

**Registered Charity Number: 1126132**  
**Company Number: 04229975**

**Advonet**  
**(A Company Limited by Guarantee)**

**Trustees' Annual Report and**  
**Consolidated Financial Statements**  
**for the year ended 31 March 2023**

# Advonet

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# Advonet

## Charity Information

### Trustees

M Ahmed  
R Beck  
P C Gleeson  
P J Gruen  
I Nip  
R Porter  
K Tandel  
E V Williams  
M M Yip  
W Case  
S Gill (appointed 13 December 2022)  
E Long (appointed 13 September 2023)  
K S Thirkill (resigned 28 February 2023)

### Company Secretary

P S Bramson

### Key Management Personnel

P Bramson	Chief Executive
L Kelly	Finance Director (Resigned May 2023)
W Cork	Partnership and Development Director
N Hussain	Advocacy Director

### Registered charity number

1126132

### Company number

04229975

### Principal and registered office

Unity Business Centre  
26 Roundhay Road  
Leeds  
LS7 1AB

### Independent Auditor

Azets Audit Services Limited  
Triune Court  
Monks Cross Drive  
York  
YO32 9GZ

### Bankers

Unity Trust Bank plc  
Four Brindleyplace  
Birmingham  
B1 2JB

# Advonet

## Report of the Trustees for the year ended 31 March 2023

The Trustees are pleased to present their annual report together with the consolidated financial statements of the charity and its subsidiary, Leep1 CIC, for the year ended 31 March 2023, which are also prepared to meet the requirements of a directors' report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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 (FRS102) (effective 1 January 2019).

### **Reference and Administrative details**

The charity information on page 1 forms part of this report.

### **Chair's Introduction**

As you will know, this year has been an extraordinarily difficult one for charities, their beneficiaries and, indeed, the wider population. The Advonet Group has been buffeted by an extremely challenging external environment. The cost-of-living crisis has had an enormous impact on the organisation's clients, volunteers, staff and the affordability of services. Nonetheless, as you will read, we, the Board of Trustees have much to be proud of. Like us, I am confident that you will be impressed by what has been achieved and the way in which our staff have been able to adapt to overcome these significant tests and continue to deliver great outcomes.

Peter Gruen, Chair of The Advonet Group

### **Objectives and Activities**

The objectives of Advonet are to relieve poverty and sickness and preserve and protect the health of the public irrespective of race, culture, gender, sexual orientation, religious beliefs, age or disability in particular, the organisation's aims include:

- Promoting awareness and understanding of advocacy practice
- Supporting the development of advocacy services
- The provision of a point of contact for people who need advocacy support or help
- The provision of advocacy services in the North of England
- The development, co-ordination and facilitation of training and education on advocacy and issues relevant to advocacy
- The development and promotion of good practice standards for advocacy

The Trustees review the aims and objectives of the organisation each year and in the current year they did this as part of the Strategic Review. The Trustees have referred to the guidance issued by the Charity Commission on public benefit when reviewing our aims and objectives. This review looks at what we achieved and the outcomes of our work over the year ended 31 March 2023.

### **The Advonet Group**

In 2020, Advonet rebranded itself as The Advonet Group to encapsulate how both an advocacy service and a number of user-led projects with separate identities flourished under the umbrella of Advonet.

The Group in 22/23 consisted of:

- **Care Act Advocacy:** Care Act advocates support people to understand their rights under the Care Act and to be fully involved in local authority assessments, care review, care and support planning or safeguarding process.
- **Community Advocacy:** People who are vulnerable due to a disability, illness or their age may find it difficult to put their views across or feel listened to. Community advocates support people to deal with an issue they are facing.
- **Independent Mental Capacity Act Advocacy (IMCA):** The main role of an advocate under the Mental Capacity Act is to provide an independent safeguard for people assessed as not being able to make some important decisions. An IMCA's role is to ensure that people are as involved as possible in major decisions about their lives, and that any decisions made on a person's behalf are made in that person's best interests.

# Advonet

## Report of the Trustees for the year ended 31 March 2023

### Objectives and Activities (continued)

- **Independent Mental Health Advocacy (IMHA):** IMHAs support people to understand their rights under the Mental Health Act and we support people to participate in decisions around their care and treatment. IMHAs support people to speak up and say what they want, understand their rights under the Act and participate in decisions about their care and treatment.
- **Independent Health Complaints Advocacy:** Advocates support people who feel that they have not had the service they expect from the NHS and want to complain about the service, using the NHS complaints procedure. Health Complaints Advocates provide clients with the information that they need to raise their complaint by themselves or to provide them with the support of an experienced Advocate who can help individuals to make your complaint.

**ASK Advocacy Service in Kirklees:** A manager and two advocates from The Advonet Group were seconded to Touchstone to support Kirklees' equivalent of the Leeds service throughout 2022/23.

### Asking You

This project supports people with learning disabilities who want to help public bodies in Leeds to make service improvements. Examples of their work include advising on a public health campaign, providing learning disability awareness training or independent service reviews. The project supports the Leeds Learning Disability People's Parliament and the Leeds Learning Disability Partnership Board.

Volunteer Citizen Advocates supported by the project are matched on an ongoing basis for a long period with a person who often has no one independent in their lives, only paid services. This means clients have to work together with their citizen advocate to help them make their voice heard and ensure their rights are respected.

### CHANGE

The CHANGE team provide the following services:

- Easy read and accessible resources, including booklets and images.
- Training around learning disability awareness.
- Promotion of the human rights of people with learning disabilities.

Since joining The Advonet Group in 2019, after 25 years as a groundbreaking, independent User-Led Organisation, CHANGE have worked on the Restraint, Seclusion and Segregation (RSS) Project for the CQC and currently work on the Out Spoken LGBTQ+ Inclusion Project alongside Yorkshire MESMAC.

### Leep1

This service is a self-advocacy project for adults with a learning disability. It helps its members to speak up for themselves, improve their confidence and communicate the needs of their community. It offers a wide range of activities and groups that identify improve skills, build confidence and wellbeing.

### Café Leep

This project was set up to fulfil the ambitions of Leep1 Members. It provides training placements to adults with a learning disability who are supported to gain catering qualifications and find work if they feel ready.

### Leeds Autism AIM

This is a free service co-led by and run for autistic adults (aged 18 and over) in the Leeds City Council area. It provides low-level support, including advocacy, information and signposting, mentoring and peer support. Most staff working with our AIM service are autistic adults themselves.

### Yorkshire Autism AIM Mental Health Equity Project

This project helps mental health services across West Yorkshire work improve the way that they work with autistic adults accessing support from them.

The project's primary purpose is to increase access to services for autistic adults. However, it also provides peer support, facilitates consultations on the accessibility of mental health services and provides training to mental health professionals.

# Advonet

## Report of the Trustees for the year ended 31 March 2023

### Mission Vision and Values



People having their voices heard and taking greater control over their lives, no longer marginalised.



Enabling people to better communicate their needs, understand their choices and obtain their rights.

