	41,400	41,502
Deferred income	19	192,951
Trade creditors	39,812	23,286
Other creditors	77,503	70,655
Accruals	31,173	47,586
	<u>382,839</u>	<u>336,557</u>

### 19 Deferred income

	2025	2024
	£	£
Other deferred income	<u>192,951</u>	<u>153,528</u>

Income received in the year has been deferred until the next financial year and will be recognised when the services have been performed.

### 20 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>102,791</u>	<u>99,663</u>

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.

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 21 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.

	Balance at 1 April 2024	Resources expended	Transfers	Balance at 1 April 2024	Movement in funds Incoming resource	Balance at 31 March 2025
	£	£	£	£	£	£
Swap & Share (Worcester)	1,231	(1,231)	-	-	-	-
Promotion Events, Donations and Fundraisers	100	(1,618)	1,518	-	-	-
	<u>1,331</u>	<u>(2,849)</u>	<u>1,518</u>	<u>-</u>	<u>-</u>	<u>-</u>

The purpose of each fund is as follows:

Swap & share – part of the Communities together initiative, supporting the exchange of skills and time between community members in Worcester and Malvern.

Job coach employment support - this is a project funded by Big Lottery and ESF to support people furthest from the job market into employment.

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 22 Designated 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.

	Balance at 1 April 2023	Transfers	Balance at 1 April 2024	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Office Maintenance & Improvement	50,000	(30,000)	20,000	-	20,000
Essential contingency fund	240,000	(240,000)	-	-	-
IT Infrastructure Improvement	100,000	(50,000)	50,000	25,000	75,000
Social Enterprise	-	80,000	80,000	(80,000)	-
Staff costs	-	75,000	75,000	33,000	108,000
CRM/Website improvements	-	50,000	50,000	(40,000)	10,000
Service development	-	20,000	20,000	(20,000)	-
	<u>390,000</u>	<u>(95,000)</u>	<u>295,000</u>	<u>(82,000)</u>	<u>213,000</u>

Funds have been set aside to undertake the projects specified.

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 23 Analysis of net assets between funds

	<b>Unrestricted funds 2025 £</b>	<b>Designated funds 2025 £</b>	<b>Total 2025 £</b>	<b>Unrestricted funds 2024 £</b>	<b>Designated funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total 2024 £</b>
Fund balances at 31 March 2025 are represented by:							
Intangible fixed assets	34,188	-	34,188	24,427	-	-	24,427
Tangible assets	47,639	-	47,639	48,063	-	-	48,063
Current assets/(liabilities)	500,730	213,000	713,730	427,001	295,000	-	722,001
	<u>582,557</u>	<u>213,000</u>	<u>795,557</u>	<u>499,491</u>	<u>295,000</u>	<u>-</u>	<u>794,491</u>

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 24 Operating lease commitments

##### Lessee

The operating leases represent leases for the use of property and office equipment. The leases are negotiated over terms of 3-7 years and rentals are fixed for that period. There are no options in place for either party to extend the lease term. The current lease has expired and negotiations are taking place to renew the same.

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	482	683
	<u>482</u>	<u>683</u>

Lease payments recognised as an expense during the year amounted to £26,820 (2024 - £6,705).

#### 25 Events after the reporting date

Onside Independent Advocacy acquired the assets and liabilities of The CLD Trust (charity number: 1187873) on 1st April 2025. The activities of The CLD Trust will be included in the financial statements of Onside Independent Advocacy for the first time for the year ended 31 March 2026.

#### 26 Related party transactions

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

#### 27 Cash generated from operations

	2025	2024
	£	£
Surplus for the year	1,066	1,229
Adjustments for:		
Investment income recognised in statement of financial activities	(7,980)	(6,969)
Depreciation and impairment of tangible fixed assets	17,634	14,768
Movements in working capital:		
Decrease in debtors	138,761	142,162
Increase/(decrease) in creditors	6,859	(26,345)
Increase/(decrease) in deferred income	39,423	(60,674)
<b>Cash generated from operations</b>	<u>195,763</u>	<u>64,171</u>

#### 28 Analysis of changes in net funds

The charity had no material debt during the year.

**ONLINE INDEPENDENT ADVOCACY**

England & Wales - Charity number 1102022

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# Accounts

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**Charity registration number 1102022**

**Company registration number 04923990 (England and Wales)**

**ONLINE INDEPENDENT ADVOCACY**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

# ONSIDE INDEPENDENT ADVOCACY

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	C A Chapman J B Long J Gane N Kirk L Bugg Mr L J Heard	(Appointed 1 January 2024)
<b>Chief Executive Officer</b>	Kate Harvey (to 1 February 2024) Alice Braddick (from 1 February 2024)	
<b>Charity number</b>	1102022	
<b>Company number</b>	04923990	
<b>Principal address</b>	Williamson House 14 Charles Street Worcester WR1 2AQ	
<b>Registered office</b>	Williamson House 14 Charles Street Worcester WR1 2AQ	
<b>Auditor</b>	Kendall Wadley LLP Merevale House 27 Sansome Walk Worcester WR1 1NU	
<b>Bankers</b>	National Westminster Bank Plc 1 The Cross Worcester WR1 3PR  CAF Bank 25 Kings Hill West Malling Kent ME19 4JQ  Metro Bank PLC One Southampton Row London WC1B 5HA	

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# ONSIDE INDEPENDENT ADVOCACY

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# **ONSIDE INDEPENDENT ADVOCACY**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024**

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The trustees present their annual report and financial statements for the year ended 31 March 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association dated 7 October 2003, which was updated and approved at the AGM, 17 September 2014, the Companies Act 2006 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)" (as amended for accounting periods commencing from 1 January 2019).

### **Objectives and activities**

#### **Charitable objectives**

The objectives of the Charity are to promote the relief of people, who through disability or ill health are unable, without assistance, to obtain their full rights and privileges as citizens.

#### **Key strategies**

- Within a changing environment of reduced funding and cutbacks in services, maintain effective, high quality services provision.
- Position the organisation as a thought leader in relation to its knowledge and expertise.
- Explore opportunities for new and additional services that are compatible with our core skills.
- Continue to develop commercial activities and social enterprise to generate unrestricted funds.
- Continue to raise the profile of Onside to secure community sponsorship and support.
- Provide a volunteer team resource that supports the needs of the organisation and the changing environment.

#### **Aims and objectives for the year April 23 - March 24**

The main objectives were:

1. Continue to develop Onside's services, enabling the charity to offer its' range of services for adults, families, and children more widely across Worcestershire, Herefordshire and wider geographical areas.
2. Effectively manage changes in Onside contracts and potential retendering processes.
3. Continue to engage with a variety of organisations to ensure Onside is represented at the appropriate strategic forums and partnerships, thereby ensuring Onside is recognised as the leading provider of services for vulnerable people facing unfairness, inequality and exclusion and has a voice in strategic developments across all sectors.
4. Continue to build Onside's infrastructure and communication channels, including the CRM system and intranet, to ensure we are working effectively and efficiently and meeting the needs of all stakeholders.
5. Continue to develop opportunities within local communities to promote Onside services and work in partnership with other agencies further strengthening our links at a grassroots level.
6. Develop an Investment Policy to ensure effective use of reserves, following the decision to no longer invest at present in a property.
7. To further develop key frameworks and support mechanisms for the development and retention of our staff and volunteers.

# ONSIDE INDEPENDENT ADVOCACY

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### **Public benefit compliance**

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

### **Investment powers**

Under the Memorandum and Articles of Association, the trustees have the power to invest the funds of the charity as they think fit. The trustees, having regard to the liquidity requirements of operating the charity have maintained funds in an interest bearing bank reserve account.

### **Use of volunteers**

In the year ending 31 March 2024, 150 volunteers (2023 - 150 volunteers) provided over 1,890 hours (2023 - 1,890 hours) of direct support to vulnerable and disadvantaged people. The charity recognises and values the enormous contribution made by volunteers and takes this opportunity to say how much their continuing support is appreciated.

### **Achievements and performance April 23 - March 24**

1. Throughout the year Onside has continued to develop and extend the scope of services.

CMH (Community Mental Health) Services have expanded to include Peer Support, Housing Community Mental Health Link Workers, facilitation of the Managing Emotions Group, implementation of the CMH Administration Team.

Children and Families Services have also expanded and enhanced the provision. Onside deliver a Family Coach role across the Wyre Forest which has also expanded into the Bromsgrove area. Onside have also been selected by the Department for health and Social Care to run an innovative new pilot service which aims to improve Children and Young People's Mental Health via Hubs that are embedded into communities of Worcester, Wychavon, Malvern and Redditch. This key service supporting mental health and wellbeing will be complemented by the implementation of Wellbeing Works, another new service offered to 16-25 year olds where poor mental health is a barrier to education, employment and training. In addition work has begun with partners at Worcester Community Trust, supporting young people with managing positive mental health and wellbeing in areas of highest need in the city.

A new community hub has opened and is attracting new people into our services in Evesham. The roles within the primary care networks are stable with additional services added to include the delivery of Moodmasters, Cuppa Social Club, a space for other partners to deliver services such as the Family Hub and Age UK.

Onside Advocacy services have also been commissioned to work within inpatient mental health settings to conduct a piece of work to better undertake "patient experience". This was initially a pilot project but has now been expanded to cover more wards and be ongoing.

Onside successfully retendered for Parent Support Advocacy (PSA), The contracts for CMH Services (Community Mental Health) and Act On It have been extended without requiring retendering.

Unfortunately, however this year the decision was made by public health to cease funding of both the loneliness and isolation service, PLUS (People Like Us) and the Lifestyle Advisor Service.

# ONSIDE INDEPENDENT ADVOCACY

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

### FOR THE YEAR ENDED 31 MARCH 2024

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2. Onside takes an active role within the VCSE Alliance (Voluntary, Community and Social Enterprises) in collaboration with other local organisations. Onside ensures it has strategic representation in key forums across the County.

3. Onside have continued to expand and embed Oracle the new Intranet for the organisation, which is already improving communication across the organisation. Onside have appointed a Head of IT to lead the development of technological efficiencies and review of infrastructure.

4. Onside has had strong representation at both strategic and localised priority meetings, including district collaboratives and associated tasks groups.

5. The Trustees take an active role in considering investments. We have engaged the services of an external consultant, who has wide experience within the charitable sector, to act in an advisory capacity.

6. Onside have introduced a Quality Framework in order to improve consistency across the organisation. New procedures have been introduced leading to improved induction for all new staff. All service areas have reviewed and implemented procedures and processes ensuring consistent standards and expectations for service delivery.

7. The Trustees have successfully recruited a new CEO, ensuring continuity and minimal disruption to the organisation.

#### **Financial review**

During the year income exceeded expenditure by £1,229 (2023: income exceeded expenditure by £28,683) giving total fund balances at 31 March 2024 of £794,491 (2023: £793,262). This included restricted funds of £nil (2023: £1,331) and designated funds of £295,000 (2023: £390,000).

#### **Reserves policy**

The Trustees aim to hold sufficient reserves to cover the financial and operational risks of the charities' activities. At the minimum, we will always hold sufficient reserves in realisable form to cover the statutory requirements in respect of redundancy payments to staff and contractual agreements, such as lease of premises. Our current level of free reserves is £427,001 (2023 £342,348.)

Whilst this adequately covers the expended exposure on closure, the Trustees remain committed to continue to prudently manage our reserves in order to improve and develop services alongside providing further cover for the future risks and provide scope to explore new opportunities. The level of reserves is monitored regularly by the trustees and the reserves policy is reviewed annually alongside the budget preparation process.

Notes 21, 22 and 23 set out details of the various funds and an analysis of the assets attributable to them. These assets are sufficient to meet the charity's obligations on a fund by fund basis.

#### **Risk management**

The trustees regularly assess the the risks to which the charity is exposed, and are satisfied that processes, systems and actions are in place to mitigate exposure to the major risks.

# **ONSIDE INDEPENDENT ADVOCACY**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024**

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### **Plans for the future April 24 - March 25**

Objectives include:

Continue to improve and build on new communication channels across the organisation. This will include the formation of a new staff forum and the implementation of a regular staff survey, alongside the creation of enhanced opportunities to effectively engage with volunteers and service users.

Develop and implement a clear plan to ensure that coproduction is at the heart of service delivery and that effective feedback mechanisms are included with appropriate processes in place to make required changes in response.

Continue to build on the internal audit processes to ensure all services are regularly reviewed and appropriate plans implemented to address any areas for potential improvement

Build on and further develop the devolvement of areas of budgetary responsibility to enhance financial management. Continue to identify new funding streams and endeavour to retain all the contracts that are up for renewal this financial year, including Worcestershire Advocacy, CYP ACTONIT and the VCSE element of the Community Mental Health Transformation Project.

Facilitate collaborative and joint working across Advocacy Wellbeing and CYP services to implement improved consistency, determine efficiencies and encourage enhanced opportunities for cross service shared learning.

Creation of a comprehensive 5-year plan with associated mechanisms for effective dissemination to be embedded within objectives for all employees across the organisation.

### **Structure, governance and management**

#### **Governing document**

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 7 October 2003 which was updated and approved at the AGM, 17 September 2014.

#### **Trustees**

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

C A Chapman

J B Long

J Gane

N Kirk

L Bugg

Mr L J Heard

(Appointed 1 January 2024)

#### **Recruitment and appointment of trustees**

The company shall have a Board of Trustees comprising not less than three and not more than eleven persons elected by and from the Members at the Annual General Meeting.

At every Annual General Meeting all elected and co-opted Board members shall retire from office. Retiring Board members shall be eligible for re-election or further co-option subject to a maximum period of service of five years or five consecutive terms, such persons will be eligible to stand for re-election after a break of at least one year. This period can be extended at the discretion of the trustees.

#### **Training and induction**

Trustees are recruited from members and volunteers and through advertising with appropriate charity organisations and local business networks. There is a clearly defined procedure for recruitment and appointment including informal meetings, attendance at a Board meeting and a formal interview. Once references are checked, new trustees are co-opted or nominated at a General meeting. An induction programme is provided and ongoing training is available.

# ONSIDE INDEPENDENT ADVOCACY

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### Organisational structure

The business of the Company shall be managed by the Board of Trustees who may exercise all such powers of the Company as may be exercised and done by the Company and as are not by statute or by these articles required to be exercised or done by the Company in a General Meeting.

The Board of Trustees delegate the day to day running of the charity to appointed Chief Executive Officer. K. Harvey served as Chief Executive Officer until 1 February 2024, Alice Braddick was then appointed in her stead. Rates of pay for all staff and key management personnel are set by the board.

### Related parties

The charity does not co-operate with any charity or organisation deemed to be a related party in pursuit of its charitable objectives.

### Auditor


A proposal will be put to members that competitive quotes are sought for the appointment of auditors, including from Kendall Wadley LLP.

### Disclosure to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

On behalf of the board of trustees



J B Long

Chair

Dated: 9 September 2024

# **ONSIDE INDEPENDENT ADVOCACY**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2024***

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The trustees, who are also the directors of Onside Independent Advocacy for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice (2005);
- make judgements 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 accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

# ONSIDE INDEPENDENT ADVOCACY

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF ONSIDE INDEPENDENT ADVOCACY

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#### Opinion

We have audited the financial statements of Onside Independent Advocacy (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

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

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

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

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

# ONSIDE INDEPENDENT ADVOCACY

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF ONSIDE INDEPENDENT ADVOCACY

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#### **Responsibilities of trustees**

As explained more fully in the statement of Trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

#### **Extent to which the audit was capable of detecting irregularities including fraud**

- an understanding of the risk assessment process (including the assessment of the risk of fraud) adopted by the Board is obtained and their attitude to risk ascertained
- an assessment of the susceptibility to material mis-statement of the financial statements as a result of management over-ride or fraud is made
- it is ensured that the engagement team have, collectively, the appropriate competence, capabilities and skills to be involved in the assignment, are fully briefed and understand the risks specific to the charity

#### **Audit response to risks identified**

As a result of the outcome of our risk review:

- we establish processes to test the outcomes of our assessment which include, a review of Board minutes, analytical review, the relevance and accuracy of significant accounting estimates, substantive testing of significant transactions, work to identify unusual or unexpected accounting entries including the testing of journal entries, information disclosed in the financial statements is traced to supporting documentation. In all instances it is acknowledged that material mis-statements that arise from fraud may involve deliberate concealment or collusion and are, therefore, by their very nature harder to detect than those arising from error.
- an understanding of the legal and regulatory framework as applicable to the charity is obtained together with knowledge of the procedures put in place by the charity in order to comply with the same
- it is established if there have been any instances of non-compliance with applicable laws and regulations, where there are such breaches, a full understanding, including gathering of relevant documentation appertaining to the event is obtained and assessed

It should be noted that Auditing standards limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

# ONSIDE INDEPENDENT ADVOCACY

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF ONSIDE INDEPENDENT ADVOCACY

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#### Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Sarah Morley BA (Hons) ACA (Senior Statutory Auditor)**  
for and on behalf of Kendall Wadley LLP

9 September 2024

**Chartered Accountants**  
**Statutory Auditor**

Merevale House  
27 Sansome Walk  
Worcester  
WR1 1NU

Kendall Wadley LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# ONSIDE INDEPENDENT ADVOCACY

