

# DUDLEY ADVOCACY LIMITED

England & Wales · Charity number 1109897

## Details

---

**Status** Registered

**Legal form** Charitable company

**Company number** [05354254](#)

**Registered** 2005-06-07

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

## Contact

---

**Address** The Savoy Centre  
Northfield Rd  
Netherton  
Dudley  
West Midlands

**Phone** 01384456877

**Email** [info@dudleyadvocacy.org](mailto:info@dudleyadvocacy.org)

**Website** [www.dudleyadvocacy.org](http://www.dudleyadvocacy.org)

## Activities

---

**Objects:** TO RELIEVE PERSONS WHO ARE IN NEED BY REASON OF THEIR LEARNING DIFFICULTY, PHYSICAL DISABILITY, MENTAL ILLNESS OR WHO ARE AGED IN PARTICULAR BUT NOT EXCLUSIVELY BY THE PROVISION OF AN ADVOCACY SERVICE WHICH WILL DIRECTLY RELIEVE THE NEED OF THE BENEFICIARIES.

**Activities:** To support vulnerable people in Dudley to be able make choices and decisions which affect their lives.

## Classification

---

- **How:** Provides Human Resources
- **What:** General Charitable Purposes, Disability
- **Who:** Elderly/old People, People With Disabilities

## Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE WEST MIDLANDS.
- Throughout England

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£603	£47,748	-	-
2024-03-31	£543	£77,465	-	-
2023-03-31	£44,126	£118,313	-	-
2022-03-31	£341,923	£331,170	-	-
2021-03-31	£343,143	£223,008	-	-

## Trustees

Name	Role	Appointed
Michaela Garbett		2023-12-07
Stacey Naylor		2023-04-11

**DUDLEY ADVOCACY LIMITED**

England & Wales - Charity number 1109897

---

# Accounts

---

Charity registration number 1109897

Company registration number 5354254 (England and Wales)

**DUDLEY ADVOCACY LIMITED**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# DUDLEY ADVOCACY LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	Mrs A Williams (Chairperson) Mr J Turley Mr K E Drew Mrs J Shiels Miss J Jandhu	(Appointed 15 November 2022)
<b>Chief Executive Officer</b>	Miss J Islam	
<b>Secretary</b>	Miss J Islam	
<b>Charity number</b>	1109897	
<b>Company number</b>	5354254	
<b>Principal address</b>	The Savoy Centre Northfield Road Dudley West Midlands DY2 9ES	
<b>Registered office</b>	The Savoy Centre Northfield Road Dudley West Midlands DY2 9ES	
<b>Independent examiner</b>	Babar Mahmood ACA DKR Audit Services Ltd 36 Lichfield Street Walsall West Midlands UK WS1 1TJ	

---

# DUDLEY ADVOCACY LIMITED

## CONTENTS

---

	<b>Page</b>
Trustees' report	1 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 18

---

# DUDLEY ADVOCACY LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

---

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, 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).

### **Objectives and activities**

Dudley Advocacy ensure that vulnerable people in Dudley have the right to be heard, listened to and not marginalised or socially excluded.

Our aims, as always are -

- To defend equal rights and fight discrimination
- To support people to ensure that their human rights are upheld
- To represent the need and wished of vulnerable people
- To support people who need help to express their views and to make sure they are heard, listened to and receive answers
- To enable people to have a say in the services they use and who works in them

We achieve these aims by -

- Putting vulnerable people first
- Listening to what vulnerable people have to say
- Making sure that people who should be listening begin and continue to listen
- Asking questions of people and organisations that haven't been asked before
- Expecting and receiving answers to questions and if none is forthcoming, then we ask again and again

### *Public benefit*

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### **Achievements and performance**

#### *Significant activities and achievements against objectives*

#### Advocacy

Since 1st April 2022, as part of a planned initial restructure, Dudley Advocacy has ceased to provide statutory advocacy in Dudley. Dudley Advocacy has subsequently focused its service delivery on non-statutory advocacy.

Dudley Advocacy has provided support to people with learning disabilities and senior citizens, through the non-statutory advocacy projects of Volunteer Advocacy and Parent Advocacy.

# DUDLEY ADVOCACY LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

---

Using our fourth and final year of funding from Tudor Trust we continued to provide advocacy through our Volunteer Advocacy and Parent Advocacy services, expanding the Volunteer Advocacy project to include providing advocacy assistance to senior citizens.

Our Volunteer Advocacy and Parent Advocacy services created 84 advocate to person partnerships.

Our Volunteer Advocacy service continued to recruit and train volunteer advocates to aid people with a learning disability. Our volunteers continued to provide support on a long term basis, as a citizen advocate, or for short term basis, as a crisis advocate.

Our Parent Advocacy service supported parents who had a learning disability and whose children were subject to either child protection planning or care proceedings. The Parent Advocacy service provided assistance to parents on a long term basis until the end of their child's statutory protection planning or care proceedings, which ranged from 6 months to 18 months, with an increase to 24 months due to post-pandemic delays.

The Volunteer Advocacy and the Parent Advocacy services have continued to work closely together to identify cases where both projects can create a professional support network to provide parents with consistent holistic support, across a plethora of issues directly linked to the safeguarding needs of their children.

Across all the different advocacy services we provided, people were supported with many issues, including:-

- Accommodation
- Complaints
- Employment
- Finances
- Parenting
- Safeguarding
- Safeguarding adults
- Safeguarding children
- Social inclusion

By providing advocacy support with the issues outlined above, we were able to obtain life changing positive outcomes for local people; empowering their day to day living and delivering longstanding change. Some of our outcomes included people identifying the following:-

- Being listened to and receiving answers
- Increased independence
- Feeling safer
- Involved in decisions about their life
- Being more socially included
- Experiencing less discrimination
- Having a better quality of life
- Access to increased, improved and more appropriate services
- Increased dignity and respect
- Having their rights being upheld

As the easing of the restrictions during the pandemic continued, we remained committed to ensuring our staff, volunteers and advocacy partners were able to safely conduct face to face visits where possible and support our advocacy partnerships to have their needs met in a manner that was most convenient and comfortable for their interests.

We said thank you to our volunteers and acknowledged that without their time, expertise and ongoing commitment, many people would struggle with many different issues.

Our commitment to our local community remains at the core of our work, as we continue the next phase of rebuilding and restructuring Dudley Advocacy, to ensure that we are able to support the requirements of local people, especially when they have no other equivalent service.

# DUDLEY ADVOCACY LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

---

We were successful in securing funding from the Tudor Trust to continue our non-statutory advocacy projects - Volunteer and Parents until August 2023. This ensured that our work with learning disabled parents and communities continued, as well as incorporating support for senior citizens.

We completed our planned transition towards becoming a smaller organisation for an interim period and successfully continued to provide non statutory advocacy to many people.

Dudley Advocacy saw the retirement of its longstanding Chief Executive Officer and the Chairperson with their roles being fulfilled by a new Chief Executive and Chairperson, both with strong backgrounds in health and social care; governance and policy and strategy.

### **Financial review**

The statement of Financial Activities shows gross income for the year if £44,001 and expenditure of £122,669.

Reserves stand at £159,607 in total consisting of £159,607 unrestricted funds and £Nil restricted funds.

### *Reserves policy*

#### **Reserves**

Dudley Advocacy holds general unrestricted reserves in order to:

- Ensure that Dudley Advocacy can meet its obligations in the short term in the event of late payment of grants
- Cover any outstanding liabilities such as staff redundancy payments and remaining lease commitments
- Ensure that Dudley Advocacy's core activity can continue during a period of unforeseen difficulty
- Finance an unexpected increase in running costs
- Finance some unexpected capital expenditure

The directors/trustees will seek to maintain unrestricted funds, not designated for the next 12 months or invested in fixed assets, equivalent to a minimum of 6 months revenue expenditure on its core activities to finance these eventualities should they occur. In the event that these reserves significantly exceed this amount in any one year the Management Committee will determine a planned use of these excess reserves on activities in the following financial year.

'Core activities' are defined as those general advocacy activities funded from the core grant received by Dudley Advocacy Limited.

The reserves will be maintained in a form realisable within 28 days.

On this basis the required level of free reserves at 31 March 2023 was £234,000 and the actual level of free reserves was £166,000. Reserves held now ensure that Dudley Advocacy Limited are able to continue to provide non statutory advocacy for many people until additional funding is obtained as the core grant received by Dudley Council has now stopped.

### **Risk Management**

The directors and trustees monitor the major strategic, business and operational risks which the charitable company faces to ensure that systems are adequate to mitigate these risks.

### **Future plans**

We will continue to work on a continuous programme of improvement and development so that Dudley Advocacy can continue to provide a user led, independent, efficient, responsive, adaptable service.

As we move into a new era at Dudley Advocacy we will re-evaluate the long-term goals of the organisation and its method of service delivery.