#### **Independence and Empowerment**

- Trust each other to make decisions.
- This should be based on The Advonet Group's values, policies, processes and resources. This includes the Advocacy Charter.
- Work hard to support and helpfully challenge ourselves, our clients and other people we work with.
- Make sure that available resources are accessible to everyone.

#### **Integrity**

- Be open, honest and clear with our clients, ourselves and other professionals about what we can and can't do.
- To be accountable to each other and our clients. To be responsible for what we do.
- Be open to challenges. Reflect and take responsibility when things don't go as planned.
- Celebrate The Advonet Group's achievements and successes.

#### **Equality and Diversity**

- Make sure we are inclusive and accessible. This is for people of all ethnicities, races, gender identities, sexualities and religious beliefs. Make sure we meet the needs of both colleagues and clients.
- Offer training and development to colleagues and service users. This should promote equality and diversity within The Advonet Group and the wider community.
- We should work with our clients and the community to provide our services. This is to give everyone an equal voice.

### Achievements and Performance

#### The Advonet Group's Group Achievements in 22-23

The Advonet Group's Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. They continue to make sure that The Advonet Group's activities and ambitions are aligned with its charitable objectives and drive the charity forward to achieve as much as possible for our beneficiaries.

#### **Achievements for The Advonet Group as a whole**

- We provided advocacy support or involvement opportunities to nearly 4,000 people over the year.
- The Board launched the Advocacy Development Fund, funded from the organisation's reserves. This was a pot of money available to community organisations working with particular communities of interest.
- The Board made awards to Lippy People and Mediterranean and the Middle Eastern Community Group (MEMEC). The former co-created videos with people with learning disabilities about key issues for decision makers; the latter were providing bespoke advocacy with migrants, including refugees, from the Middle East.
- Trustees were proud of this new way of pursuing its objective by delivering advocacy through partners with specialists. This was a fantastic opportunity for more people to learn about advocacy and The Advonet Group to learn how to make advocacy more inclusive.
- We were awarded our Investors in People accreditation for the third time. The assessor found colleagues were proud of the work of The Advonet Group and the difference it made to so many people's lives. Colleagues loved the culture of the organisation in which people can be themselves and not be judged and colleagues valued how their ideas were appreciated and they could be confident that they would be listened to.

# Advonet

## Report of the Trustees for the year ended 31 March 2023 Achievements and Performance (continued)

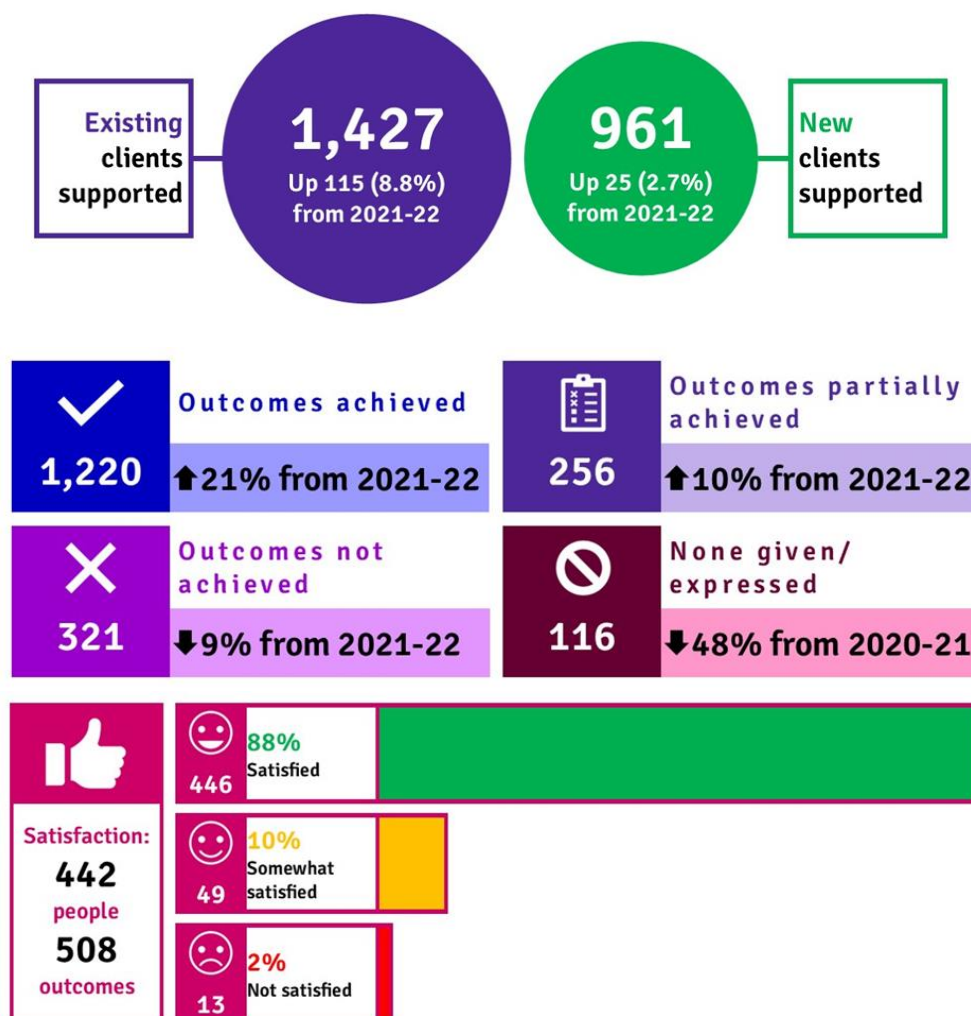
- Our client involvement worker joined the staff team in March. The purpose of the role was to create an additional feedback route for feedback from clients, as well as to enable clients to participate in the organisation's quality regime, the planning of services and the imagining of new services.
- Her first initiative has been to move to developing focus groups collaboratively with individual teams. she asks individual team members to invite and/or to bring in the people they know to the focus group. this will be more personal than the approach we were using previously.
- We introduced 'link trustees': every board member has been allocated a service to link to within the organisation, attending team meetings, and shadowing members of staff.
- This initiative was created following the Board of Trustees' annual review of its work against the National Council of voluntary organisation 'Governance Wheel'. The year's review also led the Board to increase its size in order to have greater diversity in its membership.
- Leeds City Council exercised its right to extend the advocacy contract for Leeds for three years.
- A new pilot Autism AIM service was commissioned in Bradford, launching in July 2023.

### How our activities deliver public benefit

The main project areas we have worked in this year and who we try to help are outlined in the paragraphs below.

#### Advocacy Service

The service responded to a reduction to its community advocacy funding of 10% by doing more with less, as the infographic below illustrates:



# Advonet

## Report of the Trustees for the year ended 31 March 2023

### Achievements and Performance (continued)

#### Asking You!

Good Lives Leaders: This quality checking service is gearing up for a relaunch, where it will be reviewing the Leeds day opportunities service. This is being co-produced with previous Good Lives Leaders, Better Action for Families, Connect in the North and Leeds City Council.

The Leeds Learning Disability People's Parliament: has continued to be successful and increase its numbers quarter-on-quarter. Feedback from our most recent People's Parliament stated: 'It was great, nice to hear people's voices and feedback.' We had our annual Leeds Council Chambers Takeover during Leeds Learning Disability Awareness Week.

