

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

Trustees	C A Chapman	
	R C Aldridge	
	J B Long	
	J W Hildred	
	J Gane	(Appointed 24 May 2021)
	N Kirk	(Appointed 24 May 2021)
	L Bugg	(Appointed 1 June 2022)
	C Perry	(Appointed 1 June 2022)
Secretary	J B Long	
Chief Executive Officer	Kate Harvey	
Charity number	1102022	
Company number	04923990	
Principal address	Williamson House 14 Charles Street Worcester WR1 2AQ	
Registered office	Williamson House 14 Charles Street Worcester WR1 2AQ	
Auditor	Kendall Wadley LLP Merevale House 27 Sansome Walk Worcester WR1 1NU	
Bankers	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	

ONSIDE INDEPENDENT ADVOCACY

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ONSIDE INDEPENDENT ADVOCACY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

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**

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

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

- 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: £235,000).

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

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

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

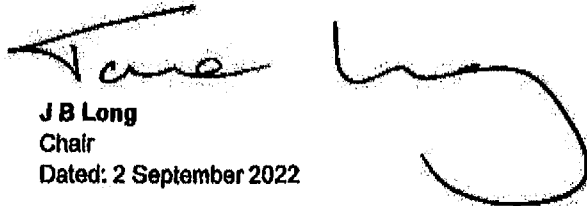
ONSIDE INDEPENDENT ADVOCACY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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



JB Long
Chair
Dated: 2 September 2022

ONSIDE INDEPENDENT ADVOCACY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

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

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

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

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					
<u>Income and endowments from:</u>						
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
Total income		3,589,525	-	102,967	3,692,492	2,503,184
<u>Expenditure on:</u>						
Charitable activities	9	3,378,463	17,160	106,633	3,502,256	2,113,242
Net incoming/(outgoing) resources before transfers		211,062	(17,160)	(3,666)	190,236	389,942
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
Fund balances at 31 March 2022		343,195	417,840	3,544	764,579	574,343

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

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

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 £	£
Fixed assets					
Intangible assets	14		8,156		-
Tangible assets	15		43,553		30,621
			<u>51,709</u>		<u>30,621</u>
Current assets					
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	<u>(388,114)</u>		<u>(289,782)</u>	
Net current assets			<u>712,870</u>		<u>543,722</u>
Total assets less current liabilities			<u><u>764,579</u></u>		<u><u>574,343</u></u>
Income funds					
Restricted funds	20		3,544		7,210
Designated funds	21	417,840		235,000	
General unrestricted funds		<u>343,195</u>		<u>332,133</u>	
			<u>761,035</u>		<u>567,133</u>
			<u><u>764,579</u></u>		<u><u>574,343</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 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

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

ONSIDE INDEPENDENT ADVOCACY

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

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.

ONLINE INDEPENDENT ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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

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.

ONSHIRE INDEPENDENT ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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

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 £	2022 £	2022 £	£	£
Income within charitable activities							
Opening deferred income	792,680	203,031	2,610,373	49,975	69,746	3,725,805	2,564,140
Less: deferred income	4,767	-	135,654	-	-	140,421	34,097
	(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.

ONLINE INDEPENDENT ADVOCACY

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

Incoming resources from charitable activities		(Continued)						
For the year ended 31 March 2021								
		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)
		755,964	193,200	1,447,015	12,254	3,637	45,746	2,457,816
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
		755,964	193,200	1,447,015	12,254	3,637	45,746	2,457,816

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

5	Grants receivable for core activities	Unrestricted funds general	2022	£	Restricted funds	2022	£	Total	Unrestricted funds general	2021	£	Restricted funds	2021	£	Total
	Grants and contracts receivable for core activities														
	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	-	-	-	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
	<u>NHS Primary Care Network - Social Prescribing</u>														
	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 INSIDE 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

ONSIDE 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
	11,831	25,633

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>
Analysis by fund		
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
	2,973,561	1,828,643

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 £
Cost	
At 1 April 2021	-
Additions	8,156
At 31 March 2022	8,156
Amortisation and impairment	
At 1 April 2021 and 31 March 2022	-
Carrying amount	
At 31 March 2022	8,156
At 31 March 2021	-

15 Tangible fixed assets

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

16 Debtors

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

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:

	Balance at 1 April 2020 £	Movement in funds		Transfers £	Balance at 1 April 2021 £	Movement in funds		Balance at 31 March 2022 £
		Incoming resource £	Resources expended £			Incoming resource £	Resources expended £	
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
	3,620	88,002	(86,899)	2,487	7,210	102,967	(106,633)	3,544

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.

ONLINE 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
	-	235,000	235,000	(17,160)	200,000	417,840

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.

ON-SIDE INDEPENDENT ADVOCACY

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

22 Analysis of net assets between funds	Unrestricted funds		Designated funds		Restricted funds		Total		Unrestricted funds		Designated funds		Restricted funds		Total	
	2022	£	2022	£	2022	£	2022	£	2021	£	2021	£	2021	£	2021	£
Fund balances at 31 March 2022 are represented by:																
Intangible fixed assets	8,156		-		-		8,156		-		-		-		-	
Tangible assets	43,553		-		-		43,553		30,621		-		-		30,621	
Current assets/(liabilities)	291,486		417,840		3,544		712,870		301,512		235,000		7,210		543,722	
	343,195		417,840		3,544		764,579		332,133		235,000		7,210		574,343	

ONLINE 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 £
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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 £
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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>

27 Analysis of changes in net funds

The charity had no debt during the year.