# DUDLEY ADVOCACY LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

---

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

The charitable company is constituted as a company limited by guarantee and was setup by a Memorandum and Article of Association on the 7 February 2005 as amended by special resolution dated 1 June 2005 and 26 July 2006.

The objects of the charitable company are to provide advocacy service, to assist in any way any person with a disability, including, but not restricted to, learning difficulties, physical disabilities, mental illness or age.

The day to day running of the charity is delegated to the Chief Executive Officer under the supervision of the trustees.

The charity is also grateful to a number of volunteers who assist in various capacities.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs A Williams (Chairperson)	(Appointed 15 November 2022)
Mrs C M Grimmitt (Vice Chairperson)	(Resigned 5 November 2023)
Mr D Price	(Resigned 15 November 2022)
Mr J Turley	
Mr K E Drew	
Mrs J Shiels	
Miss J Jandhu	

### *Recruitment and appointment of trustees*

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

The trustees are elected from the membership of the organisation. Trustees are nominated, proposed and seconded by members and carried at the AGM. Trustees are able to co opt a person to the committee for their expertise and knowledge, usually from statutory organisations, however those persons co opted have no voting powers.

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

The existing trustees are responsible for the recruitment of new trustees. This approach ensures that new trustees are respected maintaining a strong relationship between Dudley Advocacy and the community.

When selecting new trustees, we aim to identify individuals who actively participate in the charity's events and are willing to volunteer for broader initiatives. Prospective trustees are invited to observe trustees' meetings, where they receive detailed information about the charity's goals and activities. If all parties agree, they are then proposed as new trustees during subsequent trustee meetings. This process allows for careful consideration of eligibility, personal competence, specialized knowledge, and skills of potential trustees.

### **Induction and training of trustees**

After their appointment, new trustees receive a thorough introduction to their responsibilities. They are provided with copies of the trustee deed and a guide to the charity's policies and procedures. In addition, they are given publications from the charity commission, including guidance on charities and public benefit. This ensures that new trustees are fully aware of their obligations under the Charities Act and have a clear understanding of the scope of their role.

Initially, new trustees work dosely with existing trustees, assisting them in various activities and projects. This hands-on experience allows them to gain practical knowledge and familiarize themselves with the charity's operations. Throughout this period, existing trustees provide feedback to ensure that new trustees are progressing effectively and actively contribute to the charity's endeavors.

By providing a comprehensive introduction, ongoing support, and a gradual increase in responsibilities, the charity ensures that new trustees are well-prepared to fulfill their roles and make meaningful contributions to the organization's objectives.

# DUDLEY ADVOCACY LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

---

### *Other matters*

#### **Assets cover for funds**

Under the Memorandum and Articles of Association the charitable company has the power to make any investment which the directors and trustees see fit.

The trustees' report was approved by the Board of Trustees.



Mrs A Williams (Chairperson)

**Trustee**

7 December 2023

# DUDLEY ADVOCACY LIMITED

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF DUDLEY ADVOCACY LIMITED

---

I report to the trustees on my examination of the financial statements of Dudley Advocacy Limited (the charity) for the year ended 31 March 2023.

#### **Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).


Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



**Babar Mahmood ACA**

**Qualified member of ICAEW**

DKR Audit Services Ltd  
36 Lichfield Street  
Walsall  
West Midlands  
WS1 1TJ  
UK

Dated: 7 December 2023

# DUDLEY ADVOCACY LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2023**

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<b>Income from:</b>							
Donations and legacies	3	-	-	-	59,120	-	59,120
Charitable activities	4	-	44,001	44,001	213,940	68,859	282,799
Investments	5	125	-	125	4	-	4
<b>Total income</b>		125	44,001	44,126	273,064	68,859	341,923
Charitable activities	6	58,955	59,358	118,313	260,311	70,859	331,170
<b>Net income/(expenditure)</b>		(58,830)	(15,357)	(74,187)	12,753	(2,000)	10,753
Transfers between funds		(15,357)	15,357	-	-	-	-
<b>Net movement in funds</b>		(74,187)	-	(74,187)	12,753	(2,000)	10,753
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2022		233,761	-	233,761	221,008	2,000	223,008
<b>Fund balances at 31 March 2023</b>		159,574	-	159,574	233,761	-	233,761

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# DUDLEY ADVOCACY LIMITED

## BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	11		1		67
<b>Current assets</b>					
Debtors	13	1,860		15,885	
Cash at bank and in hand		160,150		232,810	
		<u>162,010</u>		<u>248,695</u>	
<b>Creditors: amounts falling due within one year</b>	14	2,437		15,001	
Net current assets			159,573		233,694
<b>Total assets less current liabilities</b>			<u>159,574</u>		<u>233,761</u>
<b>The funds of the charity</b>					
Unrestricted funds			159,574		233,761
			<u>159,574</u>		<u>233,761</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

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 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 7 December 2023

*Amy Williams*

Mrs A Williams (Chairperson)  
**Trustee**

Company registration number 5354254 (England and Wales)

# DUDLEY ADVOCACY LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

---

#### 1 Accounting policies

##### Charity information

Dudley Advocacy Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is The Savoy Centre, Northfield Road, Dudley, West Midlands, DY2 9ES.

#### 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" ("FRS 102") 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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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 financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. 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.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Legacies are recognised on receipt or otherwise if the charity 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.

Grant income represents grants received for specific projects within the charity's activities. Grant income received which is subject to conditions before it can be spent, is deferred and carried forward in creditors in deferred income until conditions have been met.

Other income is accounted for on a receivable basis.

# DUDLEY ADVOCACY LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

---

### 1 Accounting policies

(Continued)

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity, this is normally upon the notification of the interest paid or payable by the bank.

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

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

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

Fixtures and fittings	25% straight line
Computers	33% straight line

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.

#### 1.7 Impairment of fixed assets

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

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

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

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

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

# DUDLEY ADVOCACY LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

---

#### 1 Accounting policies

(Continued)

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

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Other financial assets**

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in net income/(expenditure), except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are measured at cost less impairment.

##### **Impairment of financial assets**

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

##### **Derecognition of financial assets**

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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

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

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

# DUDLEY ADVOCACY LIMITED

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

---

### 1 Accounting policies (Continued)

#### 1.10 Employee benefits

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

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

#### 1.11 Retirement benefits

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

### 2 Critical accounting estimates and judgements

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

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

### 3 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Grants receivable for core activities - Dudley MBC	-	59,120

# DUDLEY ADVOCACY LIMITED

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

---

### 4 Charitable activities

	2023 £	2022 £
Dudley MBC - IMCA/People with complex learning difficulties	-	48,510
Dudley MBC - People with complex learning difficulties	-	30,192
Dudley MBC - Care Act	-	88,352
Out of Borough Relevant Persons Representative	-	68,888
Dudley MBC other (RPR/Pilot Project)	-	8,190
The Tudor Trust	44,001	38,667
	<u>44,001</u>	<u>282,799</u>
<b>Analysis by fund</b>		
Unrestricted funds	-	213,940
Restricted funds	44,001	68,859
	<u>44,001</u>	<u>68,859</u>

### 5 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	125	4
	<u>125</u>	<u>4</u>

# DUDLEY ADVOCACY LIMITED

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

### 6 Expenditure on charitable activities

	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b>Direct costs</b>		
Staff costs	94,046	268,082
Depreciation and impairment	66	267
Staff training	475	2,778
Rent	3,626	3,565
Travel and subsistence	722	4,025
Printing, Postage and Stationery	203	324
Telephone and internet	2,854	3,022
Insurance	1,683	1,977
Sundry expense	827	2,610
Computer costs	2,189	2,813
Consultancy fees	-	31,850
Bad debts	-	2,512
Bank charges	67	-
	<u>106,758</u>	<u>323,825</u>
<b>Share of support and governance costs (see note 7)</b>		
Governance	11,555	7,345
	<u>118,313</u>	<u>331,170</u>
<b>Analysis by fund</b>		
Unrestricted funds	58,955	260,311
Restricted funds	59,358	70,859
	<u>118,313</u>	<u>331,170</u>

### 7 Support costs allocated to activities

	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Governance	<u>11,555</u>	<u>7,345</u>

# DUDLEY ADVOCACY LIMITED

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

### 7 Support costs allocated to activities (Continued)

	2023	2022
	£	£
<b>Governance costs comprise:</b>		
Staff costs	5,328	2,585
Legal and professional	3,323	-
Accountancy	2,779	4,560
Printing and Stationery	125	200
	<u>11,555</u>	<u>7,345</u>

### 8 Trustees

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

### 9 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
	3	8
	<u>3</u>	<u>8</u>

### Employment costs

	2023	2022
	£	£
Wages and salaries	96,692	242,902
Social security costs	1,982	24,032
Other pension costs	700	3,733
	<u>99,374</u>	<u>270,667</u>

There were no employees whose annual remuneration was more than £60,000.

### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

### 10 Taxation

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

# DUDLEY ADVOCACY LIMITED

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

<b>11 Tangible fixed assets</b>			<b>Fixtures and fittings</b>
			<b>£</b>
<b>Cost</b>			
At 1 April 2022			11,254
At 31 March 2023			<u>11,254</u>
<b>Depreciation and impairment</b>			
At 1 April 2022			11,187
Depreciation charged in the year			66
At 31 March 2023			<u>11,253</u>
<b>Carrying amount</b>			
At 31 March 2023			<u>1</u>
At 31 March 2022			<u>67</u>
<b>12 Financial instruments</b>			
		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
<b>Carrying amount of financial assets</b>			
Debt instruments measured at amortised cost		1,051	15,086
		<u>1,051</u>	<u>15,086</u>
<b>Carrying amount of financial liabilities</b>			
Measured at amortised cost		2,437	4,001
		<u>2,437</u>	<u>4,001</u>
<b>13 Debtors</b>			
		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>			
Trade debtors		301	14,164
Other debtors		750	922
Prepayments and accrued income		809	799
		<u>1,860</u>	<u>15,885</u>
<b>14 Creditors: amounts falling due within one year</b>			
		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
	<b>Notes</b>		
Deferred income	<b>15</b>	-	11,000
Accruals and deferred income		2,437	4,001
		<u>2,437</u>	<u>15,001</u>

# DUDLEY ADVOCACY LIMITED

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

### 15 Deferred income

	2023 £	2022 £
Arising from The Tudor Trust	-	11,000

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Deferred income is included within:		
Current liabilities	-	11,000
Movements in the year:		
Deferred income at 1 April 2022	11,000	16,667
Released from previous periods	(11,000)	(5,667)
Deferred income at 31 March 2023	-	11,000

### 16 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			
	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
The Tudor Trust	44,001	(59,358)	15,357	-

#### The Tudor Trust

Funding from The Tudor Trusty has been used to support the costs of the Parent Advocacy team; mainly salary costs of Parent advocate and The Volunteer Development Officer.

### 17 Unrestricted 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.

	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
General funds	233,761	125	(58,955)	(15,357)	159,574

# DUDLEY ADVOCACY LIMITED

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

### 17 Unrestricted funds (Continued)

Previous year:	At 1 April 2021	Incoming resources	Resources expended	Transfers	At 31 March 2022
	£	£	£	£	£
General funds	221,008	273,064	(260,311)	-	233,761

### 18 Financial commitments, guarantees and contingent liabilities

There were no significant liabilities at the balance sheet date (2022 - £Nil)

### 19 Operating lease commitments

#### Lessee

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

	2023 £	2022 £
Between two and five years	9,828	13,104

### 20 Control and limited liability

The charitable company is not under the control of any one particular party.

The charitable company is a registered charity and has been granted the power to dispense the word 'Limited' from its name.

The liability of the members is limited by guarantee to a sum not exceeding £10 in the event of the company being wound up.

### 21 Related party transactions

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

**DUDLEY ADVOCACY LIMITED**

England & Wales - Charity number 1109897

---

# Accounts

---

## **Trustees report 2021-2022**

### **Advocacy**

Dudley Advocacy has provided advocacy support to people with statutory advocacy and non-statutory advocacy.

### **Statutory Advocacy**

#### **Care Act Advocacy**

We continued to provide Care Act advocacy for people who have substantial difficulties and need support with care assessment and support planning, reviews, safeguarding and complaints. We also support Carers with Carers assessments.

Our Care Act advocacy service supported 335 people. We also provided out of borough Care Act advocacy for 2 people.

#### **Independent Mental Capacity Advocacy/DoLS RPR**

Our IMCA service supports people who have no family or friends and have no capacity to make important decisions such as serious medical treatment including DNARs, accommodation, safeguarding and reviews.

The DoLS advocacy service provides support to people who have no capacity and have been deprived of their liberty and acts as a relevant person's representative (RPR). The RPR ensures that the person is safe and cared for and the deprivation is met in the least restrictive way. In some cases, the RPR can also support a relative of the person who is subject to a DoLS.

The period of deprivation can be up to 12 months and the RPR is needed during this time to support the person or their relative.

We continued to work with DMBC on a pilot project that offers more support to people subject to a DoLS. This involves extra training and support for some of our volunteers so that they can visit the person on a more regular basis because the RPR's time is limited due to volume and insufficient funding.

Our in borough IMCA/DoLS service supported 200 people.

### **Community DoLS Advocacy**

We also supported 29 people under our Community DoLS service. This service was spot purchased by DMBC when needed. We also provided with out of borough Community Dols Advocacy for 2 people.

### **Out of Borough DoLS Service**

We continued to provide and Out of Borough (OOB) DoLS for people who are not Dudley residents but are funded by Dudley and require RPR support. We also provided support to people who are funded by other local authorities both in Dudley and other areas. These services were spot purchased as and when needed.

Our OOB DoLS RPR service supported 131 people.

### **Non-statutory advocacy -**

The non-statutory advocacy services we provided were Complex Needs, Volunteer and Parents.

### **Complex Needs Advocacy**

We provided advocacy for people with complex needs. Our Complex service supported a number of people including people whose homes were closing and whose care was changing but did not fit the criteria for Care Act advocacy. This service is funded by DMBC.

Our complex advocacy service supported 58 people.

Using our fourth year of funding from Tudor Trust and some of our reserves we continued to provide advocacy with our Volunteer Advocacy and Parents Advocacy service.

### **Volunteer Advocacy**

Our Volunteer service continued to recruit and train volunteer advocates to people with a learning disability with many different issues. Volunteers

support on a long- term basis as a citizen advocate or for short term as a crisis advocate.

Our Volunteer Service supported 54 people.

### **Parents Advocacy**

Our Parents service supported parents with a learning disability whose children are subject to child safeguarding proceedings. This advocacy service works with parents on a long-term basis until the end of the proceedings which can be from 6 months to 12 months.

Our Parents advocacy service supported 37 people.

The Volunteer Development Officer and the Parent's Advocate have worked closely together to identify cases where both projects can work closely together to ensure that parents can access consistent, holistic support and without this service they could be left unsupported at potentially the most traumatic time of their lives.

Across all of the different advocacy services we provide, people are supported with many issues including -

- Accommodation
- Care planning and support
- Care reviews
- Safeguarding children
- Complaints
- Deprivation of liberty
- Employment
- Finances
- Parenting issues
- Safeguarding adults
- Serious medical treatment
- Social inclusion

With advocacy support with these issues, outcomes obtained for people change their lives in positive and empowering ways including -

- Being listened to and receiving answers
- Increased independence
- Feel safer
- Involved in decisions about their life
- More socially included
- Less discrimination
- Better quality of life
- Access to increased, improved and more appropriate services

Increased dignity and respect  
Rights being upheld

As the easing of the restrictions during the pandemic continued, we continued to support our volunteers to support their partners. Staff and volunteers began to have face to face meetings again.

We said thank you to our volunteers and acknowledged that without their time, expertise and ongoing commitment, many people would struggle with many different issues. Our volunteers ensure they are there for people when they really need them and have no one else.

We are proud to say that, during these difficult times, we continued to provide statutory and non-statutory advocacy for people in need of support with many different issues and ensure that they are treated with dignity and respect, are not discriminated against and have a say in the way they live their lives.

### **Other activities**

We were successful in securing funding from the Tudor Trust to continue our non- statutory advocacy projects - Volunteer and Parents until August 2023. This ensures that people who do not fit the criteria for statutory advocacy continue to receive support for many issues that are important to them.

We continued to engage with Dudley Council and other organisations that were part of the ongoing tender to provide statutory advocacy for Dudley residents. We made the decision to not be part final stage of the tender and we ceased to provide statutory advocacy on 31.3.22.

We planned and carried out the transition to a smaller organisation and successfully continued to provide non statutory advocacy for many people.

### **Future plans**

We will continue to work on a continuous programme of improvement and development so that Dudley Advocacy can continue to provide a user led, independent, efficient, responsive, adaptable service.

We will continue to provide non statutory advocacy for people who do not fit the criteria for statutory advocacy due to the limitations of the services.

Our Volunteer and Parent project will ensure that the people who have no access to statutory advocacy will continue to be supported in the way they wish to be and with issues that are important to their quality of life.

We will continue the support we offered to older people who were left isolated during the pandemic and continue to be at risk of social exclusion and loneliness.

We will continue to explore other sources of funding so that we can continue to provide non statutory advocacy for people who have no other help from statutory providers.