Quality Checking of Leeds Respite Provision: The work began. 95 participants completed paper surveys, 2 focus groups ran and 3 1:1 interviews were completed.

#### Leep1

Between October 2022 and March 2023, we supported 26 members. From our annual reviews, we learned the following about the people who use our service:

- 89% of members said their happiness and wellbeing was good or excellent.
- 89% of members said the programme was good or excellent.

10 of our members took part in our Feel Good Friday sessions (Healthy Living) with funding we received from Anchor Housing as well as funding from People Matters as part of their NHS Health inequalities project.

Between September 2022 and March 2023, six of our members who attended on a Wednesday attended drama sessions that we attended with Bright Sparks Theatre and performed in one show.

#### CHANGE

The Accessible Information Team began developing the new interactive resource with Macmillan. This will be a web hosted interactive assessment tool for patients with cancer.

The project team went to the Warwick Medical Schools' ReSPECT conference to present our research findings on the ReSPECT process. (ReSPECT is an acronym for Recommended Summary Plan for Emergency Care and Treatment. The ReSPECT process creates a summary of personalised recommendations for a person's clinical care in a future emergency in which they do not have the capacity to make or express choices).

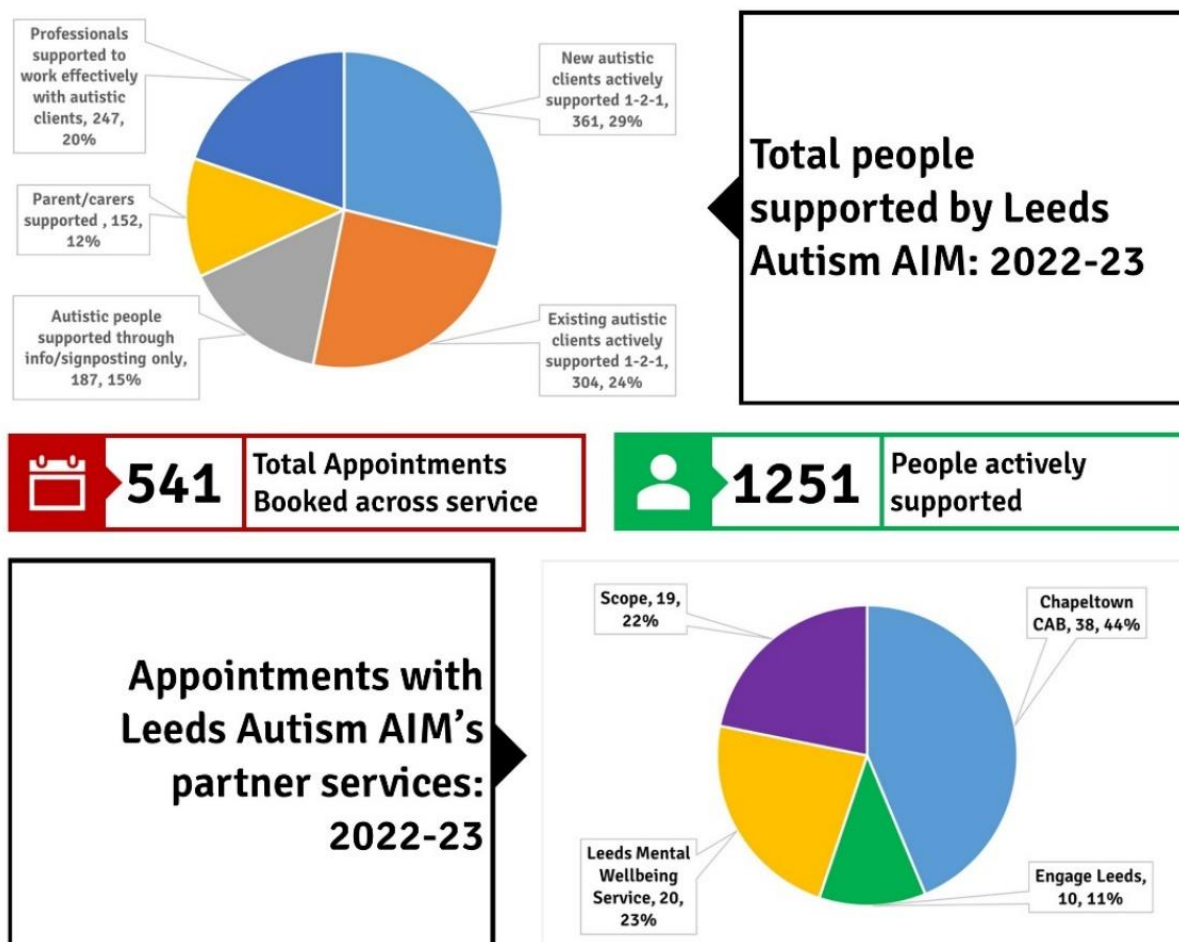
The projects team worked on the Leeds Civic Trust Community Heritage Fund project and prepared to premier the short historical animation 'Tommy's Story' for the first time.

# Advonet

## Report of the Trustees for the year ended 31 March 2023 Achievements and Performance (continued)

### Leeds Autism AIM

In 22/23, Leeds Autism AIM worked with 684 people, a significant increase. AIM have doubled the amount of work they have done in a year with the same resources. The full figures are below:



### Our Volunteers

The Advonet Group had 36 active volunteers in three main roles: Leeds Autism AIM Volunteer Mentor (16 volunteers), Learning Disability Citizen Advocate (16 volunteers), and four volunteers from the Turn to Us project, a pilot project with the advocacy service.

- **Leeds Autism AIM - Volunteer Mentors:** The Leeds Autism AIM service pairs a volunteer mentor with an autistic adult (mentee). Mentors meet regularly with mentees to help them set and achieve life goals.
- **Learning Disability Citizen Advocate:** A volunteer Citizen Advocate is paired with someone with a learning disability in an advocacy match. The two people in an advocacy match meet regularly and the Citizen Advocate helps their advocacy partner by ensuring they feel supported to speak up for their rights.
- **The Turn to Us project:** This provides peer advocates to help parents be heard in meetings. Peer advocates are trained volunteers who are parents themselves with experience of going through social services meetings. The peer advocate can help parents to plan to have their voice heard in the formal meetings.

Volunteering sits under the Director of Development on the Senior Leadership Team. A Board of Trustees oversees the Advonet Group, and a link trustee has been identified to work with the lead of the Volunteer Coordinators' Group.

# Advonet

## Report of the Trustees for the year ended 31 March 2023

### **Structure, Governance and Management**

The organisation is a charitable company limited by guarantee, incorporated on 6 June 2001 and a registered charity. The charity is established under a Memorandum of Association which outlines the objectives and aims of the organisation. Members are required to contribute £1 in the event of the Company winding up.

Details of the registered number and office are given on page 1.

### **Recruitment and appointment of Trustees**

Members of the board act in two capacities. They are both a company director and a trustee. They receive no remuneration, and any expenses are shown in Note 7 to the financial statements. Appointments to the Board are made by the members of the company at the annual general meeting or at a board meeting held during the year in accordance with the articles of association.