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

### Current financial year

	Notes	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
<b><u>Income and endowments from:</u></b>						
Voluntary income	3	2,482	-	-	2,482	751
Incoming resources from charitable activities	4	3,664,167	-	-	3,664,167	4,010,484
Fundraising income	6	1,093	-	-	1,093	13,572
Other income	7	43,182	-	-	43,182	12,949
<b>Total income</b>		<b>3,710,924</b>	<b>-</b>	<b>-</b>	<b>3,710,924</b>	<b>4,037,756</b>
<b><u>Expenditure on:</u></b>						
Charitable activities	8	3,706,846	-	2,849	3,709,695	4,009,073
<b>Net incoming/(outgoing) resources before transfers</b>		<b>4,078</b>	<b>-</b>	<b>(2,849)</b>	<b>1,229</b>	<b>28,683</b>
Gross transfers between funds	14	93,482	(95,000)	1,518	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>97,560</b>	<b>(95,000)</b>	<b>(1,331)</b>	<b>1,229</b>	<b>28,683</b>
Fund balances at 1 April 2023		401,931	390,000	1,331	793,262	764,579
<b>Fund balances at 31 March 2024</b>		<b>499,491</b>	<b>295,000</b>	<b>-</b>	<b>794,491</b>	<b>793,262</b>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# ONSIDE INDEPENDENT ADVOCACY

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Prior financial year

	Notes	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
<b><u>Income and endowments from:</u></b>					
Voluntary income	3	751	-	-	751
Incoming resources from charitable activities	4	3,942,235	-	68,249	4,010,484
Fundraising income	6	13,572	-	-	13,572
Other income	7	12,949	-	-	12,949
<b>Total income</b>		<b>3,969,507</b>	<b>-</b>	<b>68,249</b>	<b>4,037,756</b>
<b><u>Expenditure on:</u></b>					
Charitable activities	8	3,917,566	15,000	76,507	4,009,073
<b>Net incoming/(outgoing) resources before transfers</b>		<b>51,941</b>	<b>(15,000)</b>	<b>(8,258)</b>	<b>28,683</b>
Gross transfers between funds	14	6,795	(12,840)	6,045	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>58,736</b>	<b>(27,840)</b>	<b>(2,213)</b>	<b>28,683</b>
Fund balances at 1 April 2022		343,195	417,840	3,544	764,579
<b>Fund balances at 31 March 2023</b>		<b>401,931</b>	<b>390,000</b>	<b>1,331</b>	<b>793,262</b>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# ONSIDE INDEPENDENT ADVOCACY

## BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Intangible assets	15		24,427		27,141
Tangible assets	16		48,063		32,442
			<u>72,490</u>		<u>59,583</u>
<b>Current assets</b>					
Debtors	17	361,847		504,009	
Cash at bank and in hand		696,711		653,246	
		<u>1,058,558</u>		<u>1,157,255</u>	
<b>Creditors: amounts falling due within one year</b>	18	(336,557)		(423,576)	
Net current assets			<u>722,001</u>		<u>733,679</u>
<b>Total assets less current liabilities</b>			<u>794,491</u>		<u>793,262</u>
<b>Income funds</b>					
Restricted funds	21		-		1,331
Designated funds	22	295,000		390,000	
General unrestricted funds		499,491		401,931	
			<u>794,491</u>		<u>791,931</u>
			<u>794,491</u>		<u>793,262</u>

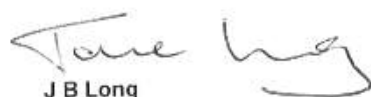
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

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 under the requirements of the Companies Act 2006, 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 9 September 2024

  
J B Long

Chair

Company Registration No. 04923990

# ONSIDE INDEPENDENT ADVOCACY

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

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	Notes	2024 £	£	2023 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	26		71,140		226,910
<b>Investing activities</b>					
Purchase of intangible assets		-		(18,985)	
Purchase of tangible fixed assets		(27,675)		(12,184)	
<b>Net cash used in investing activities</b>			(27,675)		(31,169)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			43,465		195,741
Cash and cash equivalents at beginning of year			653,246		457,505
<b>Cash and cash equivalents at end of year</b>			696,711		653,246

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# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

##### Charity information

Onside Independent Advocacy is a private charitable company limited by guarantee and was registered in England and Wales. The registered office is Williamson House, 14 Charles Street, Worcester, WR1 2AQ.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document dated 07 October 2003, the Companies Act 2006 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) (effective 1 January 2019)". 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 accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

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.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure, which meets these criteria, is charged to the fund.

#### 1.4 Income

Service contract income received are recognised in full in the statement of financial activities in the year in which they are receivable. Income is then deferred where the contract term falls outside the current year.

The charity receives government grants in respect of offering advocacy. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred

No amount is included in the financial statements for the volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' annual report.

Investment income comprises of bank interest and is recognised when it is receivable.

All other income is recognised when it is receivable.

Legacies are recognised on receipt or otherwise if the charitable company 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.

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT, which cannot be recovered.

Expenditure relating to charitable activities comprise of all expenses that are incurred in the undertaking of the charitable activities of the charity.

Governance costs include direct and related support costs relating to the governance infrastructure allowing the charity to generate information required for public accountability.

Resources expended are allocated between the activities of the charity on an apportionment basis based on estimated staff time.

#### 1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation 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:

Database Development	10 years straight line
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#### 1.7 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 provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	20% straight line
Motor vehicles	25% on net book value

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.

#### 1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, and other short-term liquid investments with original maturities of three months or less.

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

(Continued)

##### 1.10 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.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs. 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. Financial liabilities classified as payable within one year are not amortised.

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.

##### **Derecognition of financial liabilities**

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

##### 1.11 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.

##### 1.12 Retirement benefits

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

#### 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.

# ONLINE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### 3 Voluntary income

	<b>Unrestricted funds general 2024 £</b>	Unrestricted funds general 2023 £
Donations and gifts	2,482	751

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 4 Incoming resources from charitable activities

	Worcestershire County Council Grants & Contracts	Herefordshire Council Grants & Contracts	Other Grants & Contracts	Social Enterprise	Council Spot Sales	Total 2024	Total 2023
	2024	2024	2024	2024	2024		
	£	£	£	£	£	£	£
Income within charitable activities	444,596	224,512	2,781,558	68,014	84,813	3,603,493	4,024,097
Opening deferred income	43,603	-	170,599	-	-	214,202	200,589
Less: deferred income	(29,422)	-	(124,106)	-	-	(153,528)	(214,202)
	<u>458,777</u>	<u>224,512</u>	<u>2,828,051</u>	<u>68,014</u>	<u>84,813</u>	<u>3,664,167</u>	<u>4,010,484</u>
Analysis by fund							
Unrestricted funds - general	458,777	224,512	2,828,051	68,014	84,813	3,664,167	3,942,235
Restricted funds	-	-	-	-	-	-	68,249
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>68,249</u>

#### Deferred income

Income is deferred where the contract terms fall outside the current year.

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 4 Incoming resources from charitable activities

(Continued)

For the year ended 31 March 2023

	Worcestershire County Council Grants & Contracts	Herefordshire Council Grants & Contracts	Other Grants	Social Enterprise	Council Spot Sales	Total 2023
	£	£	£	£	£	£
Income within charitable activities	827,315	209,070	2,867,238	61,156	59,318	4,024,097
Opening deferred income	10,400	-	190,189	-	-	200,589
Less: deferred income	(43,603)	-	(170,599)	-	-	(214,202)
	<u>794,112</u>	<u>209,070</u>	<u>2,886,828</u>	<u>61,156</u>	<u>59,318</u>	<u>4,010,484</u>
Analysis by fund						
Unrestricted funds - general	794,112	209,070	2,818,579	61,156	59,318	3,942,235
Restricted funds	-	-	68,249	-	-	68,249
	<u>794,112</u>	<u>209,070</u>	<u>2,886,828</u>	<u>61,156</u>	<u>59,318</u>	<u>4,010,484</u>

#### Deferred income

Income is deferred where the contract terms fall outside the current year.

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 5 Grants receivable for core activities

	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Grants and contracts receivable for core activities</b>						
Children and family services	996,264	-	996,264	712,672	-	712,672
Adult wellbeing services	875,570	-	875,570	1,612,010	-	1,612,010
Advocacy services	740,383	-	740,383	697,482	-	697,482
Community mental health services	562,094	-	562,094	403,283	-	403,283
PLUS Service	276,051	-	276,051	339,574	-	339,574
Parent support advocacy services	97,058	-	97,058	65,368	-	65,368
Mix cafe & bakery	69,964	-	69,964	65,046	-	65,046
Job coaching services	-	-	-	46,800	68,249	115,049
Other income	46,783	-	46,783	-	-	-
	3,664,167	-	3,664,167	3,942,235	68,249	4,010,484
	3,664,167	-	3,664,167	3,942,235	68,249	4,010,484

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### 6 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	1,093	13,572

### 7 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	43,182	12,949

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 8 Charitable activities

	Resources expended on charitable activities 2024 £	Resources expended on charitable activities 2023 £
Staff costs	3,090,916	3,365,840
Depreciation, amortisation and impairment	14,768	7,584
Travel and subsistence	55,558	51,871
Staff and volunteer training	16,430	31,965
Volunteer expenses	2,472	642
Café Mix and Bakery provisions and equipment	16,608	18,813
Sub contractor arrangement	230,031	224,345
Computer costs	-	11,673
	<u>3,426,783</u>	<u>3,712,733</u>
Share of support costs (see note 9)	275,992	290,171
Share of governance costs (see note 9)	6,920	6,169
	<u>3,709,695</u>	<u>4,009,073</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	3,706,846	3,917,566
Unrestricted funds - designated	-	15,000
Restricted funds	2,849	76,507
	<u>3,709,695</u>	<u>4,009,073</u>

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 9 Support costs

	Support costs	Governance costs	2024 Support costs	Governance costs	2023
	£	£	£	£	£
Stationery	9,189	-	9,189	8,518	8,518
Telephone	27,681	-	27,681	24,870	24,870
Printing, publicity and advertising	3,641	-	3,641	14,814	14,814
Insurance	7,442	-	7,442	11,000	11,000
Rent	51,913	-	51,913	46,399	46,399
Heat and light	4,634	-	4,634	6,167	6,167
Repairs and maintenance	46,551	-	46,551	17,362	17,362
Legal and consultancy	15,698	-	15,698	36,762	36,762
Subscriptions	2,990	-	2,990	6,531	6,531
Computer costs	38,688	-	38,688	48,500	48,500
Postage	1,463	-	1,463	1,775	1,775
Staff recruitment costs	13,291	-	13,291	16,967	16,967
Bank charges	2,181	-	2,181	1,223	1,223
Website costs	3,163	-	3,163	6,792	6,792
Staff Welfare	23,410	-	23,410	15,866	15,866
Payroll preparation costs	14,525	-	14,525	13,990	13,990
General office expenses	9,369	-	9,369	10,701	10,701
Bad debts written off	163	-	163	1,934	1,934
Audit fee	-	6,600	6,600	-	6,120
Trustee meeting costs	-	320	320	-	49
	<u>275,992</u>	<u>6,920</u>	<u>282,912</u>	<u>290,171</u>	<u>296,340</u>
Analysed between					
Charitable activities	<u>275,992</u>	<u>6,920</u>	<u>282,912</u>	<u>290,171</u>	<u>296,340</u>

Governance costs includes auditors' remunerations of £6,600 (2023 : £6,120).

### 10 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	12,054	7,584
Amortisation of intangible assets	<u>2,714</u>	<u>-</u>

### 11 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

During the year 2024 no trustee claimed for travel and other expenses incurred, (2023: 1 trustee was reimbursed £49).

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### 12 Employees

#### Number of employees

The average monthly number of employees during the year was:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Service delivery and administrative personnel	149	167

#### Employment costs

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	2,798,293	3,054,148
Social security costs	192,960	210,785
Other pension costs	99,663	100,907
	<u>3,090,916</u>	<u>3,365,840</u>

Total key management personnel remuneration benefits for the year amounted to £473,424 (2023: £333,672)

The number of employees whose annual remuneration was £60,000 or more were:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
£60,001 - £70,000	2	1

### 13 Taxation

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

### 14 Transfers

A transfer of £1,518 (2023 - £6045) was made from unrestricted funds to restricted to cover project overspends.

The trustees have re-designated certain funds resulting in a transfer of £95,000 from designated funds to general funds (2023 - £12,840 was released from designated funds). The re-designations are as described in note 22.

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 15 Intangible fixed assets

	Database Development £
<b>Cost</b>	
At 1 April 2023 and 31 March 2024	27,141
<b>Amortisation and impairment</b>	
At 1 April 2023	-
Amortisation charged for the year	2,714
At 31 March 2024	2,714
<b>Carrying amount</b>	
At 31 March 2024	24,427
At 31 March 2023	27,141

### 16 Tangible fixed assets

	Fixtures, fittings & equipment £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 April 2023	91,913	10,000	101,913
Additions	27,675	-	27,675
At 31 March 2024	119,588	10,000	129,588
<b>Depreciation and impairment</b>			
At 1 April 2023	59,471	10,000	69,471
Depreciation charged in the year	12,054	-	12,054
At 31 March 2024	71,525	10,000	81,525
<b>Carrying amount</b>			
At 31 March 2024	48,063	-	48,063
At 31 March 2023	32,442	-	32,442

### 17 Debtors

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Trade debtors	258,138	397,561
Prepayments and accrued income	103,709	106,448
	361,847	504,009

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 18 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Other taxation and social security		41,502	45,084
Deferred income	19	153,528	214,202
Trade creditors		23,286	22,366
Other creditors		70,655	94,118
Accruals		47,586	47,806
		<u>336,557</u>	<u>423,576</u>

### 19 Deferred income

	2024 £	2023 £
Other deferred income	<u>153,528</u>	<u>214,202</u>

Income received in the year has been deferred until the next financial year and will be recognised when the services have been performed.

### 20 Retirement benefit schemes

	2024 £	2023 £
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	<u>99,663</u>	<u>100,907</u>

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.

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 21 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.

	Movement in funds							
	Balance at 1 April 2022 £	Incoming resource £	Resources expended £	Transfers £	Balance at 1 April 2023 £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Swap & Share (Worcester)	1,231	-	-	-	1,231	(1,231)	-	-
Job Coach Employment Support	2,213	68,249	(76,507)	6,045	-	-	-	-
Promotion Events, Donations and Fundraisers	100	-	-	-	100	(1,618)	1,518	-
	<u>3,544</u>	<u>68,249</u>	<u>(76,507)</u>	<u>6,045</u>	<u>1,331</u>	<u>(2,849)</u>	<u>1,518</u>	<u>-</u>

The purpose of each fund is as follows:

Swap & share – part of the Communities together initiative, supporting the exchange of skills and time between community members in Worcester and Malvern.

Job coach employment support - this is a project funded by Big Lottery and ESF to support people furthest from the job market into employment.

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 22 Designated 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.

	Movement in funds						
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2023 £	Transfers £	Balance at 31 March 2024 £
Office Maintenance & Improvement	17,840	-	-	32,160	50,000	(30,000)	20,000
Building fund	200,000	-	-	(200,000)	-	-	-
Essential contingency fund	200,000	-	(15,000)	55,000	240,000	(240,000)	-
IT Infrastructure Improvement	-	-	-	100,000	100,000	(50,000)	50,000
Social Enterprise	-	-	-	-	-	80,000	80,000
Staff costs	-	-	-	-	-	75,000	75,000
CRM/Website improvements	-	-	-	-	-	50,000	50,000
Service development	-	-	-	-	-	20,000	20,000
	<u>417,840</u>	<u>-</u>	<u>(15,000)</u>	<u>(12,840)</u>	<u>390,000</u>	<u>(95,000)</u>	<u>295,000</u>

Funds have been set aside to undertake the projects specified.

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 23 Analysis of net assets between funds

	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2024 are represented by:								
Intangible fixed assets	24,427	-	-	24,427	27,141	-	-	27,141
Tangible assets	48,063	-	-	48,063	32,442	-	-	32,442
Current assets/(liabilities)	427,001	295,000	-	722,001	342,348	390,000	1,331	733,679
	<u>499,491</u>	<u>295,000</u>	<u>-</u>	<u>794,491</u>	<u>401,931</u>	<u>390,000</u>	<u>1,331</u>	<u>793,262</u>

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### 24 Operating lease commitments

#### Lessee

The operating leases represent leases for the use of property and office equipment. The leases are negotiated over terms of 3-7 years and rentals are fixed for that period. There are no options in place for either party to extend the lease term. The current lease has expired and negotiations are taking place to renew the same.

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:

	<b>2024</b>	<b>2023</b>
	£	£
Within one year	683	6,705
	<u>683</u>	<u>6,705</u>

Lease payments recognised as an expense during the year amounted to £6,705 (2023 - £28,320).

### 25 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

### 26 Cash generated from operations

	<b>2024</b>	<b>2023</b>
	£	£
Surplus for the year	1,229	28,683
Adjustments for:		
(Gain)/loss on disposal of tangible fixed assets	-	15,709
Depreciation and impairment of tangible fixed assets	14,768	7,584
Movements in working capital:		
Decrease in debtors	142,162	139,470
(Decrease)/increase in creditors	(26,345)	23,462
(Decrease)/increase in deferred income	(60,674)	12,002
<b>Cash generated from operations</b>	<u>71,140</u>	<u>226,910</u>

### 27 Analysis of changes in net funds

The charity had no material debt during the year.

