

Charity registration number 1102022

Company registration number 04923990 (England and Wales)

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

ONSIDE INDEPENDENT ADVOCACY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	C A Chapman J B Long J Gane N Kirk L Bugg Mr L J Heard	(Appointed 1 January 2024)
Chief Executive Officer	Kate Harvey (to 1 February 2024) Alice Braddick (from 1 February 2024)	
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 2024

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

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association dated 7 October 2003, which was updated and approved at the AGM, 17 September 2014, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019).

Objectives and activities

Charitable objectives

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

Key strategies

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

Aims and objectives for the year April 23 - March 24

The main objectives were:

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

ONSIDE INDEPENDENT ADVOCACY

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

Public benefit compliance

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

Investment powers

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

Use of volunteers

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

Achievements and performance April 23 - March 24

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

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

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

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

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

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

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

ONSIDE INDEPENDENT ADVOCACY

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

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

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

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

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

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

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

Financial review

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

Reserves policy

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

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

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

Risk management

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

ONLINE INDEPENDENT ADVOCACY

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

Plans for the future April 24 - March 25

Objectives include:

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

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

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

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

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

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

Structure, governance and management

Governing document

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

Trustees

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

C A Chapman

J B Long

J Gane

N Kirk

L Bugg

Mr L J Heard

(Appointed 1 January 2024)

Recruitment and appointment of trustees

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

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

Training and induction

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

ONSIDE INDEPENDENT ADVOCACY

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

Organisational structure

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

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

Related parties

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

Auditor


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

Disclosure to auditor

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

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

On behalf of the board of trustees



J B Long

Chair

Dated: 9 September 2024

ONSIDE INDEPENDENT ADVOCACY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

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

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

ONSIDE INDEPENDENT ADVOCACY

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF ONSIDE INDEPENDENT ADVOCACY

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

9 September 2024

Chartered Accountants
Statutory Auditor

Merevale House
27 Sansome Walk
Worcester
WR1 1NU

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

ONSIDE INDEPENDENT ADVOCACY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Current financial year

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

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

ONSIDE INDEPENDENT ADVOCACY

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

FOR THE YEAR ENDED 31 MARCH 2024

Prior financial year

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

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

ONSIDE INDEPENDENT ADVOCACY

BALANCE SHEET

AS AT 31 MARCH 2024

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

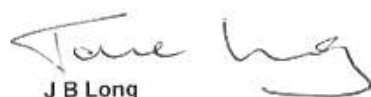
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

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

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 9 September 2024


J B Long

Chair

Company Registration No. 04923990

ONSIDE INDEPENDENT ADVOCACY

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

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

ONSIDE INDEPENDENT ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

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

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document dated 07 October 2003, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

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

All other income is recognised when it is receivable.

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

ONSIDE INDEPENDENT ADVOCACY

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

1 Accounting policies

(Continued)

1.5 Expenditure

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

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

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

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

1.6 Intangible fixed assets other than goodwill

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

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

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

Database Development	10 years straight line
----------------------	------------------------

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 2024

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 2024

3 Voluntary income

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Donations and gifts	2,482	751

ONSIDE INDEPENDENT ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4 Incoming resources from charitable activities

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

Deferred income

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

ONLINE INDEPENDENT ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4 Incoming resources from charitable activities

(Continued)

For the year ended 31 March 2023

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

Deferred income

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

ONLINE INDEPENDENT ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Grants receivable for core activities

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

ONLINE INDEPENDENT ADVOCACY

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

6 Income from other trading activities

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

7 Other income

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

ONSIDE INDEPENDENT ADVOCACY

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

8 Charitable activities

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

ONSIDE INDEPENDENT ADVOCACY

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

9 Support costs

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

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

10 Net movement in funds

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

11 Trustees

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

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

ONSIDE INDEPENDENT ADVOCACY

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

12 Employees

Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Service delivery and administrative personnel	149	167

Employment costs

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

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

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

	2024 Number	2023 Number
£60,001 - £70,000	2	1

13 Taxation

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

14 Transfers

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

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

ONSIDE INDEPENDENT ADVOCACY

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

15 Intangible fixed assets

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

16 Tangible fixed assets

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

17 Debtors

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

ONSIDE INDEPENDENT ADVOCACY

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

18 Creditors: amounts falling due within one year

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

19 Deferred income

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

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

20 Retirement benefit schemes

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

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

ONSIDE INDEPENDENT ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

21 Restricted funds

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

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

The purpose of each fund is as follows:

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

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

ONSIDE INDEPENDENT ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

22 Designated funds

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

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

Funds have been set aside to undertake the projects specified.

ONSIDE INDEPENDENT ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

23 Analysis of net assets between funds

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

ONSIDE INDEPENDENT ADVOCACY

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

24 Operating lease commitments

Lessee

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

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

	2024 £	2023 £
Within one year	683	6,705

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

25 Related party transactions

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

26 Cash generated from operations

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

27 Analysis of changes in net funds

The charity had no material debt during the year.