As of December 2023, there are 14 places available on the board. The Board decided in 2023 to increase the number of Trustees to help it have the scope to better represent the diverse communities that it serves.

When a vacancy arises on the board, a recruitment campaign is run to identify a replacement for the departing trustee. The campaign is informed by the board's annual skills audit. This is used to focus the recruitment campaign to fill identified gaps in skills, experience or knowledge.

Under the terms of the Memorandum and Articles of Association, one third of the board must retire by rotation at each annual general meeting.

The board members who retire are the longest serving directors. Retiring Trustees can offer themselves for re-election.

### **Trustee Induction and Training**

Potential trustees are encouraged to attend board meetings as observers before joining the board so that they are able to familiarise themselves with the policy, procedures and structures of the organisation. All Trustees are issued with a Trustee handbook and attend a formal induction session when they join the Board with the Chair and the Chief Executive.

Trustees have an annual performance review with the Chair. All Trustees are offered access to the organisation's online training programme. Additional training is offered to Trustees individually or as a group, as training needs emerge.

### **Organisational Structure**

The Board meets at least four times a year. The Board is responsible for the strategic direction and governance of the organisation and determines the organisation's policies. Over the financial year, the Resources, Quality & Operations and the Development sub-groups also meet quarterly.

The purpose of the sub-group is to drill into greater detail about the organisation's activities and plans. The Resources sub-group covers finance, health and safety, and data protection.

The Quality & Operations sub-group focuses on service delivery, the quality regime, policy and procedure, the quality of its services and HR. The Development sub-group focuses on communications, horizon scanning and business development strategy.

The Board delegates the operational running of the company to the Senior Leadership Team ("SLT"). The Senior Leadership Team is headed by the Chief Executive, who is appointed by the Board to be responsible for the day-to-day operations of the organisation.

Over 22/23, the Senior Leadership Team also included the Advocacy Director, the Inclusion Projects Director and the Finance Director (who is responsible for Finance, IT and Data Protection).

# Advonet

## Report of the Trustees for the year ended 31 March 2023

### Key management remuneration

During the financial year ending 31 March 2023, the Chief Executive, the Finance Director, the Advocacy Director and the Director of Inclusion Projects formed the charity's key management personnel.

The key management's pay award is set by the board following a benchmarking exercise that compared the salaries of similar roles in comparable organisations. No employee earned more than £60,000 per annum in the current or previous financial year.

### Risk Management

The Board Development Subgroup conducts a quarterly review of the risks to which the organisation is exposed, as well as considering the potential opportunities. The full board completes this at its annual awayday. The findings are kept on the Risk and Opportunity Register. This takes stock of the governance, operational, financial and environmental, social, and political factors.

The record includes assessing the potential impact and likelihood, the controls that are in place, and those that could be put in place to mitigate the risks identified. The maintenance of this process is led by the Senior Leadership Team and overseen by the Development Sub-Group of the board.

At the last review, the principal risks and uncertainties facing the charity identified were loss of funding/impact of inflation on contracts and changes in health and social care policy. These risks are managed by developing strong strategic partnerships with funders and others, an organisation-wide efficiencies programme and planned diversification of funding sources.

### Financial Review

The financial statements comply with the Companies Act 2006, the provisions of 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), and the conditions in the company's memorandum and articles of association.

The movement in funds is shown on the Statement of Financial Activities on page 16.

### Principal Funding Sources

The Advonet Group and its consortium partners (Touchstone and Age UK Leeds) started to deliver the five-year contract for Advocacy in Leeds in April 2018. A three-year extension was awarded in 2023. This contract with Leeds City Council remains the major source of funding for the organisation, consistent with the prior year. (60% of income in 22/23; 62% of income in 21/22).

Other funding comes from several different sources including other departments of Leeds City Council, The West Yorkshire NHS Integrated Care Board (ICB), Comic Relief and The National Lottery Community Fund.

The Advonet Group does not use professional fundraisers or third parties to fundraise on our behalf. There have been no complaints about fundraising activity this year.

### Fundraising

Advonet, at present, only undertakes some small scale informal fundraising activities e.g. sponsored events. All amounts raised by fund raising activities are included in donations. Advonet does not use professional fundraisers or third parties to fundraise on our behalf. There have been no complaints about fundraising activity this year.

### Charity Reserves

#### Performance in year

During the year ended 31 March 2023 Advonet made a deficit of £102,254 (2022: surplus of £17,341). The unrestricted deficit was £105,833 (2022: surplus was £15,018).

Unrestricted reserves (excluding fixed assets and designated funds) were £386,640 at the end of the year. Information in relation to the charity's reserves policy is given below.

# Advonet

## Report of the Trustees for the year ended 31 March 2023

### **Designated funds**

The trustees had designated £40,000 of unrestricted reserves for spending on Community Advocacy under the Leeds City Council Adult Social Care contract. During the prior year, after discussions with Commissioners it was reallocated it to a Turn to Us project, a specialist self-advocacy/ peer advocacy project for parents with additional needs who are going through child protection processes. We are co-producing this pilot project with Leeds City Council Children and Families Protectorate, as well as with parents and carers.

In addition to the reserves requirement detailed above, the Board designated £100,000 of further funds from free reserves at the end of 20/21. This was in respect of projects which will enable The Advonet Group to use advocacy approaches to equip people in minoritized groups to be better socially included. For example, through the Leeds Advocacy Fund, we will offer community groups packages of advocacy training, together with small grants to enable them to offer advocacy to groups of people which our generic advocacy offer is struggling to reach. We will support grant holders to monitor efficacy, capture outcomes and secure continuation funding. Another project will involve us to expanding our training provision, so that we can share our learning and enable others to benefit from the insights of the people who use our services. In the first phase in 20/21, people with lived experience of Learning Disabilities and Autism were employed to train local professionals in awareness of communication needs and awareness; as well as training their peers to be better to understand issues like using health and social care and decision making.

### **Restricted funds**

The restricted funds at the end of March 2023 totalled £94,074 (2022: £83,117) and principally represents amounts held for Advocacy Awareness, Autism North, Leeds Independent Health Complaints Advocacy and Asking You! projects.

### **Advonet's Reserves Policy**

In forming a reserves policy, the Trustees have regard to the financial impact of the principal risks identified above.

The Advonet Group maintains an unrestricted cash reserve to provide a reasonable working balance between meeting existing commitments and recognising that there can sometimes be a delay in receiving grants or other income due.

The Board has undertaken a more detailed review of reserves requirements rather than the previous target of three months' salary costs (equating to c. £454,500k) and has reviewed the level of reserves required to take account of known liabilities and possible contingencies.

Free reserves (excluding fixed assets and designated funds) of the organisation as at the end of March 2023 are £393,838 (2022: £497,178) and therefore in excess of the amount required under the reserves policy by £68,040. Given the uncertain environment presented by the cost of living crisis the Trustees consider this to be a prudent position.