**ONLINE INDEPENDENT ADVOCACY**

England & Wales - Charity number 1102022

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# Accounts

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Charity registration number 1102022

Company registration number 04923990 (England and Wales)

**ONLINE INDEPENDENT ADVOCACY**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# ONSIDE INDEPENDENT ADVOCACY

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	C A Chapman J B Long J Gane N Kirk L Bugg C Perry	(Appointed 1 June 2022) (Appointed 1 June 2022)
<b>Chief Executive Officer</b>	Kate Harvey	
<b>Charity number</b>	1102022	
<b>Company number</b>	04923990	
<b>Principal address</b>	Williamson House 14 Charles Street Worcester WR1 2AQ	
<b>Registered office</b>	Williamson House 14 Charles Street Worcester WR1 2AQ	
<b>Auditor</b>	Kendall Wadley LLP Merevale House 27 Sansome Walk Worcester WR1 1NU	
<b>Bankers</b>	National Westminster Bank Plc 1 The Cross Worcester WR1 3PR  CAF Bank 25 Kings Hill West Malling Kent ME19 4JQ  Metro Bank PLC One Southampton Row London WC1B 5HA	

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# ONLINE INDEPENDENT ADVOCACY

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## **ONSIDE INDEPENDENT ADVOCACY**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

#### **FOR THE YEAR ENDED 31 MARCH 2023**

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The trustees present their annual report and financial statements for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association dated 7 October 2003, which was updated and approved at the AGM, 17 September 2014, the Companies Act 2006 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)" (as amended for accounting periods commencing from 1 January 2019).

#### **Objectives and activities**

##### **Charitable objectives**

The objectives of the Charity are to promote the relief of people, who through disability or ill health are unable, without assistance, to obtain their full rights and privileges as citizens.

##### **Key strategies**

- Within a changing environment of reduced funding and cutbacks in services, maintain effective, high quality services provision
- Position the organisation as a thought leader in relation to its knowledge and expertise
- Explore opportunities for new and additional services that are compatible with our core skills
- Continue to develop commercial activities and social enterprise to generate unrestricted funds
- Continue to raise the profile of Onside to secure community sponsorship and support
- Provide a volunteer team resource that supports the needs of the organisation and the changing environment

#### **Aims and objectives for the year April 22 - March 23**

The main objectives were:

1. Develop a robust Staffing Structure which meets the developing needs of Onside
2. Embed both the new CRM system and Intranet across the organisation
3. Work successfully with identified Charity Partners to raise the profile of Onside and enable us to raise money to provide more services
4. Continue to appraise and where appropriate, bid for relevant development opportunities within Worcestershire, Herefordshire and neighbouring counties
5. Work with Commissioners to plan for the development of Advocacy Services based on proposed changes to the Mental Capacity Act
6. Recruit additional Volunteers and improve training and information (e.g. Volunteer Handbook)

#### **Public benefit compliance**

Onside experience and knowledge to influence policy and strategy  
The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

## **ONSIDE INDEPENDENT ADVOCACY**

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

**FOR THE YEAR ENDED 31 MARCH 2023**

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#### **Investment powers**

Under the Memorandum and Articles of Association, the trustees have the power to invest the funds of the charity as they think fit. The trustees, having regard to the liquidity requirements of operating the charity have maintained funds in an interest bearing bank reserve account.

#### **Use of volunteers**

In the year ending 31 March 2023, 150 volunteers (2022 - 160 volunteers) provided over 1,890 hours (2022 - 1,920 hours) of direct support to vulnerable and disadvantaged people. The charity recognises and values the enormous contribution made by volunteers and takes this opportunity to say how much their continuing support is appreciated.

#### **Achievements and performance April 22 - March 23**

1. Continued to grow Onside's services, enabling the charity to offer its' range of services for adults, families, and children more widely across Worcestershire and Herefordshire. Onside has also explored other relevant opportunities in other geographical locations.
2. Onside has further developed our representation at relevant strategic forums and partnerships. As a result, we continue to be recognized as a leading provider of services for vulnerable people facing unfairness, inequality and exclusion.
3. Developed the use of the Intranet (Oracle) to improve the effectiveness of communication and our infrastructure.
4. The CRM System has been more widely rolled out across the relevant services.
5. Continued to strengthen Onside's Management Structure by recruiting to key roles within the leadership team, extending the range of skills and expertise across the organisation.
6. Completed a Job Evaluation, Pay Benchmarking and Pay Progression Framework, to ensure effective recruitment and retention and a transparent framework for staff development and progression.
7. Onside continued to work with a range of charity partners, including the Mayor of Worcester and Crowngate Shopping Centre to further raise the profile of Onside's work and generate much needed donations.
8. Onside have used some of the income gained from fundraising to support our current Access Fund for Service Users and to create a new Winter Support Fund for staff struggling with the increased cost of living pressures.
9. Following a comprehensive Volunteer Review, we developed and embedded a new Volunteer Handbook. We also reviewed Volunteer Training and updated the Volunteer Training Programme.
10. Successfully achieved reaccreditation of the externally assessed and verified Advocacy Quality Performance Mark.
11. Reviewed and amended key components of our Performance Management Systems to ensure staff continued to be effectively supported, motivated and with opportunities for development.
12. Undertaken a Property Review to reconsider the option of purchasing a property. No suitable properties were identified which were appropriate within the budget we had available. The current economic climate means this is not an option we are continuing to consider at this time.

## **ONSIDE INDEPENDENT ADVOCACY**

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

**FOR THE YEAR ENDED 31 MARCH 2023**

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#### **Financial review**

During the year income exceeded expenditure by £28,683 (2022: income exceeded expenditure by £190,236) giving total fund balances at 31 March 2023 of £793,262 (2022: £764,579). This included restricted funds of £1,331 (2022: £3,544) and designated funds of £390,000 (2022: £417,840).

#### **Reserves policy**

The Trustees aim to hold sufficient reserves to cover the financial and operational risks of the charities' activities. At the minimum, we will always hold sufficient reserves in realisable form to cover the statutory requirements in respect of redundancy payments to staff and contractual agreements, such as lease of premises. Our current level of free reserves is £342,348 (2022 £291,486.)

Whilst this adequately covers the expended exposure on closure, the Trustees remain committed to continue to prudently manage our reserves in order to improve and develop services alongside providing further cover for the future risks and provide scope to explore new opportunities. The level of reserves is monitored regularly by the trustees and the reserve policy is reviewed annually alongside the budget preparation process.

Notes 20, 21 and 22 set out details of the various funds and an analysis of the assets attributable to them. These assets are sufficient to meet the charity's obligations on a fund by fund basis.

#### **Risk management**

The trustees regularly assess the the risks to which the charity is exposed, and are satisfied that processes, systems and actions are in place to mitigate exposure to the major risks.

#### **Plans for the future April 23 - March 24**

1. Continue to develop Onside's services, enabling the charity to offer its' range of services for adults, families, and children more widely across Worcestershire, Herefordshire and wider geographical areas.
2. Effectively manage changes in Onside contracts and potential retendering processes.
3. Continue to engage with a variety of organisations to ensure Onside is represented at the appropriate strategic forums and partnerships, thereby ensuring Onside is recognized as the leading provider of services for vulnerable people facing unfairness, inequality and exclusion and has a voice in strategic developments across all sectors.
4. Continue to build Onside's infrastructure and communication channels, including the CRM system and intranet, to ensure we are working effectively and efficiently and meeting the needs of all stakeholders.
5. Continue the develop opportunities within local communities to promote Onside services and work in partnership with other agencies further strengthening our links at a grassroots level.
6. Develop an Investment Policy to ensure effective use of reserves, following the decision to no longer invest at present in a property.
7. As Onside celebrates its 30th Anniversary, ensuring we use this opportunity to develop further partnerships with local businesses and communities and maximise the opportunity for fundraising
8. To further develop key frameworks and support mechanisms for the development and retention of our staff and volunteers

## **ONSIDE INDEPENDENT ADVOCACY**

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

**FOR THE YEAR ENDED 31 MARCH 2023**

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#### **Structure, governance and management**

##### **Governing document**

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 7 October 2003 which was updated and approved at the AGM, 17 September 2014.

##### **Trustees**

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

C A Chapman

R C Aldridge (Resigned 5 September 2022)

J B Long

J W Hildred (Resigned 31 October 2022)

J Gane

N Kirk

L Bugg (Appointed 1 June 2022)

C Perry (Appointed 1 June 2022)

##### **Recruitment and appointment of trustees**

The company shall have a Board of Trustees comprising not less than three and not more than eleven persons elected by and from the Members at the Annual General Meeting.

At every Annual General Meeting all elected and co-opted Board members shall retire from office. Retiring Board members shall be eligible for re-election or further co-option subject to a maximum period of service of five years or five consecutive terms, such persons will be eligible to stand for re-election after a break of at least one year. This period can be extended at the discretion of the trustees.

##### **Training and induction**

Trustees are recruited from members and volunteers and through advertising with appropriate charity organisations and local business networks. There is a clearly defined procedure for recruitment and appointment including informal meetings, attendance at a Board meeting and a formal interview. Once references are checked, new trustees are co-opted or nominated at a General meeting. An induction programme is provided and ongoing training is available.

##### **Organisational structure**

The business of the Company shall be managed by the Board of Trustees who may exercise all such powers of the Company as may be exercised and done by the Company and as are not by statute or by these articles required to be exercised or done by the Company in a General Meeting.

The Board of Trustees delegate the day to day running of the charity to appointed Chief Executive Officer, K. Harvey. Rates of pay for all staff and key management personnel are set by the board.

##### **Related parties**

The charity does not co-operate with any charity or organisation deemed to be a related party in pursuit of its charitable objectives.

##### **Auditor**

A proposal will be put to members that competitive quotes are sought for the appointment of auditors, including from Kendall Wadley LLP.

##### **Disclosure to auditor**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

## **ONSIDE INDEPENDENT ADVOCACY**

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

***FOR THE YEAR ENDED 31 MARCH 2023***

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This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

On behalf of the board of trustees

**J B Long**

Chair

Dated: 8 September 2023

## **ONSIDE INDEPENDENT ADVOCACY**

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2023***

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The trustees, who are also the directors of Onside Independent Advocacy for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice (2005);
- make judgements 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 accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

# ONSIDE INDEPENDENT ADVOCACY

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF ONSIDE INDEPENDENT ADVOCACY

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#### Opinion

We have audited the financial statements of Onside Independent Advocacy (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

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

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

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

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

## **ONSIDE INDEPENDENT ADVOCACY**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

#### **TO THE TRUSTEES OF ONSIDE INDEPENDENT ADVOCACY**

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##### **Responsibilities of trustees**

As explained more fully in the statement of Trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

##### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

##### **Extent to which the audit was capable of detecting irregularities including fraud**

- an understanding of the risk assessment process (including the assessment of the risk of fraud) adopted by the Board is obtained and their attitude to risk ascertained
- an assessment of the susceptibility to material mis-statement of the financial statements as a result of management over-ride or fraud is made
- it is ensured that the engagement team have, collectively, the appropriate competence, capabilities and skills to be involved in the assignment, are fully briefed and understand the risks specific to the charity

##### **Audit response to risks identified**

As a result of the outcome of our risk review:

- we establish processes to test the outcomes of our assessment which include, a review of Board minutes, analytical review, the relevance and accuracy of significant accounting estimates, substantive testing of significant transactions, work to identify unusual or unexpected accounting entries including the testing of journal entries, information disclosed in the financial statements is traced to supporting documentation. In all instances it is acknowledged that material mis-statements that arise from fraud may involve deliberate concealment or collusion and are, therefore, by their very nature harder to detect than those arising from error.
- an understanding of the legal and regulatory framework as applicable to the charity is obtained together with knowledge of the procedures put in place by the charity in order to comply with the same
- it is established if there have been any instances of non-compliance with applicable laws and regulations, where there are such breaches, a full understanding, including gathering of relevant documentation appertaining to the event is obtained and assessed

It should be noted that Auditing standards limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

## **ONSIDE INDEPENDENT ADVOCACY**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF ONSIDE INDEPENDENT ADVOCACY**

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#### **Use of our report**

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Sarah Morley ACA (Senior Statutory Auditor)**  
for and on behalf of Kendall Wadley LLP

8 September 2023

**Chartered Accountants**  
**Statutory Auditor**

Merevale House  
27 Sansome Walk  
Worcester  
WR1 1NU

Kendall Wadley LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

## ONSIDE INDEPENDENT ADVOCACY

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

#### Current financial year

		Unrestricted funds	Unrestricted funds general designated	Restricted funds	Total	Total
	Notes	2023 £	2023 £	2023 £	2023 £	2022 £
<b><u>Income and endowments from:</u></b>						
Voluntary income	3	751	-	-	751	375
Incoming resources from charitable activities	4	3,942,235	-	68,249	4,010,484	3,665,638
Fundraising income	6	13,572	-	-	13,572	14,648
Other Income	7	12,949	-	-	12,949	11,831
<b>Total income</b>		<b>3,969,507</b>	<b>-</b>	<b>68,249</b>	<b>4,037,756</b>	<b>3,692,492</b>
<b><u>Expenditure on:</u></b>						
Charitable activities	8	3,917,566	15,000	76,507	4,009,073	3,502,256
<b>Net incoming/(outgoing) resources before transfers</b>		<b>51,941</b>	<b>(15,000)</b>	<b>(8,258)</b>	<b>28,683</b>	<b>190,236</b>
Gross transfers between funds	13	6,795	(12,840)	6,045	-	-
Fund balances at 1 April 2022		343,195	417,840	3,544	764,579	574,343
<b>Fund balances at 31 March 2023</b>		<b>401,931</b>	<b>390,000</b>	<b>1,331</b>	<b>793,262</b>	<b>764,579</b>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

## ONLINE INDEPENDENT ADVOCACY

### STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

Prior financial year

		Unrestricted funds general	Unrestricted funds designated	Restricted funds	Total
	Notes	2022 £	2022 £	2022 £	2022 £
<b>Income and endowments from:</b>					
Voluntary income	3	375	-	-	375
Incoming resources from charitable activities	4	3,562,671	-	102,967	3,665,638
Fundraising income	6	14,648	-	-	14,648
Other income	7	11,831	-	-	11,831
<b>Total income</b>		<b>3,589,525</b>	<b>-</b>	<b>102,967</b>	<b>3,692,492</b>
<b>Expenditure on:</b>					
Charitable activities	8	3,378,463	17,160	106,633	3,502,256
<b>Net incoming/(outgoing) resources before transfers</b>		<b>211,062</b>	<b>(17,160)</b>	<b>(3,666)</b>	<b>190,236</b>
Gross transfers between funds	13	(200,000)	200,000	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>11,062</b>	<b>182,840</b>	<b>(3,666)</b>	<b>190,236</b>
Fund balances at 1 April 2021		332,133	235,000	7,210	574,343
<b>Fund balances at 31 March 2022</b>		<b>343,195</b>	<b>417,840</b>	<b>3,544</b>	<b>764,579</b>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

## ONSIDE INDEPENDENT ADVOCACY

### BALANCE SHEET

AS AT 31 MARCH 2023

		2023		2022	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Intangible assets	14		27,141		8,156
Tangible assets	15		32,442		43,553
			<u>59,583</u>		<u>51,709</u>
<b>Current assets</b>					
Debtors	16	504,009		643,479	
Cash at bank and in hand		653,246		457,505	
		<u>1,157,255</u>		<u>1,100,984</u>	
<b>Creditors: amounts falling due within one year</b>	17	<u>(423,576)</u>		<u>(388,114)</u>	
Net current assets			733,679		712,870
<b>Total assets less current liabilities</b>			<u>793,262</u>		<u>764,579</u>
<b>Income funds</b>					
Restricted funds	20		1,331		3,544
Designated funds	21	390,000		417,840	
General unrestricted funds		<u>401,931</u>		<u>343,195</u>	
			791,931		761,035
			<u>793,262</u>		<u>764,579</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 2023, although an audit has been carried out under section 144 of the Charities Act 2011.

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 under the requirements of the Companies Act 2006, 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 8 September 2023

J B Long  
Chair

Company Registration No. 04923990

## ONSIDE INDEPENDENT ADVOCACY

### STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

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		2023		2022	
	Notes	£	£	£	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	26		226,910		255,178
<b>Investing activities</b>					
Purchase of intangible assets		(18,985)		(8,156)	
Purchase of tangible fixed assets		(12,184)		(22,920)	
<b>Net cash used in investing activities</b>			(31,169)		(31,076)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			195,741		224,102
Cash and cash equivalents at beginning of year			457,505		233,403
<b>Cash and cash equivalents at end of year</b>			<u>653,246</u>		<u>457,505</u>

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

#### Charity information

Onside Independent Advocacy is a private charitable company limited by guarantee and was registered in England and Wales. The registered office is Williamson House, 14 Charles Street, Worcester, WR1 2AQ.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document dated 07 October 2003, the Companies Act 2006 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) (effective 1 January 2019)". 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 accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

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.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure, which meets these criteria, is charged to the fund.

#### 1.4 Income

Service contract income received are recognised in full in the statement of financial activities in the year in which they are receivable. Income is then deferred where the contract term falls outside the current year.

The charity receives government grants in respect of offering advocacy. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

No amount is included in the financial statements for the volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' annual report.

Investment income comprises of bank interest and is recognised when it is receivable.

All other income is recognised when it is receivable.

Legacies are recognised on receipt or otherwise if the charitable company 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.

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies (Continued)

#### 1.5 Expenditure

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT, which cannot be recovered.

Expenditure relating to charitable activities comprise of all expenses that are incurred in the undertaking of the charitable activities of the charity.

Governance costs include direct and related support costs relating to the governance infrastructure allowing the charity to generate information required for public accountability.

Resources expended are allocated between the activities of the charity on an apportionment basis based on estimated staff time.

#### 1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation 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:

Database Development	No amortisation to be charged until asset is complete
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#### 1.7 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 provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	20% straight line
Motor vehicles	25% on net book value

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.

#### 1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, and other short-term liquid investments with original maturities of three months or less.

# ONLINE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

(Continued)

#### 1.10 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.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs. 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. Financial liabilities classified as payable within one year are not amortised.

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.

