

Charity registration number 1102022 (England and Wales)

Company registration number 04923990

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

ONSIDE INDEPENDENT ADVOCACY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	C A Chapman J B Long N Kirk L Bugg Mr L J Heard
Chief Executive Officer	Alice Braddick
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 2025

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

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

Objectives and activities

Charitable objectives

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

Key strategies

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

Aims and objectives for the year April 24 - March 25

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

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

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

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

Facilitate collaborative and joint working across Advocacy Wellbeing and CYP services to implement improved consistency, determine efficiencies and encourage enhanced opportunities for cross service shared learning. Creation of a comprehensive 5-year plan with associated mechanisms for effective dissemination to be embedded within objectives for all employees across the organisation.

Public benefit compliance

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

ONSIDE INDEPENDENT ADVOCACY

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

Investment powers

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

Use of volunteers

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

Achievements and performance April 24 - March 25

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

Financial review

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

Reserves policy

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

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

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

ONSIDE INDEPENDENT ADVOCACY

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

Risk management

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

Plans for the future April 25 – March 26

Objectives include:

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

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

Structure, governance and management

Governing document

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

Trustees

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

C A Chapman

J B Long

J Gane

(Resigned 9 September 2024)

N Kirk

L Bugg

Mr L J Heard

Recruitment and appointment of trustees

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

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

Training and induction

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

ONSIDE INDEPENDENT ADVOCACY

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

Organisational structure

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

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

Related parties

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

Auditor

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

Disclosure to auditor

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

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

On behalf of the board of trustees

J B Long

Chair

Dated: 4 September 2025

ONSIDE INDEPENDENT ADVOCACY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

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

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

ONSIDE INDEPENDENT ADVOCACY

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF ONSIDE INDEPENDENT ADVOCACY

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

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

For and on behalf of Kendall Wadley LLP

Merevale House

27 Sansome Walk

Worcester

WR1 1NU

4 September 2025

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

ONSIDE INDEPENDENT ADVOCACY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year

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

ONSIDE INDEPENDENT ADVOCACY

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

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year

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

ONSIDE INDEPENDENT ADVOCACY

BALANCE SHEET

AS AT 31 MARCH 2025

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

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025, although an audit has been carried out under section 144 of the Charities Act 2011.

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

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

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

The financial statements were approved by the Trustees on 4 September 2025

J B Long
Chair

Company Registration No. 04923990

ONSIDE INDEPENDENT ADVOCACY

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

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

ONSIDE INDEPENDENT ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

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

1.1 Accounting convention

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

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

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

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and that there are no material uncertainties about its ability to continue. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

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

All other income is recognised when it is receivable.

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

ONSIDE INDEPENDENT ADVOCACY

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

1 Accounting policies

(Continued)

1.5 Expenditure

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

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

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

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

1.6 Intangible fixed assets other than goodwill

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

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

Database Development	10 years straight line
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1.7 Tangible fixed assets

Assets costing £200 or more are capitalised.

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

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

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

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

1.8 Impairment of fixed assets

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

1.9 Cash and cash equivalents

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

ONLINE INDEPENDENT ADVOCACY

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

1 Accounting policies

(Continued)

1.10 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

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

Derecognition of financial liabilities

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

1.11 Employee benefits

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

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

1.12 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

ONSIDE INDEPENDENT ADVOCACY

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

3 Voluntary income

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Donations and gifts	16,160	2,482

ONSIDE INDEPENDENT ADVOCACY

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

4 Incoming resources from charitable activities

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

ONSIDE INDEPENDENT ADVOCACY

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

5 Income from other trading activities

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

6 Income from investments

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

ONSIDE INDEPENDENT ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Grants receivable for core activities

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

ONSIDE INDEPENDENT ADVOCACY

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

8 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	45,201	36,213

9 Charitable activities

	Expenditure on charitable activities 2025 £	Expenditure on charitable activities 2024 £
Staff costs	3,081,494	3,090,916
Depreciation, amortisation and impairment	17,634	14,768
Travel and subsistence	61,442	55,558
Staff and volunteer training	27,923	16,430
Volunteer expenses	1,887	2,472
Café Mix and Bakery provisions and equipment	21,699	16,608
Sub contractor arrangement	197,004	230,031
	3,409,083	3,426,783
Share of support costs (see note 10)	267,737	275,992
Share of governance costs (see note 10)	15,075	6,920
	3,691,895	3,709,695
Analysis by fund		
Unrestricted funds - general	3,691,895	3,706,846
Restricted funds	-	2,849
	3,691,895	3,709,695

ONSIDE INDEPENDENT ADVOCACY

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

10 Support costs

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

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

11 Trustees

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

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

12 Employees

The average monthly number of employees during the year was:

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

ONSIDE INDEPENDENT ADVOCACY

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

12 Employees

(Continued)

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

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

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

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

13 Taxation

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

14 Transfers

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

ONSIDE INDEPENDENT ADVOCACY

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

15 Intangible fixed assets

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

16 Tangible fixed assets

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

ONSIDE INDEPENDENT ADVOCACY

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

17 Debtors

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

18 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	41,400	41,502
Deferred income	192,951	153,528
Trade creditors	39,812	23,286
Other creditors	77,503	70,655
Accruals	31,173	47,586
	<u>382,839</u>	<u>336,557</u>

19 Deferred income

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

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

20 Retirement benefit schemes

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

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

ONSIDE INDEPENDENT ADVOCACY

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

21 Restricted funds

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

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

The purpose of each fund is as follows:

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

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

ONSIDE INDEPENDENT ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

22 Designated funds

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

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

Funds have been set aside to undertake the projects specified.

ONLINE INDEPENDENT ADVOCACY

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

23 Analysis of net assets between funds

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

ONSIDE INDEPENDENT ADVOCACY

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

24 Operating lease commitments

Lessee

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

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

	2025 £	2024 £
Within one year	482	683

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

25 Events after the reporting date

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

26 Related party transactions

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

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

28 Analysis of changes in net funds

The charity had no material debt during the year.