As part of the review of the financial status of the organisation, the trustees reviewed the financial forecast of the organisation for the next 12 months. This has been updated for the preparation of the financial statements and the trustees are comfortable that the basis of going concern for the preparation of the financial statements is appropriate.

### **Investment Policy**

The board continues to review the investment policy to ensure that the maximum investment returns are achieved, while not compromising the operational requirements and having regard to the acceptable level of investment risk.

The board has considered the most appropriate policy for the investment of funds and has decided that, given the current low return on investment obtainable investment in the form of cash remains the most appropriate policy. A higher interest deposit account has been opened with Unity Trust Bank in order to obtain a return on surplus funds. The charity has no present ethical investment stance.

The powers to invest are governed by the company Memorandum and Articles of Association which give the trustees the power to manage, invest and expend all monies belonging to the Company.

# Advonet

## Report of the Trustees for the year ended 31 March 2023

### Commitments

The Directors have not entered any commitments to future capital purchases at the balance sheet date (prior year: no commitments).

### Plans for Future Periods

In March 2023, Trustees adopted and launched a new strategic business plan to guide the organisation over the next five years. It was developed by staff, trustees, volunteers and other stakeholders through a number of meetings over a six-month period.



Over 2023/34, we will pursue these objectives as follows

### Sustainability

We will:

- Seek opportunities that will enable us to both diversify our funding and offer more advocacy to people in Leeds who need it but are missing out on it. We seek funding externally for projects, such as a service to help Deaf people access advocacy.
- Complete the review of our organisational structure, office accommodation, and other cost areas and implement a savings programme.

### Distinctive

We will:

- Continue to develop our lived experience-led social enterprise, which offers a menu of training and accessible information to agencies who are seeking to make their services more available to people with learning disabilities.
- Further develop as a 'grassroots capacity building' advocacy provider by running the second round of the Advocacy Development Fund.

### People-orientated

We will:

- Establish our Staff and Trustee Communications and Development Engagement Group (CoDE) Group to better coordinate how we connect with all stakeholders and ensure that our systemic advocacy issue makes the greatest possible difference.
- Hold quarterly focus groups of clients to ensure that the development of all our services is informed by the people.

### Collaborative

We will:

- Establish our Staff and Trustee Communications and Development Engagement Group (CoDE) Group to better coordinate how we connect with all stakeholders and ensure that our systemic advocacy issue makes the greatest possible difference.
- Hold Quarterly Focus Groups of clients to ensure that the development of all our services is informed by the people.

# Advonet

## Report of the Trustees for the year ended 31 March 2023

### High Quality

We will:

- Undertake our third assessment for the National Development Team Inclusion Quality and Performance Mark (the Advocacy Industry Standard) and apply all the learning from it.
- Continue to embed our ISO 9001-based Quality Improvement regime.

### Responsibilities of the Board of Trustees

The Trustees (who are also directors of Advonet for the purpose of Company law) are responsible for preparing a Trustees' Annual Report and Financial Statements in accordance with applicable law and UK Accounting Standards (UK Generally Accepted Accounting Practice).

Company law requires the Trustees prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of those resources, including income and expenditure, for the financial year. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is not appropriate to assume that the company will continue on that basis.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### Board of Trustees

The Board, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out in page 1.

In accordance with company law, as the company's directors, we certify that:

- So far as we are aware, there is no relevant audit information of which the company's auditors are unaware, or that income is not
- As the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

### Auditor

The auditor, Azets Audit Services Limited, is deemed to be reappointed under section 487(2) of the Companies Act 2006.

The Trustees' Report was approved by the Board of Trustees on 14/12/2023 and signed on its behalf by:

*Ralph Porter*

**R Porter  
Trustee**

# Advonet

## Independent Auditor's Report to the Members of Advonet

### Opinion

We have audited the financial statements of Advonet (the "parent charity") and its subsidiary (the "group") for the year ended 31 March 2023 which comprise the Consolidated Statement of Financial Activities, the Group and Charity Balance Sheets, the Consolidated Statement of Cash Flows and the related Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2023 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### Basis for opinion

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

### Conclusions relating to going concern

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

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

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

### Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# Advonet

## Independent Auditor's Report to the Members of Advonet

### Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report (incorporating the directors' report) has been prepared in accordance with applicable legal requirements.

### Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

### Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charitable Company and Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charitable Company or to cease operations, or have no realistic alternative but to do so.

### Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

# Advonet

## Independent Auditor's Report to the Members of Advonet

### Extent to which the audit was capable of identifying irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.
- Performing audit work over the timing and recognition of revenue and in particular whether it has been recorded in the correct accounting period.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control

### Use of our report

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Alan Sidebottom*

15/12/2023

**Alan Sidebottom**  
**Senior Statutory Auditor**

.....

**For and on behalf of Azets Audit Services Limited**  
**Statutory Auditor**

Triune Court  
Monks Cross Drive  
York  
YO32 9GZ

# Advonet

## Consolidated Statement of Financial Activities (including Income and Expenditure Account) for the year ended 31 March 2023

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	2023 Total £	2022 Total £
<b>Income from:</b>						
Donations and non-performance grants	3	1,473	-	-	1,473	4,282
Charitable activities	4	997,418	-	1,132,214	2,129,632	2,053,448
Gift of CHANGE's assets and activities		-	-	-	-	25,763
Other		4,956	-	-	4,956	-
<b>Total income</b>		1,003,847	-	1,132,214	2,136,061	2,083,493
<b>Expenditure on:</b>						
Charitable activities	5	805,058	140,000	1,293,257	2,238,315	2,066,152
<b>Total expenditure</b>		805,058	140,000	1,293,257	2,238,315	2,066,152
<b>Net income/(expenditure) before transfers</b>	6	198,789	(140,000)	(161,043)	(102,254)	17,341
<b>Transfers between funds</b>	14	(304,622)	132,620	172,002	-	-
<b>Net movement in funds</b>		(105,833)	(7,380)	10,959	(102,254)	17,341
Total funds brought forward	14,15	526,600	140,000	83,117	749,717	732,376
<b>Total funds carried forward</b>	14,15	420,767	132,620	94,076	647,463	749,717

The Statement of Financial Activities includes all gains and losses recognised in the current and previous years and all relates to continuing operations.

The notes on pages 19 to 34 form part of these financial statements.

A fully detailed Consolidated Statement of Financial Activities for the year ended 31 March 2022 is shown in note 20 to the financial statements.

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# Advonet

## Balance Sheets as at 31 March 2023

		Group		Charity	
	Notes	2023	2022	2023	2022
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	<b>10</b>	26,929	29,422	24,119	23,366
Investments	<b>11</b>	-	-	10	10
		26,929	29,422	24,129	23,376
<b>Current assets</b>					
Stock		15,577	9,100	15,577	9,100
Debtors	<b>12</b>	341,587	415,376	310,364	389,782
Cash at bank and in hand		687,743	789,925	664,338	717,526
		1,044,907	1,214,401	990,279	1,116,408
<b>Creditors:</b> Amounts falling due within one year	<b>13</b>	(424,373)	(494,106)	(387,457)	(432,008)
<b>Net current assets</b>		620,534	720,295	602,822	684,400
<b>Total net assets</b>	<b>15</b>	647,463	749,717	626,951	707,776
<b>Represented by:</b>					
Unrestricted charity funds:					
- General		420,767	526,600	400,257	484,659
- Designated		132,620	140,000	132,620	140,000
Restricted charity funds		94,074	83,117	94,074	83,117
<b>Total funds</b>	<b>14,15</b>	647,463	749,717	626,951	707,776

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies.