##### **Derecognition of financial liabilities**

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

#### 1.11 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.

#### 1.12 Retirement benefits

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

### 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.

## ONLINE INDEPENDENT ADVOCACY

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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3 Voluntary Income

	<b>Unrestricted funds general 2023 £</b>	<b>Unrestricted funds general 2022 £</b>
Donations and gifts	751	375
	<b>=====</b>	<b>=====</b>

## ONSIDE INDEPENDENT ADVOCACY

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

#### 4 Incoming resources from charitable activities

	Worcestershire County Council Grants & Contracts		Herefordshire Council Grants & Contracts		Other Grants & Social Contracts/Enterprise		Council Spot Sales		Total 2023	Total 2022
	2023	£	2023	£	2023	£	2023	£	£	£
Income within charitable activities	827,314		209,070		2,867,239		61,156		4,024,097	3,725,805
Opening deferred income	10,400		-		190,188		-		200,588	140,421
Less: deferred income	(43,602)		-		(170,599)		-		(214,201)	(200,588)
	<u>794,112</u>		<u>209,070</u>		<u>2,886,828</u>		<u>61,156</u>		<u>4,010,484</u>	<u>3,665,638</u>
Analysis by fund										
Unrestricted funds - general	794,112		209,070		2,818,579		61,156		3,942,235	3,562,671
Restricted funds	-		-		68,249		-		68,249	102,967
	<u>794,112</u>		<u>209,070</u>		<u>2,886,828</u>		<u>61,156</u>		<u>4,010,484</u>	<u>3,665,638</u>

#### Deferred income

Income is deferred where the contract terms fall outside the current year.

## ONSIDE INDEPENDENT ADVOCACY

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

#### 4 Incoming resources from charitable activities

(Continued)

For the year ended 31 March 2022

	Worcestershire County Council Grants & Contracts	Herefordshire Council Grants & Contracts	Other Grants	Social Enterprise	Council Spot Sales	Total 2022
	£	£	£	£	£	£
Income within charitable activities	792,680	203,031	2,610,373	49,975	69,746	3,725,805
Opening deferred income	4,767	-	135,654	-	-	140,421
Less: deferred income	(10,400)	-	(190,188)	-	-	(200,588)
	787,047	203,031	2,555,839	49,975	69,746	3,665,638
Analysis by fund						
Unrestricted funds - general	787,047	203,031	2,452,872	49,975	69,746	3,562,671
Restricted funds	-	-	102,967	-	-	102,967
	787,047	203,031	2,555,839	49,975	69,746	3,665,638

#### Deferred income

Income is deferred where the contract terms fall outside the current year.

## ONSIDE INDEPENDENT ADVOCACY

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

5	Grants receivable for core activities	2023		2022	
		Unrestricted funds general 2023	Restricted funds 2023	Unrestricted funds general 2022	Restricted funds 2022
	<b>Grants and contracts receivable for core activities</b>				
	The Henry Smith Charity	-	-	-	-
	Worcester City Council - Inclusive Growth	-	-	-	-
	Building Better Opportunities - Job Coach	-	68,249	-	102,967
	Age UK Herefordshire & Worcestershire - Dementia Wellbeing Service	-	-	87,500	87,500
	Eveson Grant	3,000	-	3,001	3,001
	Worcester County Council - Volunteering Support	-	-	-	-
	Community First - Moodmasters, Peer Support	15,767	-	35,150	35,150
	<b>NHS Primary Care Network - Social Prescribing</b>				
	Droitwich and Ombersley	33,647	-	102,044	-
	Vale of Evesham	97,531	-	106,060	106,060
	Wyre Forest	27,492	-	28,615	28,615
	Wyre Forest Healthcare	183,235	-	181,657	181,657
	Pershore and Upton	57,448	-	54,010	54,010
	Bromsgrove	14,154	-	84,012	84,012
	Worcester City PCN	237,779	-	212,091	212,091
	Children's Wellbeing Services	139,036	-	-	-

## ONSIDE INDEPENDENT ADVOCACY

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

5	Grants receivable for core activities								
									(Continued)
	<u>NHS Primary Care Network - Lifestyle advisor</u>								
	Droitwich and Omberley	28,119	-	28,119	29,127	-	29,127		
	Worcester City PCN	60,759	-	60,759	58,659	-	58,659		
	Vale of Evesham	30,932	-	30,932	32,754	-	32,754		
	Wyre Forest	23,922	-	23,922	8,699	-	8,699		
	Wyre Forest Healthcare	43,025	-	43,025	43,108	-	43,108		
	Pershore and Upton	21,075	-	21,075	22,058	-	22,058		
	Bromsgrove	39,271	-	39,271	39,909	-	39,909		
	The Rurals	-	-	-	-	-	-		
	<u>NHS Primary Care Network - Care Co-ordinator</u>								
	Droitwich and Omberley	21,479	-	21,479	24,168	-	24,168		
	Worcester	29,455	-	29,455	92,478	-	92,478		
	Vale of Evesham	40,974	-	40,974	118,670	-	118,670		
	Wyre Forest	63,018	-	63,018	61,084	-	61,084		
	Pershore and Upton	-	-	-	18,253	-	18,253		
	Bromsgrove	5,616	-	5,616	41,887	-	41,887		
	Children's Wellbeing Services	134,458	-	134,458	-	-	-		
	<u>NHS Primary Care Network - Wellbeing Service</u>								
	Droitwich and Omberley	-	-	-	3,783	-	3,783		
	Worcester City PCN	157,618	-	157,618	172,377	-	172,377		
	Vale of Evesham	96,901	-	96,901	98,525	-	98,525		
	Wyre Forest	14,904	-	14,904	17,222	-	17,222		
	Wyre Forest Healthcare	21,163	-	21,163	6,377	-	6,377		
	Pershore and Upton	41,709	-	41,709	39,023	-	39,023		
	Bromsgrove	56,127	-	56,127	59,475	-	59,475		
	NHS Community Mental Health	400,588	-	400,588	285,975	-	285,975		

**ONSIDE INDEPENDENT ADVOCACY**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

5 Grants receivable for core activities					(Continued)
Better 2Gether	151,263	-	151,263	80,005	80,005
Act On It	435,515	-	435,515	204,166	204,166
Smallwood Trust	-	-	-	950	950
Plus Community funding	38,559	-	38,559	-	-
Community renewal fund	46,800	-	46,800	-	-
Other	6,238	-	6,238	-	-
	<u>2,818,577</u>	<u>68,249</u>	<u>2,886,826</u>	<u>2,452,872</u>	<u>2,555,839</u>

## ONLINE INDEPENDENT ADVOCACY

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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6 Fundraising Income

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Fundraising events	13,572	14,648

7 Other Income

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Other income	12,949	9,847
JRS Grant	-	1,984
	<u>12,949</u>	<u>11,831</u>

## ONLINE INDEPENDENT ADVOCACY

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

#### 8 Charitable activities

	Resources expended on charitable activities	Resources expended on charitable activities
	2023 £	2022 £
Staff costs	3,365,840	2,973,561
Depreciation and impairment	7,584	9,988
Travel and subsistence	51,871	36,089
Staff and volunteer training	31,965	28,524
Volunteer expenses	642	-
Café Mix and Bakery provisions and equipment	18,813	13,440
Sub contractor arrangement	224,345	175,606
Computer costs	11,673	-
	<u>3,712,733</u>	<u>3,237,208</u>
Share of support costs (see note 9)	290,171	258,280
Share of governance costs (see note 9)	6,169	6,768
	<u>4,009,073</u>	<u>3,502,256</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	3,917,566	3,378,463
Unrestricted funds - designated	15,000	17,160
Restricted funds	76,507	106,633
	<u>4,009,073</u>	<u>3,502,256</u>

## ONLINE INDEPENDENT ADVOCACY

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Support costs	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Stationery	8,518	-	8,518	9,153	-	9,153
Telephone	24,870	-	24,870	41,146	-	41,146
Printing, publicity and advertising	14,814	-	14,814	8,470	-	8,470
Insurance	11,000	-	11,000	4,521	-	4,521
Rent	46,399	-	46,399	44,465	-	44,465
Heat and light	6,167	-	6,167	1,771	-	1,771
Repairs and maintenance	17,362	-	17,362	31,119	-	31,119
Legal and consultancy	36,762	-	36,762	26,432	-	26,432
Subscriptions	6,531	-	6,531	3,193	-	3,193
Computer costs	48,500	-	48,500	31,307	-	31,307
Postage	1,775	-	1,775	2,499	-	2,499
Staff recruitment costs	16,967	-	16,967	15,437	-	15,437
Bank charges	1,223	-	1,223	1,408	-	1,408
Website costs	6,792	-	6,792	8,170	-	8,170
Staff Welfare	15,866	-	15,866	4,952	-	4,952
Payroll preparation costs	13,990	-	13,990	12,755	-	12,755
General office expenses	10,701	-	10,701	11,482	-	11,482
Bad debts written off	1,934	-	1,934	-	-	-
Audit fee	-	6,120	6,120	-	6,602	6,602
Trustee meeting costs	-	49	49	-	165	165
	<u>290,171</u>	<u>6,169</u>	<u>296,340</u>	<u>258,280</u>	<u>6,767</u>	<u>265,047</u>
Analysed between						
Charitable activities	<u>290,171</u>	<u>6,169</u>	<u>296,340</u>	<u>258,280</u>	<u>6,768</u>	<u>265,047</u>

Governance costs includes auditors' remunerations of £6,120 (2022 : £6,120).

#### 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

During the year 2023, 1 trustee claimed for travel and other expenses incurred, in total these amounted to £49 (2022: 1 trustee was reimbursed £115)

## ONLINE INDEPENDENT ADVOCACY

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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#### 11 Employees

##### Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Advocacy and administrative personnel	167	154

##### Employment costs

	2023 £	2022 £
Wages and salaries	3,054,148	2,707,936
Social security costs	210,785	174,796
Other pension costs	100,907	90,829
	<u>3,365,840</u>	<u>2,973,561</u>

Total key management personnel remuneration benefits for the year amounted to £333,672 (2022: £231,889)

The number of employees whose annual remuneration was £60,000 or more were:

	2023 Number	2022 Number
£60,000 - £70,000	1	1

#### 12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

#### 13 Transfers

Transfers were made in the current and previous year between unrestricted and designated funds to cover the costs of refurbishment projects, future premises and essential contingency requirements.

A transfer of £6,045 was made from unrestricted funds to restricted to cover project overspends.

## ONLINE INDEPENDENT ADVOCACY

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

<b>14</b>	<b>Intangible fixed assets</b>			
				<b>Database Development</b>
				<b>£</b>
	<b>Cost</b>			
	At 1 April 2022			8,156
	Additions			18,985
				<u>27,141</u>
	At 31 March 2023			<u>27,141</u>
	<b>Amortisation and impairment</b>			
	At 1 April 2022 and 31 March 2023			-
				<u>-</u>
	<b>Carrying amount</b>			
	At 31 March 2023			<u>27,141</u>
				<u>8,156</u>
	At 31 March 2022			<u>8,156</u>
<b>15</b>	<b>Tangible fixed assets</b>			
		<b>Fixtures, fittings &amp; equipment</b>	<b>Motor vehicles</b>	<b>Total</b>
		<b>£</b>	<b>£</b>	<b>£</b>
	<b>Cost</b>			
	At 1 April 2022	108,222	10,000	118,222
	Additions	12,184	-	12,184
	Disposals	(28,493)	-	(28,493)
		<u>91,913</u>	<u>10,000</u>	<u>101,913</u>
	At 31 March 2023	<u>91,913</u>	<u>10,000</u>	<u>101,913</u>
	<b>Depreciation and impairment</b>			
	At 1 April 2022	64,671	10,000	74,671
	Depreciation charged in the year	7,584	-	7,584
	Eliminated in respect of disposals	(12,784)	-	(12,784)
		<u>59,471</u>	<u>10,000</u>	<u>69,471</u>
	At 31 March 2023	<u>59,471</u>	<u>10,000</u>	<u>69,471</u>
	<b>Carrying amount</b>			
	At 31 March 2023	<u>32,442</u>	-	<u>32,442</u>
		<u>43,553</u>	-	<u>43,553</u>
	At 31 March 2022	<u>43,553</u>	-	<u>43,553</u>
<b>16</b>	<b>Debtors</b>			
			<b>2023</b>	<b>2022</b>
	<b>Amounts falling due within one year:</b>		<b>£</b>	<b>£</b>
	Trade debtors		397,561	319,309
	Prepayments and accrued income		106,448	324,170
			<u>504,009</u>	<u>643,479</u>
			<u>504,009</u>	<u>643,479</u>

## ONLINE INDEPENDENT ADVOCACY

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

#### 17 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Other taxation and social security		45,084	45,892
Deferred income	18	214,202	202,200
Trade creditors		22,764	46,365
Other creditors		93,720	73,766
Accruals		47,806	19,891
		<u>423,576</u>	<u>388,114</u>

#### 18 Deferred Income

	2023 £	2022 £
Arising from government grants	-	10,400
Other deferred income	214,202	191,800
	<u>214,202</u>	<u>202,200</u>

Income received in the year has been deferred until the next financial year and will be recognised when the services have been performed.

#### 19 Retirement benefit schemes

##### Defined contribution schemes

The charge to the statement of financial activities in respect of defined contribution schemes was £100,907 (2022: £90,829).

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.

## ONSIDE INDEPENDENT ADVOCACY

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

#### 20 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement In funds			Movement In funds			Transfers	Balance at 31 March 2023
	Balance at 1 April 2021	Incoming resource	Resources expended	Balance at 1 April 2022	Incoming resource	Resources expended		
	£	£	£	£	£	£	£	£
Swap & Share (Worcester)	1,231	-	-	1,231	-	-	-	1,231
Job Coach Employment Support	5,879	102,967	(106,633)	2,213	68,249	(76,507)	6,045	-
Promotion Events, Donations and Fundraisers	100	-	-	100	-	-	-	100
	7,210	102,967	(106,633)	3,544	68,249	(76,507)	6,045	1,331

The purpose of each fund is as follows:

Swap & share – part of the Communities together initiative, supporting the exchange of skills and time between community members in Worcester and Malvern.

Job coach employment support - this is a project funded by Big Lottery and ESF to support people furthest from the job market into employment.

## ONSIDE INDEPENDENT ADVOCACY

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

#### 21 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				Balance at 1 April 2022 £	Resources expended £	Transfers £	Balance at 31 March 2023 £
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £				
Office Maintenance & Improvement Building fund	35,000	-	(17,160)	-	17,840	-	32,160	50,000
Essential contingency fund	200,000	-	-	-	200,000	-	(200,000)	-
IT Infrastructure Improvements	-	-	-	200,000	200,000	(15,000)	55,000	240,000
	-	-	-	-	-	-	100,000	100,000
	235,000	-	(17,160)	200,000	417,840	(15,000)	(12,840)	390,000

The purpose of each fund is as follows:

Office Maintenance & Improvement fund - represents money set aside for the redecoration of the premises which the charity has a contractual requirement in their lease to redecorate every three years.

Essential contingency fund - represents money set aside to cover the charity's statutory requirements in respect of redundancy payments and contractual agreements.

IT Infrastructure Improvements fund - represents money set aside for planned IT investment.

## ONSIDE INDEPENDENT ADVOCACY

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

#### 22 Analysis of net assets between funds

	Unrestricted funds		Designated funds		Restricted funds		Total	
	2023	2022	2023	2022	2023	2022	2023	2022
Fund balances at 31 March 2023 are represented by:	£	£	£	£	£	£	£	£
Intangible fixed assets	27,141	-	-	-	27,141	8,156	-	8,156
Tangible assets	32,442	43,553	-	-	32,442	43,553	-	43,553
Current assets/(liabilities)	342,348	291,486	1,331	417,840	733,679	291,486	3,544	712,870
	<u>401,931</u>	<u>343,195</u>	<u>1,331</u>	<u>417,840</u>	<u>793,262</u>	<u>343,195</u>	<u>3,544</u>	<u>764,579</u>

## ONLINE INDEPENDENT ADVOCACY

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

#### 23 Operating lease commitments

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:

	2023	2022
	£	£
Within one year	6,705	22,500
Between two and five years	-	5,625
	<u>6,705</u>	<u>28,125</u>

Lease payments recognised as an expense during the year amounted to £28,320 (2022 - £22,500).

#### 24 Capital commitments

2023	2022
£	£

At 31 March 2023 the charity had capital commitments as follows:

Contracted for but not provided in the financial statements:

Acquisition of intangible assets	-	8,332
	<u>-</u>	<u>8,332</u>

#### 25 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

#### 26 Cash generated from operations

2023	2022
£	£

Surplus for the year	28,683	190,236
Adjustments for:		
Loss on disposal of tangible fixed assets	15,709	-
Depreciation and impairment of tangible fixed assets	7,584	9,988
Movements in working capital:		
Decrease/(increase) in debtors	139,470	(43,378)
Increase in creditors	23,462	36,553
Increase in deferred income	12,002	61,779
<b>Cash generated from operations</b>	<u>226,910</u>	<u>255,178</u>

#### 27 Analysis of changes in net funds

The charity had no debt during the year.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

**ONLINE INDEPENDENT ADVOCACY**

England & Wales - Charity number 1102022

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# Accounts

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Charity registration number 1102022

Company registration number 04923990 (England and Wales)

**ONLINE INDEPENDENT ADVOCACY**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

# ONSIDE INDEPENDENT ADVOCACY

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	C A Chapman R C Aldridge J B Long J W Hildred J Gane N Kirk L Bugg C Perry	(Appointed 24 May 2021) (Appointed 24 May 2021) (Appointed 1 June 2022) (Appointed 1 June 2022)
<b>Secretary</b>	J B Long	
<b>Chief Executive Officer</b>	Kate Harvey	
<b>Charity number</b>	1102022	
<b>Company number</b>	04923990	
<b>Principal address</b>	Williamson House 14 Charles Street Worcester WR1 2AQ	
<b>Registered office</b>	Williamson House 14 Charles Street Worcester WR1 2AQ	
<b>Auditor</b>	Kendall Wadley LLP Merevale House 27 Sansome Walk Worcester WR1 1NU	
<b>Bankers</b>	National Westminster Bank Plc 1 The Cross Worcester WR1 3PR  CAF Bank 25 Kings Hill West Malling Kent ME19 4JQ  Metro Bank PLC One Southampton Row London WC1B 5HA	

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# ONSIDE INDEPENDENT ADVOCACY

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# **ONSIDE INDEPENDENT ADVOCACY**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 MARCH 2022**

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The trustees present their annual report and financial statements for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association dated 7 October 2003, which was updated and approved at the AGM, 17 September 2014, the Companies Act 2006 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)" (as amended for accounting periods commencing from 1 January 2019).

