

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	(Appointed 1 June 2022)
	C Perry	(Appointed 1 June 2022)
<b>Chief Executive Officer</b>	Kate Harvey	
<b>Charlty 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 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 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

## **ONLINE 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.

## **ONLINE 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.

## ONLINE 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	Restricted funds	Total	Total
		general	designated			
	Notes	2023 £	2023 £	2023 £	2023 £	2022 £
<b>Income and endowments from:</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>Expenditure on:</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.

# **ONLINE 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	(423,576)		(388,114)	
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		401,931		343,195	
		<u>791,931</u>		<u>761,035</u>	
			<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**

## ONLINE INDEPENDENT ADVOCACY

### STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

		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>			653,246		457,505



# 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.

# ONLINE INDEPENDENT ADVOCACY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 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

#### 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	£	£	£	£		
Opening deferred income	827,314	209,070	2,867,239	61,156	59,318	4,024,097
Less: deferred income	10,400	-	190,188	-	-	200,588
	(43,602)	-	(170,599)	-	-	(214,201)
	794,112	209,070	2,886,828	61,156	59,318	4,010,484
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
	794,112	209,070	2,886,828	61,156	59,318	4,010,484
						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

#### 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)	-	(190,186)	-	-	(200,586)
	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	Unrestricted funds general 2023	Restricted funds 2023	Total 2023	Unrestricted funds general 2022	Restricted funds 2022	Total 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	68,249	-	102,967	102,967
	Age UK Herefordshire & Worcestershire - Dementia Wellbeing Service	-	-	-	87,500	-	87,500
	Eveson Grant	3,000	-	3,000	3,001	-	3,001
	Worcester County Council - Volunteering Support	-	-	-	-	-	-
	Community First - Moodmasters, Peer Support	15,767	-	15,767	35,150	-	35,150
	<b>NHS Primary Care Network - Social Prescribing</b>						
	Droitwich and Ombersley	33,647	-	33,647	102,044	-	102,044
	Vale of Evesham	97,531	-	97,531	106,060	-	106,060
	Wyre Forest	27,492	-	27,492	28,615	-	28,615
	Wyre Forest Healthcare	183,235	-	183,235	181,657	-	181,657
	Pershore and Upton	57,448	-	57,448	54,010	-	54,010
	Bromsgrove	14,154	-	14,154	84,012	-	84,012
	Worcester City PCN	237,779	-	237,779	212,091	-	212,091
	Children's Wellbeing Services	139,036	-	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 Ombersley	28,119	-	28,119	29,127	-
Worcester City PCN	60,759	-	60,759	58,659	-
Vale of Evesham	30,932	-	30,932	32,754	-
Wyre Forest	23,922	-	23,922	8,699	-
Wyre Forest Healthcare	43,025	-	43,025	43,108	-
Pershore and Upton	21,075	-	21,075	22,058	-
Bromsgrove	39,271	-	39,271	39,909	-
The Rurals	-	-	-	-	-
<u>NHS Primary Care Network - Care Co-ordinator</u>					
Droitwich and Ombersley	21,479	-	21,479	24,168	-
Worcester	29,455	-	29,455	92,478	-
Vale of Evesham	40,974	-	40,974	118,670	-
Wyre Forest	63,018	-	63,018	61,084	-
Pershore and Upton	-	-	-	18,253	-
Bromsgrove	5,616	-	5,616	41,887	-
Children's Wellbeing Services	134,458	-	134,458	-	-
<u>NHS Primary Care Network - Wellbeing Service</u>					
Droitwich and Ombersley	-	-	-	3,783	-
Worcester City PCN	157,618	-	157,618	172,377	-
Vale of Evesham	96,901	-	96,901	98,525	-
Wyre Forest	14,904	-	14,904	17,222	-
Wyre Forest Healthcare	21,163	-	21,163	6,377	-
Pershore and Upton	41,709	-	41,709	39,023	-
Bromsgrove	56,127	-	56,127	59,475	-
NHS Community Mental Health	400,588	-	400,588	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
	Act On It	435,515	-	435,515	204,166
	Smallwood Trust	-	-	-	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>102,967</u>
					<u>2,555,839</u>

## ONLINE INDEPENDENT ADVOCACY

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

#### 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
	12,949	11,831

## 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

#### 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
	3,365,840	2,973,561

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

#### 14 Intangible fixed assets

	Database Development £
<b>Cost</b>	
At 1 April 2022	8,156
Additions	18,985
	<hr/>
At 31 March 2023	27,141
	<hr/>
<b>Amortisation and impairment</b>	
At 1 April 2022 and 31 March 2023	-
	<hr/>
<b>Carrying amount</b>	
At 31 March 2023	27,141
	<hr/>
At 31 March 2022	8,156
	<hr/>

#### 15 Tangible fixed assets

	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£
<b>Cost</b>			
At 1 April 2022	108,222	10,000	118,222
Additions	12,184	-	12,184
Disposals	(28,493)	-	(28,493)
	<hr/>	<hr/>	<hr/>
At 31 March 2023	91,913	10,000	101,913
	<hr/>	<hr/>	<hr/>
<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)
	<hr/>	<hr/>	<hr/>
At 31 March 2023	59,471	10,000	69,471
	<hr/>	<hr/>	<hr/>
<b>Carrying amount</b>			
At 31 March 2023	32,442	-	32,442
	<hr/>	<hr/>	<hr/>
At 31 March 2022	43,553	-	43,553
	<hr/>	<hr/>	<hr/>

#### 16 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Trade debtors	397,561	319,309
Prepayments and accrued income	106,448	324,170
	<hr/>	<hr/>
	504,009	643,479
	<hr/>	<hr/>

## 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
	Balance at 1 April 2021	Incoming resource	Resources expended	Balance at 1 April 2022	Incoming resource	Resources expended	31 March 2023	Balance at 31 March 2023
	£	£	£	£	£	£	£	£
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.



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

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:

**The purpose of each fund is as follows:**

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

- 30 -

## 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 2023	Designated funds 2023	Restricted funds 2023	Total 2023	Unrestricted funds 2022	Designated funds 2022	Restricted funds 2022	Total 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	-	-	32,442	43,553	-	-	43,553
Current assets/(liabilities)	342,348	390,000	1,331	733,679	291,486	417,840	3,544	712,870
	<u>401,931</u>	<u>390,000</u>	<u>1,331</u>	<u>793,262</u>	<u>343,195</u>	<u>417,840</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

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
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#### 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.