The notes on pages 19 to 34 form part of these financial statements.

14/12/2023

The financial statements were approved by the board of Trustees on ..... and signed on its behalf by:

*Ralph Porter*

**R Porter**  
**Trustee**

**Company registration number: 04229975**

# Advonet

## Consolidated Cash Flow Statement for the year ended 31 March 2023

	Notes	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Cash (used by)/generated by operations	<b>18</b>	(84,359)	13,658
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(17,823)	(18,241)
Net cash (used in) investing activities		(17,823)	(18,241)
<b>Change in cash and cash equivalents in the year</b>		(102,182)	(4,583)
Cash and cash equivalents at 1 April 2022		789,925	794,508
<b>Cash and cash equivalents at 31 March 2023</b>		687,743	789,925

# Advonet

## Notes to the Consolidated Financial Statements for the year ended 31 March 2023

### 1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### Charitable company information

The charitable company is limited by guarantee, with the liability of members limited to £1 per member. The charitable company is registered in England and Wales with the Charity Commission. The registered office is Unity Business Centre, 26 Roundhay Road, Leeds, LS7 1AB.

If upon winding up or dissolution of the charitable company there remain any assets, after satisfying all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having objectives similar to the Charity.

#### Accounting convention

The financial statements have been prepared on a going concern basis in accordance with 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 (FRS102) ("Charities SORP (FRS102)"), the Financial Reporting Standard applicable in the UK and Ireland (FRS 102), the Companies Act 2006 and the Charities Act 2011.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £1.

Advonet meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy notes.

On the grounds that the charitable company's results are consolidated into the charitable company's group accounts the charitable company has taken advantage of certain exemptions conferred by section 1.11 of FRS102 as follows:

- Exemption from presenting a charitable company statement of cash flows as a primary statement to the financial statements.

#### Going concern

The Trustees have at the time of approving the financial statements a reasonable expectation that the charitable company and group have adequate resources to continue in operational existence for the foreseeable future. The charitable company and group have cash reserves sufficient to meet immediate requirements. The Trustees have no intention to wind the charitable company up in the foreseeable future. It is considered that there are currently no material uncertainties which impact on the charitable company being able to continue in its current form. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### Basis of consolidation

The financial statements consolidate the results of the charitable company and its wholly owned subsidiary, Leep1 CIC, on a line by line basis. A separate Statement of Financial Activities (incorporating an Income and Expenditure Account) for the charitable company has not been presented as the charitable company has taken advantage of the exemption afforded by section 408 of the Companies Act 2006.

The income of the charitable company for the year was £1,913,015 (2022 - £1,837,933). There was no Gift Aid asset transfer (2022 - £nil) from the subsidiary. Expenditure amounted to £1,993,840 (2022 - £1,800,313). The net deficit of the charitable company for the year was £80,825 (2022 - £9,620 surplus).

# Advonet

## Notes to the Consolidated Financial Statements for the year ended 31 March 2023 (continued)

### Income

All income is included in the Consolidated Statement of Financial Activities when the group is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- *Donations and non-performance grants* are received by way of grants and donations. These amounts are included in full in the Consolidated Statement of Financial Activities in the year in which they are receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Where grants are received during the year which contain performance conditions to be met in future periods, the amount of the grant which relates to the future periods is shown as deferred grants and included within creditors.
- *Grants* where the income is related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.
- *Donated services:* The value of the services provided by volunteers has not been included. Further details of the contribution made by volunteers can be found in the annual report.

Income arising from grants and similar contracts specifically for the provision of activities or services which are provided as part of the charitable activities of the charity is recorded under the heading of income from charitable activities.

### Fund accounting

Funds held are either:

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees;
- Designated funds - these are funds allocated from the general fund or received from third parties which have no restrictions on their use but which are designated for a particular purpose according to the Trustees; or
- Restricted funds - these are funds that can only be used for particular restricted purposes, as specified by the donors, within the objects of the charity.

### Expenditure

Expenditure is recognised in the period in which it is incurred. Expenditure includes related value added tax which cannot be recovered. Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### Governance costs

Governance costs comprise all costs relating to public accountability of the charity and the group. The costs include statutory audit fees.

### Operating leases

Rentals applicable to operating leases are charged to the Consolidated Statement of Financial Activities on a straight line basis over the term of the lease.

### Staff costs

The costs of short term employee benefits are recognised as a liability and an expense where settlement of obligations does not fall within the same period.

Employee severance and redundancy pay is recognised within the accounts, on an accruals basis in the year in which the employee either left, or agreed to leave, the organisation.

### Pension costs

The group operates a defined contribution pension scheme. The pension cost in the Consolidated Statement of Financial Activities represents the contributions payable for the year.

# Advonet

## Notes to the Consolidated Financial Statements for the year ended 31 March 2023 (continued)

### Fixed assets and depreciation

Fixed assets are included on a historical cost basis. It is a policy of the trustees that individual items with a cost below £500 are not capitalised.

Depreciation is provided at the following rates and bases to write off the cost of tangible fixed assets over their estimated useful lives:

Fixtures, fittings and office equipment	33% straight line
Computer equipment	33% straight line

### Financial instruments

The group 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.

### Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity held for working capital. Bank overdrafts are shown within borrowings in current liabilities.

### Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid.

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end 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. Impairment losses are recognised in the income and expenditure account.

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the group 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.

### Creditors, loans and provisions

Creditors, loans and provisions are recognised where the group has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors, loans and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial liabilities are only derecognised when, and only when, the group's obligations are discharged, cancelled or they expire.

Amounts recognised as provisions are best estimates of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

### Taxation

The tax expense represents the sum of the tax currently payable.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. LEEP1's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

# Advonet

## Notes to the Consolidated Financial Statements for the year ended 31 March 2023 (continued)

### 2. Critical accounting estimates and judgements

In the application of the group'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, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The Trustees consider that there are no critical accounting estimates and judgements that have a material impact on these financial statements.

### 3. Donations and non-performance grants

	2023 £	2022 £
Donations	1,473	4,282

£nil of donations (2022: £nil) in the year were restricted.