#### **Objectives and activities**

##### **Charitable objectives**

The objectives of the Charity are to promote the relief of people, who through disability or ill health are unable, without assistance, to obtain their full rights and privileges as citizens.

##### **Key strategies**

- Within a changing environment of reduced funding and cutbacks in services, maintain effective, high quality services provision
- Position the organisation as a thought leader in relation to its knowledge and expertise
- Explore opportunities for new and additional services that are compatible with our core skills
- Continue to develop commercial activities and social enterprise to generate unrestricted funds
- Continue to raise the profile of Onside to secure community sponsorship and support
- Provide a volunteer team resource that supports the needs of the organisation and the changing environment

##### **Alms and objectives for the year**

The main objectives for the year ending 31 March 2022 were:

1. Develop a robust Staffing Structure which meets the developing needs of Onside.
2. Embed both the new CRM system and Intranet across the organisation.
3. Work successfully with identified Charity Partners to raise the profile of Onside and enable us to raise money to provide more services
4. Continue to appraise and where appropriate, bid for relevant development opportunities within Worcestershire, Herefordshire and neighboring counties.
5. Work with Commissioners to plan for the development of Advocacy Services based on proposed changes to the Mental Capacity Act.
6. Recruit additional Volunteers and improve training and information (e.g. Volunteer Handbook)
7. Continue to use Onside experience and knowledge to influence policy and strategy.

##### **Public benefit compliance**

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

## **ONSIDE INDEPENDENT ADVOCACY**

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

***FOR THE YEAR ENDED 31 MARCH 2022***

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#### **Investment powers**

Under the Memorandum and Articles of Association, the trustees have the power to invest the funds of the charity as they think fit. The trustees, having regard to the liquidity requirements of operating the charity have maintained funds in an interest bearing bank reserve account.

#### **Use of volunteers**

In the year ending 31 March 2022, 160 volunteers (2021 - 196 volunteers) provided over 1,920 hours of direct support to vulnerable and disadvantaged people (2021 - 2,352 hours). The charity recognises and values the enormous contribution made by volunteers and takes this opportunity to say how much their continuing support is appreciated.

# ONSIDE INDEPENDENT ADVOCACY

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

### FOR THE YEAR ENDED 31 MARCH 2022

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#### Achievements and performance

1. This year Onside has focused on consolidation by strengthening Onside's Management Team and the organisations infrastructure following a period of significant growth.
2. The staff team has continued to grow to over 150 employees. We have carried out successful recruitment campaigns for various roles throughout the year.
3. Onside's recruitment processes were reviewed and improved during this year to include the development of a recruitment microsite, enabling a far smoother enquiry and application process for potential new recruits
4. Organisational Infrastructure has been improved through procuring a new CRM system (Blue Door) and developing an Intranet (Oracle) to improve communication.
5. We met the challenge of working under Covid restrictions and returned to face to face working as quickly as possible, taking account of the safety of staff, volunteers, and clients. Working practices are now more varied and generally hybrid working is the most common approach throughout the organisation.
6. Significant work has been undertaken in our search for a property, this has included appointing a consultant to establish Onside's needs and different options available. This has included looking at different options and reaching the conclusion that Onside needs a central office in Worcester city. There has been a shortage of suitable properties but our search continues
7. Developed and implemented Onside's own Access Fund, utilising fundraising income to provide small scale financial support for people using our service
8. The following services have been successfully introduced or expanded
  - Children and Families work in GP practices, as a specialised area of Social Prescribing.
  - Act on It – a service to provide wellbeing support to 16 schools across the county.
  - Community Mental Health – Phase 2 has been implemented, the service is now available across Worcestershire.
  - Better Together -a short term project using a peer support model aimed at helping people lose weight and adopt a healthier lifestyle.

## **ONSIDE INDEPENDENT ADVOCACY**

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

**FOR THE YEAR ENDED 31 MARCH 2022**

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- A new HR system was embedded across the organisation, enabling an efficient electronic system for the management and recording of annual leave and absence, along with improvements to collecting and storing staff and volunteers personal and employment information.
- The procurement process was completed for the identification of a new CRM system and the development and implementation process began.
- A new partnership was set up with St Richards Hospice with Onside as their mental health partner in a prestigious Worcester wide event to be held in Summer 2021.
- Onside partnered with a number of PCNs in the development and implementation of a new Care Co-ordinator service.
- Onside was successful in the competitive tender process for the Herefordshire Advocacy contract.
- Work began on the development of Children and Families work within our Wellbeing services.
- Onside successfully set up Community Mental Health Link provision as part of the Transformation of Mental Services with partners Springfield Mind, WAC and Herefordshire Mind.

#### **Financial review**

During the year income exceeded expenditure by £190,236 (2021: income exceeded expenditure by £389,942) giving total fund balances at 31 March 2022 of £764,579 (2021: £574,343). This included restricted funds of £3,544 (2021: £7,210) and designated funds of £417,840 (2021: £236,000).

#### **Reserves policy**

The Trustees aim to hold sufficient reserves to cover the financial and operational risks of the charities' activities. At the minimum, we will always hold sufficient reserves in realisable form to cover the statutory requirements in respect of redundancy payments to staff and contractual agreements, such as lease of premises, this has been set aside as a designated fund. Our current level of free reserves is £291,486 (2021: £301,512). The Trustees remain committed to growing the level of free reserves over the next two to three years to provide further cover for the main risks and provide scope to explore new opportunities. The level of reserves is monitored regularly by the trustees and the reserve policy is reviewed annually alongside the budget preparation process.

Notes 20, 21 and 22 set out details of the various funds and an analysis of the assets attributable to them. These assets are sufficient to meet the charity's obligations on a fund by fund basis.

#### **Risk management**

The trustees regularly assess the risks to which the charity is exposed, and are satisfied that processes, systems and actions are in place to mitigate exposure to the major risks.

# ONSIDE INDEPENDENT ADVOCACY

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

### FOR THE YEAR ENDED 31 MARCH 2022

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#### Plans for the future

1. Continue to grow Onside's services, enabling the charity to offer its' range of services for adults, families and children more widely across Worcestershire, Herefordshire and neighboring counties
2. Continue to position Onside to ensure it is represented at the appropriate strategic forums and partnerships to ensure Onside is recognized as the leading provider of services for vulnerable people facing unfairness, inequality and exclusion
3. Continue to build Onside's infrastructure to ensure we are working effectively and efficiently and meeting the needs of those using our services
4. Continue the strengthening of Onside's Management Structure through effective recruitment enabling us to have an effective leadership team for the charity as it continues to grow.
5. Work with the Mayor of Worcester and Crowngate and other charity partners to continue to raise the profile of Onside's work.
6. To complete the implementation of the new CRM system ensuring it is meeting the needs of the organisation as set out at the procurement stage
7. To carry out a review of Onside's quality systems and processes, identifying actions for improvement and development in this area of our work
8. To achieve the successful reaccreditation of the Advocacy Quality Performance Mark
9. Improve Induction for both staff and volunteers using a variety of digital solutions.
10. Continue work to improve Onside's capacity to develop, support and motivate staff to achieve at the highest standards
11. To complete the process of reviewing Onside's pay systems, structures and progression opportunities

# ONSIDE INDEPENDENT ADVOCACY

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

FOR THE YEAR ENDED 31 MARCH 2022

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### Structure, governance and management

#### Governing document

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 7 October 2003 which was updated and approved at the AGM, 17 September 2014.

#### Trustees

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

C A Chapman

R C Aldridge

J B Long

J W Hildred

I E Jarvis

(Resigned 23 April 2021)

D Walton

(Resigned 16 November 2021)

C Wilson

(Appointed 12 April 2021 and resigned 2 January 2022)

B Nurse

(Appointed 12 April 2021 and resigned 7 December 2021)

J Gane

(Appointed 24 May 2021)

N Kirk

(Appointed 24 May 2021)

L Bugg

(Appointed 1 June 2022)

C Perry

(Appointed 1 June 2022)

#### Recruitment and appointment of trustees

The company shall have a Board of Trustees comprising not less than three and not more than eleven persons elected by and from the Members at the Annual General Meeting.

At every Annual General Meeting all elected and co-opted Board members shall retire from office. Retiring Board members shall be eligible for re-election or further co-option subject to a maximum period of service of five years or five consecutive terms, such persons will be eligible to stand for re-election after a break of at least one year. This period can be extended at the discretion of the trustees.

#### Training and induction

Trustees are recruited from members and volunteers and through advertising with appropriate charity organisations and local business networks. There is a clearly defined procedure for recruitment and appointment including informal meetings, attendance at a Board meeting and a formal interview. Once references are checked, new trustees are co-opted or nominated at a General meeting. An induction programme is provided and ongoing training is available.

#### Organisational structure

The business of the Company shall be managed by the Board of Trustees who may exercise all such powers of the Company as may be exercised and done by the Company and as are not by statute or by these articles required to be exercised or done by the Company in a General Meeting.

The Board of Trustees delegate the day to day running of the charity to appointed Chief Executive Officer, K. Harvey. Rates of pay for all staff and key management personnel are set by the board.

#### Related parties

The charity does not co-operate with any charity or organisation deemed to be a related party in pursuit of its charitable objectives.

#### Auditor

A proposal will be put to members that competitive quotes are sought for the appointment of auditors, including from Kendall Wadley LLP.

#### Disclosure to auditor

## **ONSIDE INDEPENDENT ADVOCACY**

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

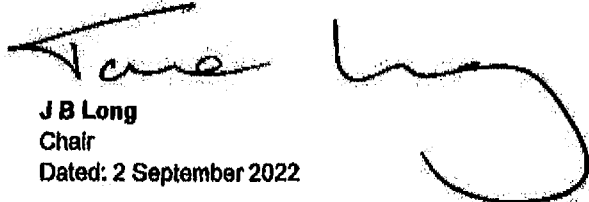
**FOR THE YEAR ENDED 31 MARCH 2022**

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Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

On behalf of the board of trustees

A handwritten signature in black ink, appearing to read 'JB Long', is written over a horizontal line. The signature is stylized and cursive.

**JB Long**

Chair

Dated: 2 September 2022

# **ONSIDE INDEPENDENT ADVOCACY**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

**FOR THE YEAR ENDED 31 MARCH 2022**

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The trustees, who are also the directors of Onside Independent Advocacy for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice (2005);
- make judgements 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 accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

# ONSIDE INDEPENDENT ADVOCACY

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF ONSIDE INDEPENDENT ADVOCACY

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#### Opinion

We have audited the financial statements of Onside Independent Advocacy (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

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

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

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

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

# **ONSIDE INDEPENDENT ADVOCACY**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE TRUSTEES OF ONSIDE INDEPENDENT ADVOCACY**

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#### **Responsibilities of trustees**

As explained more fully in the statement of Trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

#### **Extent to which the audit was capable of detecting irregularities including fraud**

- an understanding of the risk assessment process (including the assessment of the risk of fraud) adopted by the Board is obtained and their attitude to risk ascertained
- an assessment of the susceptibility to material mis-statement of the financial statements as a result of management over-ride or fraud is made
- It is ensured that the engagement team have, collectively, the appropriate competence, capabilities and skills to be involved in the assignment, are fully briefed and understand the risks specific to the charity

#### **Audit response to risks identified**

As a result of the outcome of our risk review:

- we establish processes to test the outcomes of our assessment which include, a review of Board minutes, analytical review, the relevance and accuracy of significant accounting estimates, substantive testing of significant transactions, work to identify unusual or unexpected accounting entries including the testing of journal entries, information disclosed in the financial statements is traced to supporting documentation. In all instances it is acknowledged that material mis-statements that arise from fraud may involve deliberate concealment or collusion and are, therefore, by their very nature harder to detect than those arising from error.
- an understanding of the legal and regulatory framework as applicable to the charity is obtained together with knowledge of the procedures put in place by the charity in order to comply with the same
- it is established if there have been any instances of non-compliance with applicable laws and regulations, where there are such breaches, a full understanding, including gathering of relevant documentation appertaining to the event is obtained and assessed

It should be noted that Auditing standards limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

# ONSIDE INDEPENDENT ADVOCACY

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF ONSIDE INDEPENDENT ADVOCACY

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#### Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Sarah Morley ACA (Senior Statutory Auditor)**  
for and on behalf of Kendall Wadley LLP

2 September 2022

**Chartered Accountants**  
**Statutory Auditor**

Merevale House  
27 Sansome Walk  
Worcester  
WR1 1NU

Kendall Wadley LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

## ONSIDE INDEPENDENT ADVOCACY

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Current financial year		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes					
<b>Income and endowments from:</b>						
Voluntary income	3	375	-	-	375	6,811
Incoming resources from charitable activities	4	3,562,671	-	102,967	3,665,638	2,457,816
Fundraising income	6	14,648	-	-	14,648	12,894
Investment income	7	-	-	-	-	30
Other income	8	11,831	-	-	11,831	25,633
<b>Total income</b>		<b>3,589,525</b>	<b>-</b>	<b>102,967</b>	<b>3,692,492</b>	<b>2,503,184</b>
<b>Expenditure on:</b>						
Charitable activities	9	3,378,463	17,160	106,633	3,502,256	2,113,242
<b>Net incoming/(outgoing) resources before transfers</b>		<b>211,062</b>	<b>(17,160)</b>	<b>(3,666)</b>	<b>190,236</b>	<b>389,942</b>
Gross transfers between funds	13	(200,000)	200,000	-	-	-
Fund balances at 1 April 2021		332,133	235,000	7,210	574,343	184,401
<b>Fund balances at 31 March 2022</b>		<b>343,195</b>	<b>417,840</b>	<b>3,544</b>	<b>764,579</b>	<b>574,343</b>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

## ONSIDE INDEPENDENT ADVOCACY

### STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Prior financial year

	Notes	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
<b><u>Income and endowments from:</u></b>					
Voluntary income	3	6,811	-	-	6,811
Incoming resources from charitable activities	4	2,369,814	-	88,002	2,457,816
Fundraising income	6	12,894	-	-	12,894
Investment income	7	30	-	-	30
Other income	8	25,633	-	-	25,633
<b>Total income</b>		<b>2,415,182</b>	<b>-</b>	<b>88,002</b>	<b>2,503,184</b>
<b><u>Expenditure on:</u></b>					
Charitable activities	9	2,026,343	-	86,899	2,113,242
<b>Net Incoming/(outgoing) resources before transfers</b>		<b>388,839</b>	<b>-</b>	<b>1,103</b>	<b>389,942</b>
Gross transfers between funds	13	(237,487)	235,000	2,487	-
<b>Net Income/(expenditure) for the year/ Net movement in funds</b>		<b>151,352</b>	<b>235,000</b>	<b>3,590</b>	<b>389,942</b>
Fund balances at 1 April 2020		180,781	-	3,620	184,401
<b>Fund balances at 31 March 2021</b>		<b>332,133</b>	<b>235,000</b>	<b>7,210</b>	<b>574,343</b>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# ONSIDE INDEPENDENT ADVOCACY

## BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Intangible assets	14		8,156		-
Tangible assets	16		43,553		30,621
			<u>51,709</u>		<u>30,621</u>
<b>Current assets</b>					
Debtors	16	643,479		600,101	
Cash at bank and in hand		457,505		233,403	
			<u>1,100,984</u>	<u>833,504</u>	
Creditors: amounts falling due within one year	17	(388,114)		(289,782)	
Net current assets			<u>712,870</u>		<u>543,722</u>
Total assets less current liabilities			<u>764,579</u>		<u>574,343</u>
<b>Income funds</b>					
Restricted funds	20		3,544		7,210
Designated funds	21	417,840		235,000	
General unrestricted funds		343,195		332,133	
			<u>761,035</u>		<u>567,133</u>
			<u>764,579</u>		<u>574,343</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 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

The director acknowledges his 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 under the requirements of the Companies Act 2006, 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 2 September 2022

J B Long  
Chair

Company Registration No. 04923990

# ONSIDE INDEPENDENT ADVOCACY

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

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	Notes	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	26		255,178		78,274
<b>Investing activities</b>					
Purchase of intangible assets		(8,156)		-	
Purchase of tangible fixed assets		(22,920)		(16,548)	
Interest received		-		30	
<b>Net cash used in investing activities</b>			(31,076)		(16,518)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			224,102		61,756
Cash and cash equivalents at beginning of year			233,403		171,647
<b>Cash and cash equivalents at end of year</b>			<u>457,505</u>		<u>233,403</u>

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# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies

#### Charity Information

Onside Independent Advocacy is a private charitable company limited by guarantee and was registered in England and Wales. The registered office is Williamson House, 14 Charles Street, Worcester, WR1 2AQ.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document dated 07 October 2003, the Companies Act 2006 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) (effective 1 January 2019)". 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 accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

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.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure, which meets these criteria, is charged to the fund.