Charity Registration No. 1109897

Company Registration No. 5354254 (England and Wales)

**DUDLEY ADVOCACY LIMITED**  
(A COMPANY LIMITED BY GUARANTEE)  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

# DUDLEY ADVOCACY LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	D Price (Chairman) Mrs C M Grimmitt (Deputy chair) J Turley K E Drew Mrs J Shiels Miss J Jandhu
<b>Secretary</b>	Mrs L A Nock
<b>Chief officer</b>	Mrs L A Nock
<b>Charity number</b>	1109897
<b>Company number</b>	5354254
<b>Principal address</b>	The Savoy Centre Northfield Road Netherton Dudley West Midlands DY2 9ES
<b>Registered office</b>	The Savoy Centre Northfield Road Netherton Dudley West Midlands DY2 9ES
<b>Independent examiner</b>	Christopher Cooper F.C.A., F.C.C.A Price Pearson Finch House 28-30 Wolverhampton Street Dudley DY1 1DB
<b>Bankers</b>	HSBC Bank PLC 226 High Street Dudley West Midlands DY1 1PQ

---

# DUDLEY ADVOCACY LIMITED

## CONTENTS

---

	<b>Page</b>
Trustees' report	1 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 20

---

# DUDLEY ADVOCACY LIMITED

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

---

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's governing document, 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)".

### Objectives and activities

Dudley Advocacy ensures that vulnerable people in Dudley have the right to be heard, listened to and not marginalized or socially excluded.

Our aims, as always are –

- To defend equal rights and fight discrimination.
- To support people to ensure that their human rights are upheld.
- To represent the needs and wishes of vulnerable people.
- To support people who need help to express their views and to make sure they are heard, listened to and receive answers.
- To enable people to have a say in the services they use and who works in them.

We achieve these aims by –

- putting vulnerable people first
- listening to what vulnerable people have to say
- making sure that people who should be listening begin and continue to listen
- asking questions of people and organisations that haven't been asked before
- expecting and receiving answers to questions and if none is forthcoming, then we ask again and again

In setting our objectives and planning our activities the Trustees have given careful consideration to the duty in Section 17(5) of the Charities Act 2011 to have due regards to the Charity Commission's general guidance on public benefit.

# DUDLEY ADVOCACY LIMITED

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

---

### Achievements and performance

#### Advocacy

Dudley Advocacy has provided advocacy support to people with statutory advocacy and non-statutory advocacy.

We continued to provide Care Act advocacy for people who have substantial difficulties and need support with care assessment and support planning, reviews, safeguarding and complaints. We also support Carers with Carers assessments.

Our Care Act advocacy service supported 335 people. We also provided out of borough Care Act advocacy for 2 people.

Our IMCA service supports people who have no family or friends and have no capacity to make important decisions such as serious medical treatment including DNARs, accommodation, safeguarding and reviews.

The DoLS advocacy service provides support to people who have no capacity and have been deprived of their liberty and acts as a relevant person's representative (RPR). The RPR ensures that the person is safe and cared for and the deprivation is met in the least restrictive way. In some cases, the RPR can also support a relative of the person who is subject to a DoLS.

The period of deprivation can be up to 12 months and the RPR is needed during this time to support the person or their relative.

We continued to work with DMBC on a pilot project that offers more support to people subject to a DoLS. This involves extra training and support for some of our volunteers so that they can visit the person on a more regular basis because the RPR's time is limited due to volume and insufficient funding.

Our IMCA/DoLS service supported 200 people.

We also supported 29 people under our Community DoLS service. This service was spot purchased by DMBC when needed. We also provided with out of borough Community Dols Advocacy for 2 people.

We continued to provide and Out of Borough (OOB) DoLS for people who are not Dudley residents but are funded by Dudley and require RPR support. We also provided support to people who are funded by other local authorities both in Dudley and other areas. These services were spot purchased as and when needed.

Our OOB DoLS RPR service supported 131 people.

The non-statutory advocacy services we provided were Complex Needs, Volunteer and Parents.

We provided advocacy for people with complex needs. Our Complex service supported a number of people including people whose homes were closing and whose care was changing but did not fit the criteria for Care Act advocacy. This service is funded by DMBC.

Our complex advocacy service supported 58 people.

# DUDLEY ADVOCACY LIMITED

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

---

Using our third year of funding from Tudor Trust we continued to provide advocacy with our Volunteer Advocacy and Parents Advocacy service.

Our Volunteer service continued to recruit and train volunteer advocates to people with a learning disability with many different issues. Volunteers support on a long term basis as a citizen advocate or for short term as a crisis advocate.

Our volunteer service supported 54 people.

Our Parents service supported parents with a learning disability whose children are subject to safeguarding children proceedings. This advocacy service works with parents on a long term basis until the end of the proceedings which can be from 6 months to 12 months.

Our Parents advocacy service supported 37 people.

The Volunteer Development Officer and the Parent's Advocate have worked closely together to identify cases where both projects can work closely together to provide the Parents with consistent, holistic support and without this service they could be left unsupported at potentially the most traumatic time of their lives.

Across all of the different advocacy services we provide, people are supported with many issues including –

- Accommodation
- Care planning and support
- Care reviews
- Safeguarding children
- Complaints
- Deprivation of liberty
- Employment
- Finances
- Parenting issues
- Safeguarding adults
- Serious medical treatment
- Social inclusion

With advocacy support with these issues, outcomes obtained for people change their lives in positive and empowering ways including –

- Being listened to and receiving answers
- Increased independence
- Feel safer
- Involved in decisions about their life
- More socially included
- Less discrimination
- Better quality of life
- Access to increased, improved and more appropriate services
- Increased dignity and respect
- Rights being upheld

As the easing of the restrictions during the pandemic continued, we continued to support our volunteers to support their partners. Staff and volunteers began to have face to face meetings again.

We said thank you to our volunteers and acknowledged that without their time, expertise and ongoing commitment, many people would struggle with many different issues. Our volunteers ensure they are there for people when they really need them and have no one else.

We are proud to say that, during these difficult times, we continued to provide statutory and non-statutory advocacy for people in need of support with many different issues and ensure that they are treated with dignity and respect, are not discriminated against and have a say in the way they live their lives.

# DUDLEY ADVOCACY LIMITED

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

---

### Other activities

We were successful in securing funding from the Tudor Trust to continue our non- statutory advocacy projects – Volunteer and Parents until August 2023. This ensures that people who do not fit the criteria for statutory advocacy continue to receive support for many issues that are important to them.

We continued to engage with Dudley Council and other organisations that were part of the ongoing tender to provide statutory advocacy for Dudley residents. We made the decision to not be part final stage of the tender and we ceased to provide statutory advocacy on 31 March 2022.

We planned and carried out the transition to a smaller organisation and successfully continued to provide non statutory advocacy for many people.

### Financial review

The Statement of Financial Activities shows gross income for the year of £341,923 and expenditure of £331,170.

Reserves stand at £233,761 in total, consisting of £233,761 unrestricted funds and £NIL restricted funds.

### Reserves

Dudley Advocacy holds general unrestricted reserves in order to:

- ensure that Dudley Advocacy can meet its obligations in the short term in the event of late payment of grants
- cover any outstanding liabilities such as staff redundancy payments and remaining lease commitments
- ensure that Dudley Advocacy's core activity can continue during a period of unforeseen difficulty
- finance an unexpected increase in running costs
- finance some unexpected capital expenditure

The directors and trustees will seek to maintain unrestricted funds, not designated for the next 12 months or invested in fixed assets, equivalent to a minimum of 6 months revenue expenditure on its core activities to finance these eventualities should they occur. In the event that these reserves significantly exceed this amount in any one year the Management Committee will determine a planned use of these excess reserves on activities in the following financial year.

'Core activities' are defined as those general advocacy activities funded from the core grant received by Dudley Advocacy Limited.

The reserves will be maintained in a form realisable within 28 days.

On this basis the required level of free reserves at 31 March 2022 was £234,000 and the actual level of free reserves was £166,000. Reserves held now ensure that Dudley Advocacy Limited are able to continue to provide non statutory advocacy for many people until additional funding is obtained as the core grant received by Dudley Council has now stopped.

### Risk Management

The directors and trustees monitor the major strategic, business and operational risks which the charitable company faces to ensure that systems are adequate to mitigate these risks.

# DUDLEY ADVOCACY LIMITED

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

---

### Future plans

We will continue to work on a continuous programme of improvement and development so that Dudley Advocacy can continue to provide a user led, independent, efficient, responsive, adaptable service.

We will continue to provide non statutory advocacy for people who do not fit the criteria for statutory advocacy due to the limitations of the services. Our Volunteer and Parent project will ensure that the people who have no access to statutory advocacy will continue to be supported in the way they wish to be and with issues that are important to their quality of life.

We will continue the support we offered to older people who were left isolated during the pandemic and continue to be at risk of social exclusion and loneliness.

We will continue to explore other sources of funding so that we can continue to provide non statutory advocacy for people who have no other help from statutory providers.

### Structure, governance and management

The charitable company is constituted as a company limited by guarantee and was set up by a Memorandum and Articles of Association on 7 February 2005 as amended by special resolutions dated 1 June 2005 and 26 July 2006.

The objects of the charitable company are to provide an advocacy service, to assist in any way any person with a disability, including, but not restricted to, learning difficulties, physical disabilities, mental illness or age.