# Advonet

## Notes to the Consolidated Financial Statements for the year ended 31 March 2023 (continued)

### 4. Income from charitable activities

For the year ended 31 March 2023	Unrestricted Funds £	Restricted Funds £	2023 £
<b>Local authority contracts:</b>			
Leeds City Council - Department of Adult Social Care	590,588	690,430	1,281,018
<b>Other contracts:</b>			
Kirklees Advocacy Hub	106,211	-	106,211
Leep1 contracts	4,079	-	4,079
<b>Other service income:</b>			
Ad-hoc advocacy	17,222	-	17,222
Additional service user income	5,196	592	5,788
Easy Read	56,215	-	56,215
<b>Other grants:</b>			
Asking You	-	64,602	64,602
Autism North CCG	-	66,344	66,344
Live Well Leeds	-	4,726	4,726
Safeguarding Project	-	3,021	3,021
Health Inequalities - Autism	-	52,158	52,158
LBGTQ+	-	54,947	54,947
Changemakers	-	55,987	55,987
Respite Review (LCC)	-	20,820	20,820
Police Cards	-	575	575
Sensory Inpatient Project	-	59,662	59,662
Autism - AIM Mentoring and Peer Support - TNL	-	50,985	50,985
Respect Project	-	2,193	2,193
Heritage Project	-	5,172	5,172
HEE Peer Support	441	-	441
Leep1 grants	49,225	-	49,225
<b>Café income:</b>			
Café daily takings	11,796	-	11,796
Café events catering	2,450	-	2,450
Café trainee income	36,360	-	36,360
<b>Other Leep1 income:</b>			
Income from activities	16,122	-	16,122
Training fee income	1,013	-	1,013
Member income	100,500	-	100,500
	997,418	1,132,214	2,129,632

# Advonet

## Notes to the Consolidated Financial Statements for the year ended 31 March 2023 (continued)

### 4. Income from charitable activities

For the year ended 31 March 2022	Unrestricted Funds £	Restricted Funds £	2022 £
<b>Local authority contracts:</b>			
Leeds City Council - Department of Adult Social Care	613,208	688,627	1,301,835
<b>Other contracts:</b>			
Kirklees Advocacy Hub	97,100	-	97,100
<b>Other service income:</b>			
Ad-hoc advocacy	22,754	-	22,754
Additional service user income	20,391	1,350	21,741
Easy Read	56,214	-	56,214
<b>Other grants:</b>			
Asking You	-	68,192	68,192
Autism North CCG	-	66,512	66,512
Autism - Big Lottery	-	32,692	32,692
Live Well Leeds	-	3,886	3,886
Safeguarding Project	-	1,399	1,399
Change	3,254	-	3,254
Health Inequalities - Autism	-	37,361	37,361
LGBTQ+	-	54,078	54,078
Changemakers	-	34,841	34,841
Respite Review (LCC)	-	2,839	2,839
Police Cards	-	(1,286)	(1,286)
Sensory Inpatient Project	-	12,237	12,237
Autism - AIM Mentoring and Peer Support - TNL	-	3,094	3,094
Leap1 grants	134,338	-	134,338
<b>Café income:</b>			
Café daily takings	10,181	-	10,181
Café events catering	330	-	330
Café trainee income	35,620	-	35,620
<b>Other Leap1 income:</b>			
Income from activities	7,484	-	7,484
Training fee income	1,882	-	1,882
Member income	44,870	-	44,870
	1,047,626	1,005,822	2,053,448

# Advonet

## Notes to the Consolidated Financial Statements for the year ended 31 March 2023 (continued)

### 5. Expenditure on charitable activities

For the year ended 31 March 2023	Unrestricted £	Restricted £	2023 Total £
<b>Direct costs:</b>			
Salaries, social security and pension (Note 8)	579,700	860,598	1,440,298
Age UK Leeds	-	42,993	42,993
Touchstone	-	26,424	26,424
Other subcontractors	7,189	7,284	14,473
Volunteer expenses	547	2,471	3,018
Project evaluation	2,801	2,690	5,491
Training	10,870	267	11,137
Recruitment	1,140	106	1,246
Travel	4,423	12,050	16,473
Subscriptions	2,548	253	2,801
Insurances	7,410	-	7,410
Activity costs	14,945	4,008	18,953
Café provision	9,363	-	9,363
	640,936	959,144	1,600,080
<b>Support costs:</b>			
Salaries, social security and pension (Note 8)	338,371	-	338,371
Computer costs	53,403	1,784	55,187
Premises costs	94,207	869	95,076
Communications	17,316	11,511	28,827
Printing, postage and stationery	6,106	1,024	7,130
Repairs and maintenance	31,956	-	31,956
Legal and professional	23,351	280	23,631
Bad debts	(137)	-	(137)
Depreciation	20,316	-	20,316
Irrecoverable VAT	6,786	-	6,786
Other	17,134	876	18,010
Bank charges	1,012	-	1,012
Allocation of shared resources	(317,769)	317,769	-
	292,052	334,113	626,165
<b>Governance costs:</b>			
Trustee and management meetings	1,836	-	1,836
Auditor's remuneration	10,234	-	10,234
	12,070	-	12,070
<b>Total expenditure on charitable activities</b>	<b>945,058</b>	<b>1,293,257</b>	<b>2,238,315</b>

# Advonet

## Notes to the Consolidated Financial Statements for the year ended 31 March 2023 (continued)

### 5. Expenditure on charitable activities (continued)

For the year ended 31 March 2022	Unrestricted £	Restricted £	2022 Total £
<b>Direct costs:</b>			
Salaries, social security and pension (Note 8)	586,262	768,818	1,355,080
Age UK Leeds	-	42,993	42,993
Touchstone	-	26,424	26,424
Other subcontractors	2,732	20,321	23,053
Volunteer expenses	1,065	803	1,868
Project evaluation costs	-	9,080	9,080
Training	14,696	325	15,021
Recruitment	5,367	586	5,953
Travel	3,673	7,011	10,684
Subscriptions	7,154	261	7,415
Insurances	9,584	-	9,584
Activity costs	4,743	2,280	7,023
Café provision	4,823	-	4,823
	640,099	878,902	1,519,001
<b>Support costs:</b>			
Salaries, social security and pension (Note 8)	284,143	-	284,143
Computer costs	50,206	576	50,782
Premises costs	77,301	-	77,301
Corporation tax	1,603	-	1,603
Communications	19,591	9,053	28,644
Printing, postage and stationery	9,506	1,150	10,656
Repairs and maintenance	19,536	-	19,536
Legal and professional	(6,571)	31,911	25,340
Bad debts	597	-	597
Depreciation	17,530	170	17,700
Irrecoverable VAT	5,199	-	5,199
Other	10,922	1,181	12,103
Bank charges	783	-	783
Allocation of shared resources	(251,423)	251,423	-
	238,923	295,464	534,387
<b>Governance costs:</b>			
Trustee and management meetings	380	202	582
Auditor's remuneration	12,182	-	12,182
	12,562	202	12,764
<b>Total expenditure on charitable activities</b>	<b>891,584</b>	<b>1,174,568</b>	<b>2,066,152</b>

# Advonet

## Notes to the Consolidated Financial Statements for the year ended 31 March 2023 (continued)

### 6. Net income/(expenditure) for the year

	2023 £	2022 £
This is stated after charging:		
Depreciation – owned assets	20,316	17,700
Operating lease charges	16,136	43,028
Auditor's remuneration - audit services	9,365	8,650
- other services	4,135	3,232

### 7. Trustees' remuneration, benefits and expenses

No trustees' remuneration or other benefits were paid for the year ended 31 March 2023 (2022: £nil).