#### 1.4 Income

Service contract income received are recognised in full in the statement of financial activities in the year in which they are receivable. Income is then deferred where the contract term falls outside the current year.

The charity receives government grants in respect of offering advocacy. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

No amount is included in the financial statements for the volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' annual report.

Investment income comprises of bank interest and is recognised when it is receivable.

All other income is recognised when it is receivable.

Legacies are recognised on receipt or otherwise if the charitable company 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.

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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**1 Accounting policies** (Continued)

**1.5 Expenditure**

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT, which cannot be recovered.

Expenditure relating to charitable activities comprise of all expenses that are incurred in the undertaking of the charitable activities of the charity.

Governance costs include direct and related support costs relating to the governance infrastructure allowing the charity to generate information required for public accountability.

Resources expended are allocated between the activities of the charity on an apportionment basis based on estimated staff time.

**1.6 Intangible fixed assets other than goodwill**

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation 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:

Database Development	No amortisation to be charged until asset is complete
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**1.7 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 provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	20% straight line
Motor vehicles	25% on net book value

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.

**1.8 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.9 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, and other short-term liquid investments with original maturities of three months or less.

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 1 Accounting policies

(Continued)

##### 1.10 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.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs. 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. Financial liabilities classified as payable within one year are not amortised.

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.

##### **Derecognition of financial liabilities**

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

##### 1.11 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.

##### 1.12 Retirement benefits

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

#### 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.

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### 3 Voluntary Income

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Donations and gifts	375	6,811

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

4 Incoming resources from charitable activities	Worcestershire County Council Grants & Contracts		Herefordshire & Council Grants & Contracts		Other Grants & Contracts		Social Enterprise	Council Spot Sales	Total 2022	Total 2021
	2022	£	2022	£	2022	£				
Income within charitable activities	792,680		203,031		2,610,373		49,975	69,746	3,725,805	2,564,140
Opening deferred income	4,767		-		135,654		-	-	140,421	34,097
Less: deferred income	(10,400)		-		(190,188)		-	-	(200,588)	(140,421)
	<u>787,047</u>		<u>203,031</u>		<u>2,555,839</u>		<u>49,975</u>	<u>69,746</u>	<u>3,665,638</u>	<u>2,457,816</u>
Analysis by fund										
Unrestricted funds - general	787,047		203,031		2,452,872		49,975	69,746	3,562,671	2,369,814
Restricted funds	-		-		102,967		-	-	102,967	88,002
	<u>787,047</u>		<u>203,031</u>		<u>2,555,839</u>		<u>49,975</u>	<u>69,746</u>	<u>3,665,638</u>	<u>2,457,816</u>

#### Deferred income

Income is deferred where the contract terms fall outside the current year.

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

4 Incoming resources from charitable activities	(Continued)						
	Worcestershire County Council Grants & Contracts	Herefordshire Council Grants & Contracts	Other Grants	Paid for Services	Social Enterprise	Council Spot Sales	Total 2021
	£	£	£	£	£	£	£
Income within charitable activities	755,964	193,200	1,553,339	12,254	3,637	45,746	2,564,140
Opening deferred income	4,767	-	29,330	-	-	-	34,097
Less: deferred income	(4,767)	-	(135,654)	-	-	-	(140,421)
	<u>755,964</u>	<u>193,200</u>	<u>1,447,015</u>	<u>12,254</u>	<u>3,637</u>	<u>45,746</u>	<u>2,457,816</u>
Analysis by fund							
Unrestricted funds - general	755,964	193,200	1,359,013	12,254	3,637	45,746	2,369,814
Restricted funds	-	-	88,002	-	-	-	88,002
	<u>755,964</u>	<u>193,200</u>	<u>1,447,015</u>	<u>12,254</u>	<u>3,637</u>	<u>45,746</u>	<u>2,457,816</u>

#### Deferred income

Income is deferred where the contract terms fall outside the current year.

# ONSHORE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

5	Grants receivable for core activities	Unrestricted funds general		Restricted funds		Total		Unrestricted funds general		Restricted funds		Total	
		2022	£	2022	£	2022	£	2022	£	2021	£	2021	£
	<b>Grants and contracts receivable for core activities</b>												
	The Henry Smith Charity	-	-	-	-	-	-	-	-	9,542	9,542	-	9,542
	Worcester City Council - Inclusive Growth	-	-	-	-	-	-	-	-	8,000	8,000	-	8,000
	Building Better Opportunities - Job Coach	-	-	102,967	-	102,967	-	102,967	-	70,460	70,460	-	70,460
	Age UK Herefordshire & Worcestershire - Dementia Wellbeing Service	87,500	-	-	-	87,500	-	87,500	87,500	-	-	-	87,500
	Eveson Grant	3,001	-	-	-	3,001	-	3,001	2,000	-	-	-	2,000
	Worcester County Council - Volunteering Support	-	-	-	-	-	-	-	68,133	-	-	-	68,133
	Community First - Moodmasters, Peer Support	35,150	-	-	-	35,150	-	35,150	28,000	-	-	-	28,000
	<b>NHS Primary Care Network - Social Prescribing</b>												
	Droitwich and Ombersley	102,044	-	-	-	102,044	-	102,044	36,884	-	-	-	36,884
	Vale of Evesham	106,060	-	-	-	106,060	-	106,060	101,652	-	-	-	101,652
	Wyre Forest	28,615	-	-	-	28,615	-	28,615	31,483	-	-	-	31,483
	Wyre Forest Healthcare	181,657	-	-	-	181,657	-	181,657	92,582	-	-	-	92,582
	Pershore and Upton	54,010	-	-	-	54,010	-	54,010	68,811	-	-	-	68,811
	Bromsgrove	84,012	-	-	-	84,012	-	84,012	17,123	-	-	-	17,123
	Worcester City PCN	212,091	-	-	-	212,091	-	212,091	170,213	-	-	-	170,213

# ON-SIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

5	Grants receivable for core activities					(Continued)
	<u>NHS Primary Care Network - Lifestyle advisor</u>					
	Droitwich and Ombersley	29,127	-	29,127	19,635	19,635
	Worcester City PCN	58,659	-	58,659	57,471	57,471
	Vale of Evesham	32,754	-	32,754	32,367	32,367
	Wyre Forest	8,699	-	8,699	23,922	23,922
	Wyre Forest Healthcare	43,108	-	43,108	39,515	39,515
	Pershore and Upton	22,058	-	22,058	17,562	17,562
	Bromsgrove	39,909	-	39,909	9,940	9,940
	The Rurals	-	-	-	11,784	11,784
	<u>NHS Primary Care Network - Care Co-ordinator</u>					
	Droitwich and Ombersley	24,168	-	24,168	7,190	7,190
	Worcester	92,478	-	92,478	43,791	43,791
	Vale of Evesham	118,670	-	118,670	71,641	71,641
	Wyre Forest	61,084	-	61,084	22,057	22,057
	Pershore and Upton	18,253	-	18,253	8,404	8,404
	Bromsgrove	41,887	-	41,887	15,337	15,337
	<u>NHS Primary Care Network - Wellbeing Service</u>					
	Droitwich and Ombersley	3,783	-	3,783	8,703	8,703
	Worcester City PCN	172,377	-	172,377	38,485	38,485
	Vale of Evesham	98,525	-	98,525	35,303	35,303
	Wyre Forest	17,222	-	17,222	5,124	5,124
	Wyre Forest Healthcare	6,377	-	6,377	15,389	15,389
	Pershore and Upton	39,023	-	39,023	19,617	19,617
	Bromsgrove	59,475	-	59,475	21,969	21,969

**ON INSIDE INDEPENDENT ADVOCACY**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2022**

5 Grants receivable for core activities	(Continued)				
NHS Community Mental Health	285,975	-	285,975	115,160	-
Better 2Gether	80,005	-	80,005	-	-
Act On It	204,166	-	204,166	-	-
Smallwood Trust	950	-	950	-	-
Worcester City PCN	-	-	-	2,036	2,036
Community Frist Covid-19 funding	-	-	-	1,500	1,500
Six Masters	-	-	-	1,000	1,000
Worcester Community Foundation	-	-	-	8,250	8,250
Heart of England	-	-	-	1,480	1,480
	<u>2,452,872</u>	<u>102,967</u>	<u>2,555,839</u>	<u>1,359,013</u>	<u>88,002</u>
					<u>1,447,015</u>

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 6 Fundraising Income

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Fundraising events	14,648	12,894

### 7 Investment Income

	Total 2022 £	Unrestricted funds general 2021 £
Interest receivable	-	30

### 8 Other Income

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Other income	9,847	3,623
JRS Grant	1,984	22,010
	<u>11,831</u>	<u>25,633</u>

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 9 Charitable activities

	Resources expended on charitable activities 2022 £	Resources expended on charitable activities 2021 £
Staff costs	2,973,561	1,828,643
Depreciation and impairment	9,988	6,956
Travel and subsistence	36,089	12,495
Staff and volunteer training	28,524	10,618
Volunteer expenses	-	633
Café Mix and Bakery provisions and equipment	13,440	5,795
Sub contractor arrangement	175,606	82,715
	<u>3,237,208</u>	<u>1,947,855</u>
Share of support costs (see note 10)	258,280	159,049
Share of governance costs (see note 10)	6,768	6,338
	<u>3,502,256</u>	<u>2,113,242</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	3,378,463	2,026,343
Unrestricted funds - designated	17,160	-
Restricted funds	106,633	86,899
	<u>3,502,256</u>	<u>2,113,242</u>

## ONSIDE INDEPENDENT ADVOCACY

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

#### 10 Support costs

	Support costs	Governance costs	2022 Support costs	Governance costs	2021
	£	£	£	£	£
Stationery	9,153	-	9,153	5,678	5,678
Telephone	41,146	-	41,146	31,995	31,995
Printing, publicity and advertising	8,470	-	8,470	8,150	8,150
Insurance	4,521	-	4,521	4,057	4,057
Rent	44,465	-	44,465	28,968	28,968
Heat and light	1,771	-	1,771	1,220	1,220
Repairs and maintenance	31,119	-	31,119	4,488	4,488
Legal and consultancy	26,432	-	26,432	7,991	7,991
Subscriptions	3,193	-	3,193	2,059	2,059
Computer costs	31,307	-	31,307	24,420	24,420
Postage	2,499	-	2,499	1,785	1,785
Staff recruitment costs	15,437	-	15,437	20,378	20,378
Bank charges	1,408	-	1,408	364	364
Website costs	8,170	-	8,170	-	-
Payroll preparation costs	12,755	-	12,755	6,562	6,562
General office expenses	16,434	-	16,434	7,916	7,916
Bad debts written off	-	-	-	3,018	3,018
Audit fee	-	6,602	6,602	-	6,209
Trustee meeting costs	-	165	165	-	129
	<u>258,280</u>	<u>6,767</u>	<u>265,047</u>	<u>159,049</u>	<u>165,387</u>
Analysed between					
Charitable activities	<u>258,280</u>	<u>6,767</u>	<u>265,047</u>	<u>159,049</u>	<u>165,387</u>

Governance costs includes auditors' remunerations of £6,120 (2021 : £6,120).

#### 11 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

During the year 2021-22, 1 Trustee claimed for travel and other expenses incurred, in total these amounted to £115 (2021: 0 trustee was reimbursed £Nil.)

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 12 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Advocacy and administrative personnel	154	105

#### Employment costs

	2022 £	2021 £
Wages and salaries	2,707,938	1,635,557
Social security costs	174,796	101,499
Other pension costs	90,829	91,587
	<u>2,973,561</u>	<u>1,828,643</u>

Total key management personnel remuneration benefits for the year amounted to £231,889 (2021: £167,060)

The number of employees whose annual remuneration was £60,000 or more were:

	2022 Number	2021 Number
£60,000 - £70,000	1	1

### 13 Transfers

Transfers were made in the previous year between unrestricted and designated funds to cover the costs of refurbishment projects, future premises and essential contingency requirements.

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 14 Intangible fixed assets

	Database Development £
<b>Cost</b>	
At 1 April 2021	-
Additions	8,156
At 31 March 2022	<u>8,156</u>
<b>Amortisation and impairment</b>	
At 1 April 2021 and 31 March 2022	-
<b>Carrying amount</b>	
At 31 March 2022	<u>8,156</u>
At 31 March 2021	<u>-</u>

### 15 Tangible fixed assets

	Fixtures, Motor vehicles fittings & equipment £	£	Total £
<b>Cost</b>			
At 1 April 2021	85,303	10,000	95,303
Additions	22,920	-	22,920
At 31 March 2022	<u>108,223</u>	<u>10,000</u>	<u>118,223</u>
<b>Depreciation and Impairment</b>			
At 1 April 2021	54,682	10,000	64,682
Depreciation charged in the year	9,988	-	9,988
At 31 March 2022	<u>64,670</u>	<u>10,000</u>	<u>74,670</u>
<b>Carrying amount</b>			
At 31 March 2022	<u>43,553</u>	<u>-</u>	<u>43,553</u>
At 31 March 2021	<u>30,621</u>	<u>-</u>	<u>30,621</u>

### 16 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Trade debtors	319,309	322,139
Prepayments and accrued income	324,170	277,962
	<u>643,479</u>	<u>600,101</u>

## ONSIDE INDEPENDENT ADVOCACY

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

#### 17 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Other taxation and social security		45,892	35,864
Deferred income	18	202,200	140,421
Trade creditors		46,365	15,538
Other creditors		73,766	66,466
Accruals and deferred income		19,891	31,493
		<u>388,114</u>	<u>289,782</u>

#### 18 Deferred income

	2022 £	2021 £
Arising from government grants	10,400	4,767
Other deferred income	191,800	135,654
	<u>202,200</u>	<u>140,421</u>

Income received in the year has been deferred until the next financial year and will be recognised when the services have been performed.

#### 19 Retirement benefit schemes

##### Defined contribution schemes

The charge to the statement of financial activities in respect of defined contribution schemes was £90,829 (2021: £91,587).

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.

**ONSIDE INDEPENDENT ADVOCACY**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**20 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds		Movement in funds		Movement in funds	
	Balance at 1 April 2020	Incoming resource	Resources expended	Transfers	Balance at 1 April 2021	Incoming resource	Resources expended	Balance at 31 March 2022
	£	£	£	£	£	£	£	£
Swap & Share (Worcester)	1,231	-	-	-	1,231	-	-	1,231
Reconnections - The Henry Smith Grant	346	9,542	(12,254)	2,366	-	-	-	-
Job Coach Employment Support	-	70,460	(64,581)	-	5,879	102,967	(106,633)	2,213
Inclusive growth	1,943	8,000	(10,064)	121	-	-	-	-
Promotion Events, Donations and Fundraisers	100	-	-	-	100	-	-	100
	<u>3,620</u>	<u>88,002</u>	<u>(86,899)</u>	<u>2,487</u>	<u>7,210</u>	<u>102,967</u>	<u>(106,633)</u>	<u>3,544</u>

The purpose of each fund is as follows:

Swap & share – part of the Communities together initiative, supporting the exchange of skills and time between community members in Worcester and Malvern.

The Henry Smith Grant – to expand the Reconnections programme of support for vulnerable and chronically lonely older people by introducing a paid mentor to work with those who have more complex needs

Job coach employment support - this is a project funded by Big Lottery and ESF to support people furthest from the job market into employment.

Inclusive Growth - project funded by Worcester City Council to provide advocacy support to enable people with complex needs to access training or employment.

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 21 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2020	Transfers	Balance at 1 April 2021	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£	£
Maintenance fund	-	35,000	35,000	(17,160)	-	17,840
Building fund	-	200,000	200,000	-	-	200,000
Essential contingency fund	-	-	-	-	200,000	200,000
	<u>-</u>	<u>235,000</u>	<u>235,000</u>	<u>(17,160)</u>	<u>200,000</u>	<u>417,840</u>

The purpose of each fund is as follows:

Maintenance fund - represents money set aside for the redecoration of the premises which the charity has a contractual requirement in their lease to redecorate every three years.

Building fund - represents money set aside for future premises requirements.

Essential contingency fund - represents money set aside to cover the charity's statutory requirements in respect of redundancy payments and contractual agreements.

# ONSHORE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 22 Analysis of net assets between funds

Fund balances at 31 March 2022 are represented

by:

Intangible fixed assets

Tangible assets

Current assets/(liabilities)

	Unrestricted funds		Designated funds		Restricted funds		Total	
	2022	£	2022	£	2022	£	2022	£
	8,156	-	-	-	-	-	8,156	-
	43,553	-	-	-	30,621	-	43,553	30,621
	291,486	417,840	3,544	417,840	301,512	7,210	712,870	543,722
	<u>343,195</u>	<u>417,840</u>	<u>3,544</u>	<u>417,840</u>	<u>332,133</u>	<u>7,210</u>	<u>764,579</u>	<u>574,343</u>

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 23 Operating lease commitments

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:

	2022 £	2021 £
Within one year	22,500	22,500
Between two and five years	5,625	28,125
	<u>28,125</u>	<u>50,625</u>

Lease payments recognised as an expense during the year amounted to £22,500 (2021 - £27,898).

#### 24 Capital commitments

	2022 £	2021 £
--	-----------	-----------

At 31 March 2022 the charity had capital commitments as follows:

Contracted for but not provided in the financial statements:

Acquisition of intangible assets

	8,332	-
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#### 25 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

#### 26 Cash generated from operations

	2022 £	2021 £
--	-----------	-----------

Surplus for the year

	190,236	389,942
--	---------	---------

Adjustments for:

Investment income recognised in statement of financial activities

	-	(30)
--	---	------

Depreciation and impairment of tangible fixed assets

	9,988	6,956
--	-------	-------

Movements in working capital:

(Increase) in debtors

	(43,378)	(454,662)
--	----------	-----------

Increase in creditors

	36,553	29,744
--	--------	--------

Increase in deferred income

	61,779	106,324
--	--------	---------

**Cash generated from operations**

	<u>255,178</u>	<u>78,274</u>
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#### 27 Analysis of changes in net funds

The charity had no debt during the year.