The day to day running of the charity is delegated to the chief officer under the supervision of the trustees.

The charity is also grateful to a number of volunteers who assist in various capacities.

### Members of the Council of Management

All directors of the company are also trustees of the charitable company and there are no other trustees. None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up. All trustees that served during the year are listed below:

D Price (Chairman)  
Mrs C M Grimmitt (Deputy chair)  
J Turley  
K E Drew  
Mrs J Shiels  
Miss J Jandhu

The trustees are elected from the membership of the organisation. Trustees are nominated, proposed and seconded by members and carried at the AGM. Trustees are able to co opt a person to the committee for their expertise and knowledge, usually from statutory organisations, however those persons co opted have no voting powers.

### Asset cover for funds

Note 16 sets out an analysis of the assets attributable to the various funds. These assets are sufficient to meet the charity's obligations on a fund by fund basis.

# DUDLEY ADVOCACY LIMITED


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

---

### Investments

Under the Memorandum and Articles of Association the charitable company has the power to make any investment which the directors and trustees see fit.

The trustees' report was approved by the Board of Trustees.

  
.....  
**D Price (Chairman)**  
Trustee  
Dated: 25/3/22

# DUDLEY ADVOCACY LIMITED

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF DUDLEY ADVOCACY LIMITED

---

I report to the trustees on my examination of the financial statements of Dudley Advocacy Limited (the charitable company) for the year ended 31 March 2022, which are set out on pages 7 to 20.

#### Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

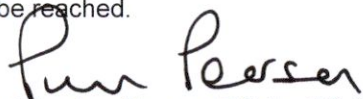
#### Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Qualified member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Christopher Cooper F.C.A., F.C.C.A

Price Pearson

Qualified member of ICAEW  
Finch House  
28-30 Wolverhampton Street  
Dudley  
West Midlands  
DY1 1DB

Dated: 26/8/22

# DUDLEY ADVOCACY LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

---

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
<b><u>Income from:</u></b>					
Donations and legacies	2	59,120	-	59,120	59,120
Charitable activities	3	213,940	68,859	282,799	284,007
Investments	4	4	-	4	16
<b>Total income</b>		<u>273,064</u>	<u>68,859</u>	<u>341,923</u>	<u>343,143</u>
<b><u>Expenditure on:</u></b>					
Charitable activities	5	260,311	70,859	331,170	295,955
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		12,753	(2,000)	10,753	47,188
Fund balances at 1 April 2021		<u>221,008</u>	<u>2,000</u>	<u>223,008</u>	<u>175,820</u>
<b>Fund balances at 31 March 2022</b>		<u><u>233,761</u></u>	<u><u>-</u></u>	<u><u>233,761</u></u>	<u><u>223,008</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

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

# DUDLEY ADVOCACY LIMITED

## BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	10		67		334
<b>Current assets</b>					
Debtors	12	15,885		25,502	
Cash at bank and in hand		232,810		229,384	
		248,695		254,886	
<b>Creditors: amounts falling due within one year</b>	13	(15,001)		(32,212)	
Net current assets			233,694		222,674
<b>Total assets less current liabilities</b>			233,761		223,008
<b>Income funds</b>					
Restricted funds	15		-		2,000
Unrestricted funds			233,761		221,008
			233,761		223,008

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The 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 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 25/8/22

  
D Price (Chairman)  
Trustee

  
Mrs C M Grimmitt (Deputy chair)  
Trustee

Company Registration No. 5354254

# DUDLEY ADVOCACY LIMITED

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

---

### 1 Accounting policies

#### Charity information

Dudley Advocacy Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is The Savoy Centre, Northfield Road, Netherton, Dudley, West Midlands, DY2 9ES.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's governing document, 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 charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under 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 charitable company 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.

# DUDLEY ADVOCACY LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

---

### 1 Accounting policies

(Continued)

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

##### Unrestricted funds

###### Core Services

This is the general fund of the charity funded by Dudley Metropolitan Borough Council (DMBC).

###### Independent Mental Capacity Advocate (IMCA)

This service is a statutory advocacy project which began in April 2007. It provides vulnerable people who lack capacity advocacy support to make decisions regarding accommodation issues and serious medical treatment. It can also provide support to people at reviews and if they are subject to an Adult Protection order.

##### Unrestricted designated funds

These comprise funds which have been set aside at the discretion of the trustees for specific, but not legally binding purposes. The purposes of the designated funds are set out in the notes to the accounts.

##### Restricted funds

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Incoming resources

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that the receipt of the income is considered probable; and
- the amount can be measured reliably.

##### Donations and legacies

Included are grants receivable from Dudley Metropolitan Borough Council to provide core funding for the charity's activities and other small donations. They are accounted for gross when receivable, as long as they are capable of financial measurement.

##### Project grant income

Grant income represents grants received for specific projects within the charity's activities. Grant income received which is subject to conditions before it can be spent, is deferred and carried forward in creditors in a Deferred income until the conditions have been met.

##### Other income

Other income is accounted for on a receivable basis.

##### Interest

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon the notification of the interest paid or payable by the bank.

# DUDLEY ADVOCACY LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

---

### 1 Accounting policies

(Continued)

#### 1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that a settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is in respect of Advocacy service for vulnerable people.

#### Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are included within support costs and comprise costs involved in the public accountability of the charity and its compliance with regulation and good practice.

Where expenses are incurred which relate to more than one of the charity's activities these are allocated between projects and core services on the following basis:

On an actual basis wherever possible or otherwise the trustees' best estimate.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

#### 1.6 Tangible fixed assets

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

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

Plant and machinery	33.33% p.a. straight line basis
Furniture, fixtures and fittings	25% p.a. straight line basis

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.

Individual items under £200 are not capitalised.

#### 1.7 Impairment of fixed assets

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

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# DUDLEY ADVOCACY LIMITED

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

---

### 1 Accounting policies

(Continued)

#### 1.9 Financial instruments

The charitable company 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 charitable company's balance sheet when the charitable company 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 and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Impairment of financial assets**

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

#### **Derecognition of financial assets**

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charitable company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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

# DUDLEY ADVOCACY LIMITED

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

### 1 Accounting policies

(Continued)

#### **Other financial liabilities**

Derivatives, including interest rate swaps and forward foreign exchange contracts, are not basic financial instruments. Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value. Changes in the fair value of derivatives are recognised in or in finance costs or finance income as appropriate, unless hedge accounting is applied and the hedge is a cash flow hedge.

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

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

#### 1.10 Employee benefits

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

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

#### 1.11 Retirement benefits

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

#### 1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease.

### 2 Donations and legacies

	2022	2021
	£	£
Grants receivable for core activities - Dudley MBC	59,120	59,120

The total of £59,120 received in 2022 and 2021 relate to unrestricted funds.

# DUDLEY ADVOCACY LIMITED

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

### 3 Charitable activities

	2022 £	2021 £
Dudley MBC - IMCA	48,510	48,510
Dudley MBC - People with complex learning difficulties	30,192	30,192
Dudley MBC Care Act	88,352	44,352
Lottery grant	-	30,411
Out of Borough Relevant Persons Representative	68,888	63,272
Dudley MBC other (RPR / Pilot Project)	8,190	15,270
The Tudor Trust	38,667	52,000
	<u>282,799</u>	<u>284,007</u>
Analysis by fund		
Unrestricted funds	213,940	
Restricted funds	68,859	
	<u>282,799</u>	
<b>For the year ended 31 March 2021</b>		
Unrestricted funds		171,404
Restricted funds		112,603
		<u>284,007</u>

### 4 Investments

	2022 £	2021 £
Interest receivable	4	16
	<u>4</u>	<u>16</u>

# DUDLEY ADVOCACY LIMITED

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

### 5 Charitable activities

	2022 £	2021 £
Staff costs	268,082	266,730
Depreciation and impairment	267	876
Staff training	2,778	3,280
Rent	3,565	3,427
Travel & subsistence	4,025	1,427
Printing, postage & stationery	324	552
Telephone & internet	3,022	3,246
Insurance	1,977	1,969
Sundry expenses	2,610	3,511
Computer costs	2,813	3,589
Consultancy fees	31,850	-
Bad Debts written off	2,512	-
	<u>323,825</u>	<u>288,607</u>
Governance costs (see note 6)	7,345	7,348
	<u>331,170</u>	<u>295,955</u>

Of the £331,170 expenditure in 2022 (2021: £295,955), £260,311 (2021: £185,352) was charged to unrestricted funds and £70,859 (2021: £110,603) to restricted funds.

### 6 Governance

	Governance costs £	2022 £	2021 £	Basis of allocation
Staff costs	2,585	2,585	2,575	Staff time
Accountancy	4,560	4,560	4,573	Direct
Printing & stationery	200	200	200	Estimated
	<u>7,345</u>	<u>7,345</u>	<u>7,348</u>	

Accountancy includes £1,000 (2021: £1,000) for the external scrutiny and £3,560 (2021: £3,573) for other services.