**ONSIDE INDEPENDENT ADVOCACY**

England & Wales - Charity number 1102022

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# Accounts

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**Charity Registration No. 1102022**

**Company Registration No. 04923990 (England and Wales)**

**ONLINE INDEPENDENT ADVOCACY**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

# ONSIDE INDEPENDENT ADVOCACY

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	C A Chapman R C Aldridge J B Long J W Hildred D Walton C Wilson B Nurse J Gane N Kirk	(Appointed 12 April 2021) (Appointed 12 April 2021) (Appointed 24 May 2021) (Appointed 24 May 2021)
<b>Secretary</b>	J B Long	
<b>Charity number</b>	1102022	
<b>Company number</b>	04923990	
<b>Principal address</b>	Williamson House 14 Charles Street Worcester WR1 2AQ	
<b>Registered office</b>	Williamson House 14 Charles Street Worcester WR1 2AQ	
<b>Auditor</b>	Kendall Wadley LLP Merevale House 27 Sansome Walk Worcester WR1 1NU	
<b>Bankers</b>	National Westminster Bank Plc 1 The Cross Worcester WR1 3PR  CAF Bank 25 Kings Hill West Malling Kent ME19 4JQ	

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# ONSIDE INDEPENDENT ADVOCACY

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# **ONSIDE INDEPENDENT ADVOCACY**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### ***FOR THE YEAR ENDED 31 MARCH 2021***

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The trustees present their report and financial statements for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association dated 7 October 2003, which was updated and approved at the AGM, 17 September 2014, the Companies Act 2006 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)" (as amended for accounting periods commencing from 1 January 2019).

#### **Objectives and activities**

##### **Charitable objectives**

The objectives of the Charity are to promote the relief of people, who through disability or ill health are unable, without assistance, to obtain their full rights and privileges as citizens.

##### **Key strategies**

- Within a changing environment of reduced funding and cutbacks in services, maintain effective, high quality services provision
- Position the organisation as a thought leader in relation to its knowledge and expertise
- Explore opportunities for new and additional services that are compatible with our core skills
- Continue to develop commercial activities and social enterprise to generate unrestricted funds
- Continue to raise the profile of Onside to secure community sponsorship and support
- Provide a volunteer team resource that supports the needs of the organisation and the changing environment

# ONSIDE INDEPENDENT ADVOCACY

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

### FOR THE YEAR ENDED 31 MARCH 2021

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#### **Aims and objectives for the year**

The main objectives for the year ending 31 March 2021 were:

1. Use Onside experience and knowledge to influence policy and strategy
2. Be recognised as the leading provider of relevant services and as the "go to" organisation for vulnerable people facing unfairness, inequality and exclusion
3. Ensure Onside infrastructure, resources and systems effectively support new and expanding services
4. Continue to support staff and volunteers as we navigate the impact of the pandemic and continuing restrictions
5. Implement the new PLUS service whilst adapting the model within the constraints of Covid
6. Continue to implement and grow Social Prescribing and Wellbeing services across Worcestershire in partnership with Primary Care Networks (PCNs)
7. Implement a new management structure to meet the needs of an expanded organisation and ensure the culture and ethos of the organisation is one where all staff and volunteers feel valued and engaged
8. Significant recruitment campaign to staff the expanding Wellbeing services
9. Implement a new HR system and review IT and telephony needs to reflect the growth in the organisation
10. Review Onside database and identify and procure a new CRM system

#### **Public benefit compliance**

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

#### **Investment powers**

Under the Memorandum and Articles of Association, the trustees have the power to invest the funds of the charity as they think fit. The trustees, having regard to the liquidity requirements of operating the charity have maintained funds in an interest bearing bank reserve account.

#### **Use of volunteers**

In the year ending 31 March 2021, 196 volunteers (2020 - 208 volunteers) provided over 2,352 hours of direct support to vulnerable and disadvantaged people. The charity recognises and values the enormous contribution made by volunteers and takes this opportunity to say how much their continuing support is appreciated.

## **ONSIDE INDEPENDENT ADVOCACY**

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

**FOR THE YEAR ENDED 31 MARCH 2021**

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#### **Achievements and performance**

- The beginning of this financial year coincided with the first lockdown of the pandemic. As such, Onside needed to quickly change its working methods from being based in offices and carrying out many of its activities face to face, to delivering services remotely – online or by telephone. This meant staff largely had to work from home. Despite this being a significant challenge, we achieved these changes quickly and effectively with all our staff working hard to support service users in a new and previously unknown lockdown world. We operated a duty manager system to visit the office daily to collect post, deal with servers etc. We embraced MS Teams and Zoom for online meetings and worked to ensure staff were supported to deal with all of these sudden changes and the isolation of working from home. This change in working practices lasted for virtually the whole of the 2020/21 year.
- At the same time as managing the response to the pandemic Onside continued to grow. In particular, through the expansion of Wellbeing Services in partnership with Primary Care Networks. This meant recruiting additional managers as well as staff delivering the services and working with partner agencies.
- A Covid Planning group guided the organisation throughout this period, assessing the risks as lockdowns came and went and rules changed, constantly evaluating the impact and safety for all staff, volunteers and service users.
- Mix Café was significantly impacted by the restrictions in place for the hospitality sector and spent a considerable part of the year closed to the public and with staff on furlough. There were however opportunities to support the local community, particularly in the provision of meals for vulnerable children during the school holidays.
- During the year, Onside's amazing staff team grew from 60 employees to 130. This is a staggering achievement given the pandemic and restrictions requiring all the usual recruitment processes to be adapted to work in an online world.
- We also took a significant decision to purchase our own premises and began the process of looking for a potential new site to take us forward into 2022.
- We successfully developed and established the PLUS service, supporting those who are lonely and isolated to increase their social connections and links with their local communities, with an adapted model in response to Covid and the restrictions we all had to observe.
- Onside provided support to the wider NHS efforts throughout Covid including enhanced support to very vulnerable patients and within the roll out of the vaccination programmes across Worcestershire.
- We recruited new people to our our management team to meet the needs of a significantly larger organisation.
- The new 'Access Hub' was successfully implemented to be a more effective first point of contact for anyone contacting the organisation and directing and dealing with enquiries and referrals in a more efficient and timely manner.

# ONSIDE INDEPENDENT ADVOCACY

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

### FOR THE YEAR ENDED 31 MARCH 2021

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- A new HR system was embedded across the organisation, enabling an efficient electronic system for the management and recording of annual leave and absence, along with improvements to collecting and storing staff and volunteers personal and employment information.
- The procurement process was completed for the identification of a new CRM system and the development and implementation process began.
- A new partnership was set up with St Richards Hospice with Onside as their mental health partner in a prestigious Worcester wide event to be held in Summer 2021.
- Onside partnered with a number of PCNs in the development and implementation of a new Care Co-ordinator service.
- Onside was successful in the competitive retender process for the Herefordshire Advocacy contract.
- Work began on the development of Children and Families work within our Wellbeing services.
- Onside successfully set up Community Mental Health Link provision as part of the Transformation of Mental Services with partners Springfield Mind, WAC and Herefordshire Mind.

#### **Financial review**

During the year income exceeded expenditure by £389,942 (2020: income exceeded expenditure by £54,944) giving total fund balances at 31 March 2021 of £574,343 (2020: £184,401). This included restricted funds of £7,210 (2020: £3,620) and designated funds of £235,000 (2019: £nil).

#### **Reserves policy**

The Trustees aim to hold sufficient reserves to cover the financial and operational risks of the charities' activities. At the minimum, we will always hold sufficient reserves in realisable form to cover the statutory requirements in respect of redundancy payments to staff and contractual agreements, such as lease of premises. Our current level of free reserves is £301,512 (2020: £159,752). Whilst this adequately covers the expected exposure on closure, the Trustees remain committed to growing the level of free reserves over the next two to three years to provide further cover for the main risks and provide scope to explore new opportunities. The level of reserves is monitored regularly by the trustees and the reserve policy is reviewed annually alongside the budget preparation process.

Notes 19, 20 and 21 set out details of the various funds and an analysis of the assets attributable to them. These assets are sufficient to meet the charity's obligations on a fund by fund basis.

#### **Risk management**

The trustees regularly assess the the risks to which the charity is exposed, and are satisfied that processes, systems and actions are in place to mitigate exposure to the major risks.

# ONSIDE INDEPENDENT ADVOCACY

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

### FOR THE YEAR ENDED 31 MARCH 2021

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#### Plans for the future

- In 2021/22 one of Onside's key priorities is to consolidate the achievements and growth of the past three years. As we come through the pandemic we are carefully managing the organisation back to a new "normal", which is likely to be significantly different from pre-pandemic times. We are also working hard to support staff post lockdown and ensure they are effectively supported and engaged as valued members of our Onside family.
- We are looking to purchase new office accommodation which will give us both a sustainable asset and provide improvements in meeting the needs of our growing staff team and improving access to our services.
- We want to see Onside continue to be recognised as a leader in social care and to look for further new opportunities for growth when the time is right and opportunities arise.
- We will be managing the Countywide roll out of the Community Mental Health Link Worker service in Worcestershire.
- We will develop, with our partner Action for Children, a programme within secondary schools in Worcestershire to support the wellbeing and mental health of children and young people.
- We will set up and roll out a short-term expansion to the Lifestyle Advisor service designed to tackle issues around weight management.
- We will implement the improvements and changes to the Herefordshire Advocacy contract to include working with new partners in expanding and developing the offering of advocacy services in Herefordshire.

#### Structure, governance and management

##### Governing document

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 7 October 2003 which was updated and approved at the AGM, 17 September 2014.

##### Trustees

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

C A Chapman	
A F Robinson	(Resigned 31 August 2020)
R C Aldridge	
J B Long	
J W Hildred	
I E Jarvis	(Resigned 22 April 2021)
D Walton	
C Wilson	(Appointed 12 April 2021)
B Nurse	(Appointed 12 April 2021)
J Gane	(Appointed 24 May 2021)
N Kirk	(Appointed 24 May 2021)

##### Recruitment and appointment of trustees

The company shall have a Board of Trustees comprising not less than three and not more than eleven persons elected by and from the Members at the Annual General Meeting.

At every Annual General Meeting all elected and co-opted Board members shall retire from office. Retiring Board members shall be eligible for re-election or further co-option subject to a maximum period of service of five years or five consecutive terms, such persons will be eligible to stand for re-election after a break of at least one year. This period can be extended at the discretion of the trustees.

# ONSIDE INDEPENDENT ADVOCACY

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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### Training and induction

Trustees are recruited from members and volunteers and through advertising with appropriate charity organisations and local business networks. There is a clearly defined procedure for recruitment and appointment including informal meetings, attendance at a Board meeting and a formal interview. Once references are checked, new trustees are co-opted or nominated at a General meeting. An induction programme is provided and ongoing training is available

### Organisational structure

The business of the Company shall be managed by the Board of Trustees who may exercise all such powers of the Company as may be exercised and done by the Company and as are not by statute or by these articles required to be exercised or done by the Company in a General Meeting.

The Board of Trustees delegate the day to day running of the charity to appointed Chief Executive Officer, K. Harvey. Rates of pay for all staff and key management personnel are set by the board.

### Related parties

The charity does not co-operate with any charity or organisation deemed to be a related party in pursuit of its charitable objectives.

### Auditor

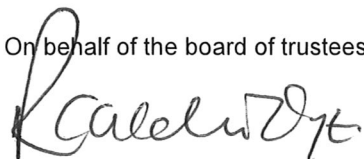
A proposal will be put to members that competitive quotes are sought for the appointment of auditors, including from Kendall Wadley LLP.

### Disclosure to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

On behalf of the board of trustees



**R C Aldridge**

Chairman

Dated: 20 September 2021

# **ONSIDE INDEPENDENT ADVOCACY**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2021***

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The trustees, who are also the directors of Onside Independent Advocacy for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice (2005);
- make judgements 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 accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

# ONSIDE INDEPENDENT ADVOCACY

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF ONSIDE INDEPENDENT ADVOCACY

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#### **Opinion**

We have audited the financial statements of Onside Independent Advocacy (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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

#### **Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# ONSIDE INDEPENDENT ADVOCACY

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF ONSIDE INDEPENDENT ADVOCACY

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

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the statement of Trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

#### **Extent to which the audit was capable of detecting irregularities including fraud**

- an understanding of the risk assessment process (including the assessment of the risk of fraud) adopted by the Board is obtained and their attitude to risk ascertained
- an assessment of the susceptibility to material mis-statement of the financial statements as a result of management over-ride or fraud is made
- it is ensured that the engagement team have, collectively, the appropriate competence, capabilities and skills to be involved in the assignment, are fully briefed and understand the risks specific to the charity

# ONSIDE INDEPENDENT ADVOCACY

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF ONSIDE INDEPENDENT ADVOCACY

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#### **Audit response to risks identified**

As a result of the outcome of our risk review:

- we establish processes to test the outcomes of our assessment which include, a review of Board minutes, analytical review, the relevance and accuracy of significant accounting estimates, substantive testing of significant transactions, work to identify unusual or unexpected accounting entries including the testing of journal entries, information disclosed in the financial statements is traced to supporting documentation. In all instances it is acknowledged that material mis-statements that arise from fraud may involve deliberate concealment or collusion and are, therefore, by their very nature harder to detect than those arising from error.

- an understanding of the legal and regulatory framework as applicable to the charity is obtained together with knowledge of the procedures put in place by the charity in order to comply with the same

- it is established if there have been any instances of non-compliance with applicable laws and regulations, where there are such breaches, a full understanding, including gathering of relevant documentation appertaining to the event is obtained and assessed

It should be noted that Auditing standards limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Sarah Morley ACA (Senior Statutory Auditor)  
for and on behalf of Kendall Wadley LLP**

20 September 2021

**Chartered Accountants  
Statutory Auditor**

Merevale House  
27 Sansome Walk  
Worcester  
WR1 1NU

Kendall Wadley LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

# ONSIDE INDEPENDENT ADVOCACY

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

### Current financial year

		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
	Notes					
<b><u>Income and endowments from:</u></b>						
Voluntary income	3	6,811	-	-	6,811	17,253
Incoming resources from charitable activities	4	2,369,814	-	88,002	2,457,816	1,190,235
Fundraising income	6	12,894	-	-	12,894	36,525
Investment income	7	30	-	-	30	138
Other income	8	25,633	-	-	25,633	3,714
<b>Total income</b>		<b>2,415,182</b>	<b>-</b>	<b>88,002</b>	<b>2,503,184</b>	<b>1,247,865</b>
<b><u>Expenditure on:</u></b>						
Raising funds	9	-	-	-	-	2,181
Charitable activities	10	2,026,343	-	86,899	2,113,242	1,190,740
<b>Total resources expended</b>		<b>2,026,343</b>	<b>-</b>	<b>86,899</b>	<b>2,113,242</b>	<b>1,192,921</b>
<b>Net incoming resources before transfers</b>		<b>388,839</b>	<b>-</b>	<b>1,103</b>	<b>389,942</b>	<b>54,944</b>
Gross transfers between funds	14	(237,487)	235,000	2,487	-	-
<b>Net income for the year/ Net movement in funds</b>		<b>151,352</b>	<b>235,000</b>	<b>3,590</b>	<b>389,942</b>	<b>54,944</b>
Fund balances at 1 April 2020		180,781	-	3,620	184,401	129,457
<b>Fund balances at 31 March 2021</b>		<b>332,133</b>	<b>235,000</b>	<b>7,210</b>	<b>574,343</b>	<b>184,401</b>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

## ONSIDE INDEPENDENT ADVOCACY

### STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Prior financial year

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<b><u>Income and endowments from:</u></b>				
Voluntary income	3	17,153	100	17,253
Incoming resources from charitable activities	4	1,146,642	43,593	1,190,235
Fundraising income	6	36,525	-	36,525
Investment income	7	138	-	138
Other income	8	3,714	-	3,714
<b>Total income</b>		<b>1,204,172</b>	<b>43,693</b>	<b>1,247,865</b>
<b><u>Expenditure on:</u></b>				
Raising funds	9	2,181	-	2,181
Charitable activities	10	1,150,162	40,578	1,190,740
<b>Total resources expended</b>		<b>1,152,343</b>	<b>40,578</b>	<b>1,192,921</b>
<b>Net incoming resources before transfers</b>		<b>51,829</b>	<b>3,115</b>	<b>54,944</b>
Gross transfers between funds	14	(505)	505	-
<b>Net income for the year/ Net movement in funds</b>		<b>51,324</b>	<b>3,620</b>	<b>54,944</b>
Fund balances at 1 April 2019		129,457	-	129,457
<b>Fund balances at 31 March 2020</b>		<b>180,781</b>	<b>3,620</b>	<b>184,401</b>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# ONSIDE INDEPENDENT ADVOCACY

## BALANCE SHEET

AS AT 31 MARCH 2021

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	Notes	2021		2020	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	15		30,621		21,029
<b>Current assets</b>					
Debtors	16	600,101		145,439	
Cash at bank and in hand		233,403		171,647	
		<u>833,504</u>		<u>317,086</u>	
<b>Creditors: amounts falling due within one year</b>	17	<u>(289,782)</u>		<u>(153,714)</u>	
Net current assets			<u>543,722</u>		<u>163,372</u>
<b>Total assets less current liabilities</b>			<u>574,343</u>		<u>184,401</u>
<b>Income funds</b>					
Restricted funds	20		7,210		3,620
Designated funds	21	235,000		-	
General unrestricted funds		<u>332,133</u>		<u>180,781</u>	
			<u>567,133</u>		<u>180,781</u>
			<u>574,343</u>		<u>184,401</u>

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## ONSIDE INDEPENDENT ADVOCACY

### BALANCE SHEET (CONTINUED)

**AS AT 31 MARCH 2021**

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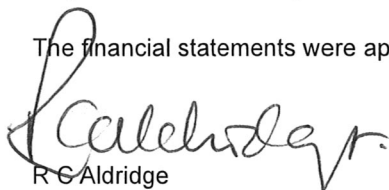
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, 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 20 September 2021



R C Aldridge

**Trustee**

**Company Registration No. 04923990**

# ONSIDE INDEPENDENT ADVOCACY

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

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	Notes	2021 £	£	2020 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	25		78,274		125,357
<b>Investing activities</b>					
Purchase of tangible fixed assets		(16,548)		(17,403)	
Interest received		30		138	
<b>Net cash used in investing activities</b>			(16,518)		(17,265)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			61,756		108,092
Cash and cash equivalents at beginning of year			171,647		63,555
<b>Cash and cash equivalents at end of year</b>			233,403		171,647

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# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2021

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#### 1 Accounting policies

##### Charity information

Onside Independent Advocacy is a private charitable company limited by guarantee and was registered in England and Wales. The registered office is Williamson House, 14 Charles Street, Worcester, WR1 2AQ.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document dated 07 October 2003, the Companies Act 2006 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) (effective 1 January 2019)". 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 accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

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.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure, which meets these criteria, is charged to the fund.