### 7 Trustees

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

# DUDLEY ADVOCACY LIMITED

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

### 8 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	8	9

#### Employment costs

	2022 £	2021 £
Wages and salaries	242,268	239,377
Social security costs	24,032	23,645
Other pension costs	3,732	3,764
	<u>270,032</u>	<u>266,786</u>

There were no employees whose annual remuneration was £60,000 or more.

### 9 Taxation

In the opinion of the trustees, all income of the charity in the year is outside the scope of income tax or corporation tax.

### 10 Tangible fixed assets

	Furniture, fixtures and fittings £
<b>Cost</b>	
At 1 April 2021	11,254
At 31 March 2022	<u>11,254</u>
<b>Depreciation and impairment</b>	
At 1 April 2021	10,920
Depreciation charged in the year	267
At 31 March 2022	<u>11,187</u>
<b>Carrying amount</b>	
At 31 March 2022	67
At 31 March 2021	<u>334</u>

# DUDLEY ADVOCACY LIMITED

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

<b>11</b>	<b>Financial instruments</b>		<b>2022</b>	<b>2021</b>
			£	£
	<b>Carrying amount of financial assets</b>			
	Debt instruments measured at amortised cost		15,085	23,526
			<u>          </u>	<u>          </u>
	<b>Carrying amount of financial liabilities</b>			
	Measured at amortised cost		4,001	15,545
			<u>          </u>	<u>          </u>
<b>12</b>	<b>Debtors</b>		<b>2022</b>	<b>2021</b>
			£	£
	<b>Amounts falling due within one year:</b>			
	Trade debtors		14,163	22,776
	Other debtors		922	750
	Prepayments and accrued income		800	1,976
			<u>          </u>	<u>          </u>
			15,885	25,502
			<u>          </u>	<u>          </u>
<b>13</b>	<b>Creditors: amounts falling due within one year</b>		<b>2022</b>	<b>2021</b>
			£	£
		<b>Notes</b>		
	Deferred income	<b>14</b>	11,000	16,667
	Other creditors		-	11,545
	Accruals		4,001	4,000
			<u>          </u>	<u>          </u>
			15,001	32,212
			<u>          </u>	<u>          </u>
<b>14</b>	<b>Deferred income</b>			
	Deferred income is included in the financial statements as follows:			
			<b>2022</b>	<b>2021</b>
			£	£
	The Tudor Trust		11,000	16,667
			<u>          </u>	<u>          </u>

# DUDLEY ADVOCACY LIMITED

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

### 15 Movement in funds

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

	Movement in funds			Balance at 31 March 2022 £
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	
<b>Unrestricted funds:</b>	221,008	273,064	(260,311)	233,761
<b>Restricted funds:</b>				
People with complex learning disabilities	-	30,192	(30,192)	-
The Tudor Trust	2,000	38,667	(40,667)	-
	<u>223,008</u>	<u>341,923</u>	<u>(331,170)</u>	<u>233,761</u>

#### People with complex learning difficulties

This is funded by Dudley Metropolitan Borough Council and offers support to people with complex learning disabilities.

#### The Tudor Trust

Funding from The Tudor Trust has been used to support the costs of the Parent Advocacy team; mainly salary costs of the Parent advocate and The Volunteer Development officer.

### 16 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 March 2022 are represented by:			
Tangible assets	67	-	67
Current assets/(liabilities)	233,694	-	233,694
	<u>233,761</u>	<u>-</u>	<u>233,761</u>

### 17 Financial commitments, guarantees and contingent liabilities

There were no significant liabilities at the balance sheet date (2021 - £Nil).

# DUDLEY ADVOCACY LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

---

#### 18 Operating lease commitments

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

	2022	2021
	£	£
Within one year	3,276	3,183
	<u>          </u>	<u>          </u>

#### 19 Capital commitments

Capital commitments contracted for at the balance sheet date amounted to £Nil (2021 - £Nil).

#### 20 Control and limited liability

The charitable company is not under the control of any one particular party.

The charitable company is a registered charity and has been granted the power to dispense the word 'Limited' from its name.

The liability of the members is limited by guarantee to a sum not exceeding £10 in the event of the company being wound up.

Charity Registration No. 1109897

Company Registration No. 5354254 (England and Wales)

**DUDLEY ADVOCACY LIMITED**  
(A COMPANY LIMITED BY GUARANTEE)  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

# DUDLEY ADVOCACY LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	D Price (Chairman) Mrs C M Grimmitt (Deputy chair) J Turley K E Drew Mrs J Shiels Miss J Jandhu
<b>Secretary</b>	Mrs L A Nock
<b>Chief officer</b>	Mrs L A Nock
<b>Charity number</b>	1109897
<b>Company number</b>	5354254
<b>Principal address</b>	The Savoy Centre Northfield Road Netherton Dudley West Midlands DY2 9ES
<b>Registered office</b>	The Savoy Centre Northfield Road Netherton Dudley West Midlands DY2 9ES
<b>Independent examiner</b>	Christopher Cooper F.C.A., F.C.C.A Price Pearson Finch House 28-30 Wolverhampton Street Dudley DY1 1DB
<b>Bankers</b>	HSBC Bank PLC 226 High Street Dudley West Midlands DY1 1PQ

---

# DUDLEY ADVOCACY LIMITED

## CONTENTS

---

	<b>Page</b>
Trustees' report	1 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 20

---

# DUDLEY ADVOCACY LIMITED

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

---

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's governing document, 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)".

### Objectives and activities

Dudley Advocacy ensures that vulnerable people in Dudley have the right to be heard, listened to and not marginalized or socially excluded.

Our aims, as always are –

- To defend equal rights and fight discrimination.
- To support people to ensure that their human rights are upheld.
- To represent the needs and wishes of vulnerable people.
- To support people who need help to express their views and to make sure they are heard, listened to and receive answers.
- To enable people to have a say in the services they use and who works in them.

We achieve these aims by –

- putting vulnerable people first
- listening to what vulnerable people have to say
- making sure that people who should be listening begin and continue to listen
- asking questions of people and organisations that haven't been asked before
- expecting and receiving answers to questions and if none is forthcoming, then we ask again and again

In setting our objectives and planning our activities the Trustees have given careful consideration to the duty in Section 17(5) of the Charities Act 2011 to have due regards to the Charity Commission's general guidance on public benefit.

# DUDLEY ADVOCACY LIMITED

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

---

### Achievements and performance

#### Advocacy

Dudley Advocacy has provided advocacy support to people with statutory advocacy and non-statutory advocacy.

We continued to provide Care Act advocacy for people who have substantial difficulties and need support with care assessment and support planning, reviews, safeguarding and complaints. We also support Carers with Carers assessments.

Our Care Act advocacy service supported 335 people. We also provided out of borough Care Act advocacy for 2 people.

Our IMCA service supports people who have no family or friends and have no capacity to make important decisions such as serious medical treatment including DNARs, accommodation, safeguarding and reviews.

The DoLS advocacy service provides support to people who have no capacity and have been deprived of their liberty and acts as a relevant person's representative (RPR). The RPR ensures that the person is safe and cared for and the deprivation is met in the least restrictive way. In some cases, the RPR can also support a relative of the person who is subject to a DoLS.

The period of deprivation can be up to 12 months and the RPR is needed during this time to support the person or their relative.

We continued to work with DMBC on a pilot project that offers more support to people subject to a DoLS. This involves extra training and support for some of our volunteers so that they can visit the person on a more regular basis because the RPR's time is limited due to volume and insufficient funding.

Our IMCA/DoLS service supported 200 people.

We also supported 29 people under our Community DoLS service. This service was spot purchased by DMBC when needed. We also provided with out of borough Community Dols Advocacy for 2 people.

We continued to provide and Out of Borough (OOB) DoLS for people who are not Dudley residents but are funded by Dudley and require RPR support. We also provided support to people who are funded by other local authorities both in Dudley and other areas. These services were spot purchased as and when needed.

Our OOB DoLS RPR service supported 131 people.

The non-statutory advocacy services we provided were Complex Needs, Volunteer and Parents.

We provided advocacy for people with complex needs. Our Complex service supported a number of people including people whose homes were closing and whose care was changing but did not fit the criteria for Care Act advocacy. This service is funded by DMBC.

Our complex advocacy service supported 58 people.

# DUDLEY ADVOCACY LIMITED

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

---

Using our third year of funding from Tudor Trust we continued to provide advocacy with our Volunteer Advocacy and Parents Advocacy service.

Our Volunteer service continued to recruit and train volunteer advocates to people with a learning disability with many different issues. Volunteers support on a long term basis as a citizen advocate or for short term as a crisis advocate.

Our volunteer service supported 54 people.

Our Parents service supported parents with a learning disability whose children are subject to safeguarding children proceedings. This advocacy service works with parents on a long term basis until the end of the proceedings which can be from 6 months to 12 months.

Our Parents advocacy service supported 37 people.

The Volunteer Development Officer and the Parent's Advocate have worked closely together to identify cases where both projects can work closely together to provide the Parents with consistent, holistic support and without this service they could be left unsupported at potentially the most traumatic time of their lives.

Across all of the different advocacy services we provide, people are supported with many issues including –

- Accommodation
- Care planning and support
- Care reviews
- Safeguarding children
- Complaints
- Deprivation of liberty
- Employment
- Finances
- Parenting issues
- Safeguarding adults
- Serious medical treatment
- Social inclusion

With advocacy support with these issues, outcomes obtained for people change their lives in positive and empowering ways including –

- Being listened to and receiving answers
- Increased independence
- Feel safer
- Involved in decisions about their life
- More socially included
- Less discrimination
- Better quality of life
- Access to increased, improved and more appropriate services
- Increased dignity and respect
- Rights being upheld

As the easing of the restrictions during the pandemic continued, we continued to support our volunteers to support their partners. Staff and volunteers began to have face to face meetings again.

We said thank you to our volunteers and acknowledged that without their time, expertise and ongoing commitment, many people would struggle with many different issues. Our volunteers ensure they are there for people when they really need them and have no one else.

We are proud to say that, during these difficult times, we continued to provide statutory and non-statutory advocacy for people in need of support with many different issues and ensure that they are treated with dignity and respect, are not discriminated against and have a say in the way they live their lives.

---

# DUDLEY ADVOCACY LIMITED

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

---

### Other activities

We were successful in securing funding from the Tudor Trust to continue our non- statutory advocacy projects – Volunteer and Parents until August 2023. This ensures that people who do not fit the criteria for statutory advocacy continue to receive support for many issues that are important to them.

We continued to engage with Dudley Council and other organisations that were part of the ongoing tender to provide statutory advocacy for Dudley residents. We made the decision to not be part final stage of the tender and we ceased to provide statutory advocacy on 31 March 2022.

We planned and carried out the transition to a smaller organisation and successfully continued to provide non statutory advocacy for many people.

### Financial review

The Statement of Financial Activities shows gross income for the year of £341,923 and expenditure of £331,170.

Reserves stand at £233,761 in total, consisting of £233,761 unrestricted funds and £NIL restricted funds.

### Reserves

Dudley Advocacy holds general unrestricted reserves in order to:

- ensure that Dudley Advocacy can meet its obligations in the short term in the event of late payment of grants
- cover any outstanding liabilities such as staff redundancy payments and remaining lease commitments
- ensure that Dudley Advocacy's core activity can continue during a period of unforeseen difficulty
- finance an unexpected increase in running costs
- finance some unexpected capital expenditure

The directors and trustees will seek to maintain unrestricted funds, not designated for the next 12 months or invested in fixed assets, equivalent to a minimum of 6 months revenue expenditure on its core activities to finance these eventualities should they occur. In the event that these reserves significantly exceed this amount in any one year the Management Committee will determine a planned use of these excess reserves on activities in the following financial year.

'Core activities' are defined as those general advocacy activities funded from the core grant received by Dudley Advocacy Limited.

The reserves will be maintained in a form realisable within 28 days.

On this basis the required level of free reserves at 31 March 2022 was £234,000 and the actual level of free reserves was £166,000. Reserves held now ensure that Dudley Advocacy Limited are able to continue to provide non statutory advocacy for many people until additional funding is obtained as the core grant received by Dudley Council has now stopped.

### Risk Management

The directors and trustees monitor the major strategic, business and operational risks which the charitable company faces to ensure that systems are adequate to mitigate these risks.

# DUDLEY ADVOCACY LIMITED

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

---

### Future plans

We will continue to work on a continuous programme of improvement and development so that Dudley Advocacy can continue to provide a user led, independent, efficient, responsive, adaptable service.

We will continue to provide non statutory advocacy for people who do not fit the criteria for statutory advocacy due to the limitations of the services. Our Volunteer and Parent project will ensure that the people who have no access to statutory advocacy will continue to be supported in the way they wish to be and with issues that are important to their quality of life.

We will continue the support we offered to older people who were left isolated during the pandemic and continue to be at risk of social exclusion and loneliness.

We will continue to explore other sources of funding so that we can continue to provide non statutory advocacy for people who have no other help from statutory providers.

### Structure, governance and management

The charitable company is constituted as a company limited by guarantee and was set up by a Memorandum and Articles of Association on 7 February 2005 as amended by special resolutions dated 1 June 2005 and 26 July 2006.

The objects of the charitable company are to provide an advocacy service, to assist in any way any person with a disability, including, but not restricted to, learning difficulties, physical disabilities, mental illness or age.

The day to day running of the charity is delegated to the chief officer under the supervision of the trustees.

The charity is also grateful to a number of volunteers who assist in various capacities.

### Members of the Council of Management

All directors of the company are also trustees of the charitable company and there are no other trustees. None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up. All trustees that served during the year are listed below:

D Price (Chairman)  
Mrs C M Grimmitt (Deputy chair)  
J Turley  
K E Drew  
Mrs J Shiels  
Miss J Jandhu

The trustees are elected from the membership of the organisation. Trustees are nominated, proposed and seconded by members and carried at the AGM. Trustees are able to co opt a person to the committee for their expertise and knowledge, usually from statutory organisations, however those persons co opted have no voting powers.

### Asset cover for funds

Note 16 sets out an analysis of the assets attributable to the various funds. These assets are sufficient to meet the charity's obligations on a fund by fund basis.

# DUDLEY ADVOCACY LIMITED


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

---

### Investments

Under the Memorandum and Articles of Association the charitable company has the power to make any investment which the directors and trustees see fit.

The trustees' report was approved by the Board of Trustees.

  
.....  
**D Price (Chairman)**  
Trustee  
Dated: 25/3/22

# DUDLEY ADVOCACY LIMITED

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF DUDLEY ADVOCACY LIMITED

---

I report to the trustees on my examination of the financial statements of Dudley Advocacy Limited (the charitable company) for the year ended 31 March 2022, which are set out on pages 7 to 20.

#### Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

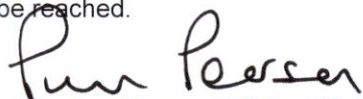
#### Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Qualified member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



**Christopher Cooper F.C.A., F.C.C.A**  
**Price Pearson**

Qualified member of ICAEW  
Finch House  
28-30 Wolverhampton Street  
Dudley  
West Midlands  
DY1 1DB

Dated: 26/8/22

# DUDLEY ADVOCACY LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

---

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
<b><u>Income from:</u></b>					
Donations and legacies	2	59,120	-	59,120	59,120
Charitable activities	3	213,940	68,859	282,799	284,007
Investments	4	4	-	4	16
<b>Total income</b>		<u>273,064</u>	<u>68,859</u>	<u>341,923</u>	<u>343,143</u>
<b><u>Expenditure on:</u></b>					
Charitable activities	5	260,311	70,859	331,170	295,955
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		12,753	(2,000)	10,753	47,188
Fund balances at 1 April 2021		<u>221,008</u>	<u>2,000</u>	<u>223,008</u>	<u>175,820</u>
<b>Fund balances at 31 March 2022</b>		<u><u>233,761</u></u>	<u><u>-</u></u>	<u><u>233,761</u></u>	<u><u>223,008</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

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

# DUDLEY ADVOCACY LIMITED

## BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	10		67		334
<b>Current assets</b>					
Debtors	12	15,885		25,502	
Cash at bank and in hand		232,810		229,384	
		248,695		254,886	
<b>Creditors: amounts falling due within one year</b>	13	(15,001)		(32,212)	
Net current assets			233,694		222,674
<b>Total assets less current liabilities</b>			233,761		223,008
<b>Income funds</b>					
Restricted funds	15		-		2,000
Unrestricted funds			233,761		221,008
			233,761		223,008

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The 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 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 25/8/22

  
D Price (Chairman)  
Trustee

  
Mrs C M Grimmitt (Deputy chair)  
Trustee

Company Registration No. 5354254

# DUDLEY ADVOCACY LIMITED

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

---

### 1 Accounting policies

#### Charity information

Dudley Advocacy Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is The Savoy Centre, Northfield Road, Netherton, Dudley, West Midlands, DY2 9ES.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's governing document, 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 charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under 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 charitable company 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.

# DUDLEY ADVOCACY LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

---

### 1 Accounting policies

(Continued)

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

##### Unrestricted funds

###### Core Services

This is the general fund of the charity funded by Dudley Metropolitan Borough Council (DMBC).

###### Independent Mental Capacity Advocate (IMCA)

This service is a statutory advocacy project which began in April 2007. It provides vulnerable people who lack capacity advocacy support to make decisions regarding accommodation issues and serious medical treatment. It can also provide support to people at reviews and if they are subject to an Adult Protection order.