##### 1.4 Income

Service contract income received are recognised in full in the statement of financial activities in the year in which they are receivable. Income is then deferred where the contract term falls outside the current year.

The charity receives government grants in respect of offering advocacy. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred

No amount is included in the financial statements for the volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' annual report.

Investment income comprises of bank interest and is recognised when it is receivable.

All other income is recognised when it is receivable.

Legacies are recognised on receipt or otherwise if the charitable company 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.

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT, which cannot be recovered.

Expenditure relating to charitable activities comprise of all expenses that are incurred in the undertaking of the charitable activities of the charity.

Governance costs include direct and related support costs relating to the governance infrastructure allowing the charity to generate information required for public accountability.

Resources expended are allocated between the activities of the charity on an apportionment basis based on estimated staff time.

#### 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 provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	20% straight line
Motor vehicles	25% on net book value

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 net income/(expenditure) for the year.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, and other short-term liquid investments with original maturities of three months or less.

#### 1.9 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.

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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### 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.

#### **1.10 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.

#### **1.11 Retirement benefits**

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

### 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.

## ONSIDE INDEPENDENT ADVOCACY

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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#### 3 Voluntary income

	<b>Unrestricted funds general 2021 £</b>	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £
Donations and gifts	6,811	17,153	100	17,253

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

4 Incoming resources from charitable activities	Worcestershire County Council Grants & Contracts		Herefordshire Council Grants & Contracts		Other Grants & Contracts		Paid for Services	Social Enterprise	Council Spot Sales	Total 2021	Total 2020
	2021	£	2021	£	2021	£					
Income within charitable activities	755,964		193,200		1,553,339		12,254	3,637	45,746	2,564,140	1,209,732
Opening deferred income	4,767		-		29,330		-	-	-	34,097	14,600
Less: deferred income	(4,767)		-		(135,654)		-	-	-	(140,421)	(34,097)
	<u>755,964</u>		<u>193,200</u>		<u>1,447,015</u>		<u>12,254</u>	<u>3,637</u>	<u>45,746</u>	<u>2,457,816</u>	<u>1,190,235</u>
Analysis by fund											
Unrestricted funds - general	755,964		193,200		1,359,013		12,254	3,637	45,746	2,369,814	1,146,642
Restricted funds	-		-		88,002		-	-	-	88,002	43,593
	<u>755,964</u>		<u>193,200</u>		<u>1,447,015</u>		<u>12,254</u>	<u>3,637</u>	<u>45,746</u>	<u>2,457,816</u>	<u>1,190,235</u>

#### Deferred income

Income is deferred where the contract terms fall outside the current year.

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 4 Incoming resources from charitable activities (Continued)

For the year ended 31 March 2020

	Worcestershire County Council Grants & Contracts	Herefordshire Council Grants & Contracts	Other Grants	Paid for Services	Social Enterprise	Council Spot Sales	Total 2020
	£	£	£	£	£	£	£
Income within charitable activities	400,000	193,200	412,669	113,622	34,194	56,047	1,209,732
Opening deferred income	4,767	-	9,833	-	-	-	14,600
Less: deferred income	(4,767)	-	(29,330)	-	-	-	(34,097)
	<u>400,000</u>	<u>193,200</u>	<u>393,172</u>	<u>113,622</u>	<u>34,194</u>	<u>56,047</u>	<u>1,190,235</u>
Analysis by fund							
Unrestricted funds - general	400,000	193,200	349,579	113,622	34,194	56,047	1,146,642
Restricted funds	-	-	43,593	-	-	-	43,593
	<u>400,000</u>	<u>193,200</u>	<u>393,172</u>	<u>113,622</u>	<u>34,194</u>	<u>56,047</u>	<u>1,190,235</u>

### Deferred income

Income is deferred where the contract terms fall outside the current year.

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

5	Grants receivable for core activities	Unrestricted funds general		Restricted funds		Total	
		2021	£	2021	£	2021	£
	<b>Grants and contracts receivable for core activities</b>						
	The Henry Smith Charity	-	-	9,542	-	9,542	23,192
	Swap and Share Worcester	-	-	-	-	-	8,000
	Worcester City Council - Inclusive Growth	-	-	8,000	-	8,000	9,984
	Building Better Opportunities - Job Coach	-	-	70,460	-	70,460	2,417
	Age UK Herefordshire & Worcestershire - Dementia Wellbeing Service	87,500	-	-	-	87,500	112,700
	Eveson Grant	2,000	-	-	-	2,000	4,000
	Worcester County Council - Volunteering Support	68,133	-	-	-	68,133	42,239
	Community First - Moodmasters, Peer Support	28,000	-	-	-	28,000	35,670
	<u>NHS Primary Care Network - Social Prescribing</u>						
	Droitwich and Ombersley	36,884	-	-	-	36,884	31,195
	Vale of Evesham	101,652	-	-	-	101,652	28,627
	Wyre Forest	31,483	-	-	-	31,483	17,057
	Wyre Forest Healthcare	92,582	-	-	-	92,582	23,491
	Pershore and Upton	68,811	-	-	-	68,811	-
	Bromsgrove	17,123	-	-	-	17,123	-
	Worcester City PCN	170,213	-	-	-	170,213	54,600

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

5 Grants receivable for core activities				(Continued)
<u>NHS Primary Care Network - Lifestyle advisor</u>				
Droitwich and Ombersley	19,635	-	19,635	-
Worcester City PCN	57,471	-	57,471	-
Vale of Evesham	32,367	-	32,367	-
Wyre Forest	23,922	-	23,922	-
Wyre Forest Healthcare	39,515	-	39,515	-
Pershore and Upton	17,562	-	17,562	-
Bromsgrove	9,940	-	9,940	-
The Rurals	11,784	-	11,784	-
<u>NHS Primary Care Network - Care Co-ordinator</u>				
Droitwich and Ombersley	7,190	-	7,190	-
Worcester	43,791	-	43,791	-
Vale of Evesham	71,641	-	71,641	-
Wyre Forest	22,057	-	22,057	-
Pershore and Upton	8,404	-	8,404	-
Bromsgrove	15,337	-	15,337	-
<u>NHS Primary Care Network - Wellbeing Service</u>				
Droitwich and Ombersley	8,703	-	8,703	-
Worcester City PCN	38,485	-	38,485	-
Vale of Evesham	35,303	-	35,303	-
Wyre Forest	5,124	-	5,124	-
Wyre Forest Healthcare	15,389	-	15,389	-
Pershore and Upton	19,617	-	19,617	-
Bromsgrove	21,969	-	21,969	-

**ONSHORE INDEPENDENT ADVOCACY**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2021**

5 Grants receivable for core activities					(Continued)
NHS Community Mental Health	115,160	-	115,160	-	-
Worcester City PCN	2,036	-	2,036	-	-
Community Frist Covid-19 funding	1,500	-	1,500	-	-
Six Masters	1,000	-	1,000	-	-
Worcester Community Foundation	8,250	-	8,250	-	-
Heart of England	1,480	-	1,480	-	-
	<u>1,359,013</u>	<u>88,002</u>	<u>1,447,015</u>	<u>349,579</u>	<u>43,593</u>
					<u>393,172</u>

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 6 Fundraising income

	<b>Unrestricted funds general 2021 £</b>	<b>Unrestricted funds general 2020 £</b>
Fundraising events	12,894	36,525

### 7 Investment income

	<b>Unrestricted funds general 2021 £</b>	<b>Unrestricted funds general 2020 £</b>
Interest receivable	30	138

### 8 Other income

	<b>Unrestricted funds general 2021 £</b>	<b>Unrestricted funds general 2020 £</b>
Other income	3,623	3,714
JRS Grant	22,010	-
	<u>25,633</u>	<u>3,714</u>

### 9 Raising funds

	<b>Total 2021 £</b>	<b>Unrestricted funds general 2020 £</b>
<u>Fundraising expenditure</u>		
Staging fundraising events	-	2,181
	<u>-</u>	<u>2,181</u>

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 10 Charitable activities

	Resources expended on charitable activities 2021 £	Resources expended on charitable activities 2020 £
Staff costs	1,828,643	965,030
Depreciation and impairment	6,956	4,250
Travel and subsistence	12,495	36,135
Staff and volunteer training	10,618	12,531
Volunteer expenses	633	6,189
Café Mix and Bakery provisions and equipment	5,795	21,639
Sub contractor arrangement	82,715	-
	<u>1,947,855</u>	<u>1,045,774</u>
Share of support costs (see note 11)	159,049	137,904
Share of governance costs (see note 11)	6,338	7,062
	<u>2,113,242</u>	<u>1,190,740</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	2,026,343	1,150,162
Restricted funds	86,899	40,578
	<u>2,113,242</u>	<u>1,190,740</u>

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 11 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Stationery	5,678	-	5,678	8,998	-	8,998
Telephone	31,995	-	31,995	24,919	-	24,919
Printing, publicity and advertising	8,150	-	8,150	1,279	-	1,279
Insurance	4,057	-	4,057	3,781	-	3,781
Rent	28,968	-	28,968	36,074	-	36,074
Heat and light	1,220	-	1,220	4,507	-	4,507
Repairs and maintenance	4,488	-	4,488	5,745	-	5,745
Legal and consultancy	7,991	-	7,991	5,997	-	5,997
Subscriptions	2,059	-	2,059	1,352	-	1,352
Computer costs	24,420	-	24,420	23,952	-	23,952
Postage	1,785	-	1,785	50	-	50
Staff recruitment costs	20,378	-	20,378	11,406	-	11,406
Bank charges	364	-	364	535	-	535
Website costs	-	-	-	570	-	570
Payroll preparation costs	6,562	-	6,562	2,808	-	2,808
Leaflet costs	-	-	-	109	-	109
General office expenses	7,916	-	7,916	4,125	-	4,125
Bad debts written off	3,018	-	3,018	1,697	-	1,697
Audit fee	-	6,209	6,209	-	6,120	6,120
AGM costs	-	-	-	-	75	75
Trustee meeting costs	-	129	129	-	867	867
	<u>159,049</u>	<u>6,338</u>	<u>165,387</u>	<u>137,904</u>	<u>7,062</u>	<u>144,966</u>
Analysed between						
Charitable activities	<u>159,049</u>	<u>6,338</u>	<u>165,387</u>	<u>137,904</u>	<u>7,062</u>	<u>144,966</u>

Governance costs includes auditors' remunerations of £6,120 (2020 : £6,120).

### 12 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

During the year 2020-21, 0 Trustee claimed for travel and other expenses incurred, in total these amounted to £Nil (2020: 1 trustee was reimbursed £227. The trustee donated the expenses of £227 back to the charity.)

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 13 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Advocacy and administrative personnel	105	53

#### Employment costs

	2021 £	2020 £
Wages and salaries	1,635,557	887,472
Social security costs	101,499	48,151
Other pension costs	91,587	29,407
	<u>1,828,643</u>	<u>965,030</u>

Total key management personnel remuneration benefits for the year amounted to £167,060 (2020: £140,856)

The number of employees whose annual remuneration was £60,000 or more were:

	2021 Number	2020 Number
£60,000 - £70,000	1	-

### 14 Transfers

Transfers have been made between unrestricted and designated funds to cover the costs of refurbishment projects and future premises requirements.

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 15 Tangible fixed assets

	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£
<b>Cost</b>			
At 1 April 2020	68,755	10,000	78,755
Additions	16,548	-	16,548
At 31 March 2021	<u>85,303</u>	<u>10,000</u>	<u>95,303</u>
<b>Depreciation and impairment</b>			
At 1 April 2020	47,726	10,000	57,726
Depreciation charged in the year	6,956	-	6,956
At 31 March 2021	<u>54,682</u>	<u>10,000</u>	<u>64,682</u>
<b>Carrying amount</b>			
At 31 March 2021	<u>30,621</u>	<u>-</u>	<u>30,621</u>
At 31 March 2020	<u>21,029</u>	<u>-</u>	<u>21,029</u>

### 16 Debtors

	2021	2020
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	322,139	53,649
Other debtors	-	300
Prepayments and accrued income	277,962	91,490
	<u>600,101</u>	<u>145,439</u>

### 17 Creditors: amounts falling due within one year

	Notes	2021	2020
		£	£
Other taxation and social security		35,864	14,884
Deferred income	18	140,421	34,097
Trade creditors		15,538	14,104
Other creditors		66,466	61,699
Accruals and deferred income		31,493	28,930
		<u>289,782</u>	<u>153,714</u>

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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### 18 Deferred income

	2021 £	2020 £
Arising from government grants	4,767	4,767
Other deferred income	135,654	29,330
	<u>140,421</u>	<u>34,097</u>

Income received in the year has been deferred until the next financial year and will be recognised when the services have been performed.

### 19 Retirement benefit schemes

#### Defined contribution schemes

The charge to the statement of financial activities in respect of defined contribution schemes was £91,587 (2020: £29,407).

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.

**ONSIDE INDEPENDENT ADVOCACY**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**20 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 March 2021 £
	Incoming resource £	Resources expended £	Transfers £	Incoming resource £	Resources expended £	Transfers £	
Swap & Share (Worcester)	8,000	(6,769)	-	-	-	-	1,231
Reconnections - The Henry Smith Grant	23,192	(22,846)	-	9,542	(12,254)	2,366	-
Job Coach Employment Support	2,417	(2,922)	505	70,460	(64,581)	-	5,879
Inclusive growth	9,984	(8,041)	-	8,000	(10,064)	121	-
Promotion Events, Donations and Fundraisers	100	-	-	-	-	-	100
	<u>43,693</u>	<u>(40,578)</u>	<u>505</u>	<u>88,002</u>	<u>(86,899)</u>	<u>2,487</u>	<u>7,210</u>

The purpose of each fund is as follows:

Swap & share – part of the Communities together initiative, supporting the exchange of skills and time between community members in Worcester and Malvern.

The Henry Smith Grant – to expand the Reconnections programme of support for vulnerable and chronically lonely older people by introducing a paid mentor to work with those who have more complex needs

Job coach employment support - this is a project funded by Big Lottery and ESF to support people furthest from the job market into employment.

Inclusive Growth - project funded by Worcester City Council to provide advocacy support to enable people with complex needs to access training or employment.

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

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#### 21 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2020	Transfers	Balance at 31 March 2021
	£	£	£
Maintenance Fund	-	35,000	35,000
Building Fund	-	200,000	200,000
	<u>-</u>	<u>235,000</u>	<u>235,000</u>
	<u><u>-</u></u>	<u><u>235,000</u></u>	<u><u>235,000</u></u>

The purpose of each fund is as follows:

Maintenance fund - represents money set aside for the redecoration of the premises which the charity has a contractual requirement in their lease to redecorate every three years.

Building fund - represents money set aside for future premises requirements.

**ON INSIDE INDEPENDENT ADVOCACY**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

**22 Analysis of net assets between funds**

Fund balances at 31 March 2021 are represented by:

	Unrestricted funds		Designated funds		Restricted funds		Total	
	2021	£	2021	£	2021	£	2020	£
Tangible assets	30,621		-		-		-	21,029
Current assets/(liabilities)	301,512		235,000		7,210		3,620	163,372
	<u>332,133</u>		<u>235,000</u>		<u>7,210</u>		<u>3,620</u>	<u>184,401</u>

# ONSIDE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

#### 23 Operating lease commitments

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:

	2021 £	2020 £
Within one year	22,500	27,914
Between two and five years	28,125	50,625
	<u>50,625</u>	<u>78,539</u>

Lease payments recognised as an expense during the year amounted to £27,898 (2020 - £29,746).

#### 24 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

#### 25 Cash generated from operations

	2021 £	2020 £
Surplus for the year	389,942	54,944
Adjustments for:		
Investment income recognised in statement of financial activities	(30)	(138)
Depreciation and impairment of tangible fixed assets	6,956	4,250
Movements in working capital:		
(Increase) in debtors	(454,662)	(23,634)
Increase in creditors	29,744	70,438
Increase in deferred income	106,324	19,497
<b>Cash generated from operations</b>	<u>78,274</u>	<u>125,357</u>

#### 26 Analysis of changes in net funds

The charity had no debt during the year.