##### Unrestricted designated funds

These comprise funds which have been set aside at the discretion of the trustees for specific, but not legally binding purposes. The purposes of the designated funds are set out in the notes to the accounts.

##### Restricted funds

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Incoming resources

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that the receipt of the income is considered probable; and
- the amount can be measured reliably.

##### Donations and legacies

Included are grants receivable from Dudley Metropolitan Borough Council to provide core funding for the charity's activities and other small donations. They are accounted for gross when receivable, as long as they are capable of financial measurement.

##### Project grant income

Grant income represents grants received for specific projects within the charity's activities. Grant income received which is subject to conditions before it can be spent, is deferred and carried forward in creditors in a Deferred income until the conditions have been met.

##### Other income

Other income is accounted for on a receivable basis.

##### Interest

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon the notification of the interest paid or payable by the bank.

# DUDLEY ADVOCACY LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

---

### 1 Accounting policies

(Continued)

#### 1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that a settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is in respect of Advocacy service for vulnerable people.

#### Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are included within support costs and comprise costs involved in the public accountability of the charity and its compliance with regulation and good practice.

Where expenses are incurred which relate to more than one of the charity's activities these are allocated between projects and core services on the following basis:

On an actual basis wherever possible or otherwise the trustees' best estimate.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

#### 1.6 Tangible fixed assets

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

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

Plant and machinery	33.33% p.a. straight line basis
Furniture, fixtures and fittings	25% p.a. straight line basis

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.

Individual items under £200 are not capitalised.

#### 1.7 Impairment of fixed assets

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

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# DUDLEY ADVOCACY LIMITED

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

---

### 1 Accounting policies

(Continued)

#### 1.9 Financial instruments

The charitable company 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 charitable company's balance sheet when the charitable company 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 and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Impairment of financial assets**

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

#### **Derecognition of financial assets**

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charitable company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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

# DUDLEY ADVOCACY LIMITED

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

### 1 Accounting policies

(Continued)

#### **Other financial liabilities**

Derivatives, including interest rate swaps and forward foreign exchange contracts, are not basic financial instruments. Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value. Changes in the fair value of derivatives are recognised in or in finance costs or finance income as appropriate, unless hedge accounting is applied and the hedge is a cash flow hedge.

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

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

#### **1.10 Employee benefits**

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

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

#### **1.11 Retirement benefits**

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

#### **1.12 Leases**

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease.

### 2 Donations and legacies

	2022	2021
	£	£
Grants receivable for core activities - Dudley MBC	59,120	59,120

The total of £59,120 received in 2022 and 2021 relate to unrestricted funds.

# DUDLEY ADVOCACY LIMITED

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

### 3 Charitable activities

	2022 £	2021 £
Dudley MBC - IMCA	48,510	48,510
Dudley MBC - People with complex learning difficulties	30,192	30,192
Dudley MBC Care Act	88,352	44,352
Lottery grant	-	30,411
Out of Borough Relevant Persons Representative	68,888	63,272
Dudley MBC other (RPR / Pilot Project)	8,190	15,270
The Tudor Trust	38,667	52,000
	<u>282,799</u>	<u>284,007</u>
Analysis by fund		
Unrestricted funds	213,940	
Restricted funds	68,859	
	<u>282,799</u>	
<b>For the year ended 31 March 2021</b>		
Unrestricted funds		171,404
Restricted funds		112,603
		<u>284,007</u>

### 4 Investments

	2022 £	2021 £
Interest receivable	4	16
	<u>4</u>	<u>16</u>

# DUDLEY ADVOCACY LIMITED

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

### 5 Charitable activities

	2022 £	2021 £
Staff costs	268,082	266,730
Depreciation and impairment	267	876
Staff training	2,778	3,280
Rent	3,565	3,427
Travel & subsistence	4,025	1,427
Printing, postage & stationery	324	552
Telephone & internet	3,022	3,246
Insurance	1,977	1,969
Sundry expenses	2,610	3,511
Computer costs	2,813	3,589
Consultancy fees	31,850	-
Bad Debts written off	2,512	-
	<u>323,825</u>	<u>288,607</u>
Governance costs (see note 6)	7,345	7,348
	<u>331,170</u>	<u>295,955</u>

Of the £331,170 expenditure in 2022 (2021: £295,955), £260,311 (2021: £185,352) was charged to unrestricted funds and £70,859 (2021: £110,603) to restricted funds.

### 6 Governance

	Governance costs £	2022 £	2021 £	Basis of allocation
Staff costs	2,585	2,585	2,575	Staff time
Accountancy	4,560	4,560	4,573	Direct
Printing & stationery	200	200	200	Estimated
	<u>7,345</u>	<u>7,345</u>	<u>7,348</u>	

Accountancy includes £1,000 (2021: £1,000) for the external scrutiny and £3,560 (2021: £3,573) for other services.

### 7 Trustees

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

# DUDLEY ADVOCACY LIMITED

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

### 8 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	8	9

#### Employment costs

	2022 £	2021 £
Wages and salaries	242,268	239,377
Social security costs	24,032	23,645
Other pension costs	3,732	3,764
	<u>270,032</u>	<u>266,786</u>

There were no employees whose annual remuneration was £60,000 or more.

### 9 Taxation

In the opinion of the trustees, all income of the charity in the year is outside the scope of income tax or corporation tax.

### 10 Tangible fixed assets

	Furniture, fixtures and fittings £
<b>Cost</b>	
At 1 April 2021	<u>11,254</u>
At 31 March 2022	<u>11,254</u>
<b>Depreciation and impairment</b>	
At 1 April 2021	10,920
Depreciation charged in the year	267
At 31 March 2022	<u>11,187</u>
<b>Carrying amount</b>	
At 31 March 2022	<u>67</u>
At 31 March 2021	<u>334</u>

# DUDLEY ADVOCACY LIMITED

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

<b>11</b>	<b>Financial instruments</b>		<b>2022</b>	<b>2021</b>
			£	£
	<b>Carrying amount of financial assets</b>			
	Debt instruments measured at amortised cost		15,085	23,526
			<u>          </u>	<u>          </u>
	<b>Carrying amount of financial liabilities</b>			
	Measured at amortised cost		4,001	15,545
			<u>          </u>	<u>          </u>
<b>12</b>	<b>Debtors</b>		<b>2022</b>	<b>2021</b>
			£	£
	<b>Amounts falling due within one year:</b>			
	Trade debtors		14,163	22,776
	Other debtors		922	750
	Prepayments and accrued income		800	1,976
			<u>          </u>	<u>          </u>
			15,885	25,502
			<u>          </u>	<u>          </u>
<b>13</b>	<b>Creditors: amounts falling due within one year</b>		<b>2022</b>	<b>2021</b>
			£	£
		<b>Notes</b>		
	Deferred income	<b>14</b>	11,000	16,667
	Other creditors		-	11,545
	Accruals		4,001	4,000
			<u>          </u>	<u>          </u>
			15,001	32,212
			<u>          </u>	<u>          </u>
<b>14</b>	<b>Deferred income</b>		<b>2022</b>	<b>2021</b>
			£	£
	Deferred income is included in the financial statements as follows:			
			11,000	16,667
			<u>          </u>	<u>          </u>

# DUDLEY ADVOCACY LIMITED

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

### 15 Movement in funds

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

	Movement in funds			Balance at 31 March 2022 £
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	
<b>Unrestricted funds:</b>	221,008	273,064	(260,311)	233,761
<b>Restricted funds:</b>				
People with complex learning disabilities	-	30,192	(30,192)	-
The Tudor Trust	2,000	38,667	(40,667)	-
	<u>223,008</u>	<u>341,923</u>	<u>(331,170)</u>	<u>233,761</u>

#### People with complex learning difficulties

This is funded by Dudley Metropolitan Borough Council and offers support to people with complex learning disabilities.

#### The Tudor Trust

Funding from The Tudor Trust has been used to support the costs of the Parent Advocacy team; mainly salary costs of the Parent advocate and The Volunteer Development officer.

### 16 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 March 2022 are represented by:			
Tangible assets	67	-	67
Current assets/(liabilities)	233,694	-	233,694
	<u>233,761</u>	<u>-</u>	<u>233,761</u>

### 17 Financial commitments, guarantees and contingent liabilities

There were no significant liabilities at the balance sheet date (2021 - £Nil).

# DUDLEY ADVOCACY LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

---

#### 18 Operating lease commitments

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

	2022	2021
	£	£
Within one year	3,276	3,183
	<u>          </u>	<u>          </u>

#### 19 Capital commitments

Capital commitments contracted for at the balance sheet date amounted to £Nil (2021 - £Nil).

#### 20 Control and limited liability

The charitable company is not under the control of any one particular party.

The charitable company is a registered charity and has been granted the power to dispense the word 'Limited' from its name.

The liability of the members is limited by guarantee to a sum not exceeding £10 in the event of the company being wound up.