Trustees' expenses paid for the year ended 31 March 2023 amounted to £268 (2022: £432).

### 8. Staff costs

	2023 £	2022 £
Wages and salaries	1,557,782	1,457,164
Sessional workers	14,699	4,714
National insurance	129,614	108,520
Pension costs	76,574	71,647
	1,778,669	1,642,045

The charity considers its key management personnel to comprise the Trustees, Chief Executive, Finance Director, Advocacy and Operations Director, and Partnership and Development Director. The total remuneration of the key management personnel was £167,196 (2022: £162,908).

Reimbursed expenses, which are all subject to the charity's processes of internal controls, do not form part of remuneration and are not included above.

No employee earned more than £60,000 per annum in the current or previous year.

	2023 No.	2022 No.
The average number of employees was:		
Administration and advocacy (excluding volunteers)	83	85

### 9. Taxation

The charitable activities of Advonet are potentially exempt from taxation under Chapter 3 of part 11 of the Corporation Tax Act 2010.

Leep1 CIC is not exempt to corporation tax and so surpluses are subject to a taxation charge – see Note 5.

# Advonet

## Notes to the Consolidated Financial Statements for the year ended 31 March 2023 (continued)

### 10. Tangible fixed assets

Group	Computer equipment	Fixtures, fittings and office equipment	Total
<b>Cost</b>			
Balance at 1 April 2022	145,670	76,537	222,207
Additions	17,823	-	17,823
Disposals	(93,338)	(50,601)	(143,939)
Balance at 31 March 2023	70,155	25,936	96,091
<b>Accumulated depreciation</b>			
Balance at 1 April 2022	119,572	73,213	192,785
Charge for the year	18,737	1,579	20,316
Depreciation eliminated on disposal	(93,338)	(50,601)	(143,939)
Balance at 31 March 2023	44,971	24,191	69,162
<b>Net book value</b>			
<b>At 31 March 2023</b>	25,184	1,745	26,929
<b>At 31 March 2022</b>	26,098	3,324	29,422

Charity	Computer equipment	Fixtures, fittings and office equipment	Total
<b>Cost</b>			
Balance at 1 April 2022	128,404	51,638	180,042
Additions	17,823	-	17,823
Disposals	(82,146)	(49,617)	(131,763)
Balance at 31 March 2023	64,082	2,021	66,103
<b>Accumulated depreciation</b>			
Balance at 1 April 2022	105,544	51,132	156,676
Charge for the year	16,712	358	17,070
Depreciation eliminated on disposal	(82,146)	(49,617)	(131,763)
Balance at 31 March 2023	40,110	1,873	41,983
<b>Net book value</b>			
<b>At 31 March 2023</b>	23,971	148	24,119
<b>At 31 March 2022</b>	22,860	506	23,366

# Advonet

## Notes to the Consolidated Financial Statements for the year ended 31 March 2023 (continued)

### 11. Investments

The consolidated financial statements include the results of Leep1 CIC, a company limited by guarantee (incorporated in England and Wales, registered number 07252221), its sole member being Advonet. The liability of the charity in the event of Leep1 CIC being wound up is limited by a sum not exceeding £1.

The principal activity of Leep1 CIC is that of providing independent advocacy and related/connected services.

Investment in the wholly owned subsidiary is carried at cost of £10 (2022: £10) in the balance sheet of the charity.

The trading results of the subsidiary company, as extracted from the unaudited financial statements, are summarised below:

	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
<b>Turnover</b>	223,045	245,560
Cost of sales	(20,238)	(15,606)
<b>Gross profit</b>	202,807	229,954
Administrative expenses	(224,236)	(220,629)
<b>Profit before tax</b>	(21,429)	9,325
Taxation on ordinary activities	-	(1,603)
<b>Profit for the financial year</b>	(21,429)	7,722
Retained earnings brought forward	41,951	34,229
<b>Retained earnings carried forward</b>	20,522	41,951

Income earned and expenditure incurred by Leep1 CIC have been recognised within the charitable activities of Advonet's consolidated accounts on the basis that these activities are deemed to have charitable intentions and purposes.

### 12. Debtors

	<b>Group</b>		<b>Charity</b>	
	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
Trade debtors	281,164	365,730	261,496	347,697
Other debtors	10,245	10,245	9,445	9,445
Prepayments and accrued income	50,178	39,401	39,423	32,640
	341,587	415,376	310,364	389,782

### 13. Creditors – Amounts falling due within one year

	<b>Group</b>		<b>Charity</b>	
	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
Trade creditors	46,295	32,594	46,118	31,474
Accruals	77,791	94,290	62,540	81,990
Other creditors	11,983	12,734	1,473	1,189
Tax and social security	15,429	26,231	15,420	24,619
Deferred income	272,875	328,257	261,906	292,736
	424,373	494,106	387,457	432,008

# Advonet

## Notes to the Consolidated Financial Statements for the year ended 31 March 2023 (continued)

### 13. Creditors – Amounts falling due within one year (continued)

	Group		Charity	
	2023	2022	2023	2022
Deferred income	£	£	£	£
Brought forward	328,257	164,598	292,736	92,134
Released in the year	(328,257)	(164,598)	(292,736)	(92,134)
Deferred in the year	272,875	328,257	261,906	292,736
Carried forward	272,875	328,257	261,906	292,736

# Advonet

## Notes to the Consolidated Financial Statements for the year ended 31 March 2023 (continued)

### 14. Funds summary

For the year ended 31 March 2023	Balance 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance 31 March 2023 £
<b>Unrestricted:</b>					
Charity core activities	526,600	1,003,847	(805,058)	(304,622)	420,767
<b>Designated funds:</b>					
RPR waiting list reduction	-	-	-	29,620	29,620
Easy Read & Training	-	-	-	25,000	25,000
Finance Officer and Business Development role	-	-	-	33,000	33,000
Advocacy development	-	-	-	45,000	45,000
ASC community	140,000	-	(140,000)	-	-
	140,000	-	(140,000)	132,620	132,620
<b>Restricted:</b>					
Advocacy Awareness	3,073	-	(3,073)	-	-
Leeds Independent Health Complaints Advocacy	45,482	204,000	(216,093)	14,000	47,389
Leeds Independent Mental Capacity Advocacy	-	246,000	(372,345)	126,345	-
Autism – National Lottery	(198)	-	-	198	-
Leeds Independent Mental Health Advocacy	-	200,000	(190,901)	-	9,099
Leeds Care Act Advocacy	-	25,000	(56,452)	31,452	-
Autism North	1,346	66,936	(51,475)	(19,993)	(3,186)
Asking You!	33,273	64,602	(66,719)	-	31,156
Live Well Leeds	-	4,726	(4,726)	-	-
Safeguarding Project	408	3,021	(3,021)	-	408
Health Inequalities	-	52,158	(52,158)	-	-
ICB Funding - Autism Hubs in North Leeds	(168)	-	(18,861)	20,000	971
LGBTQ+	-	54,947	(51,140)	-	3,807
Changemakers	-	55,986	(51,455)	-	4,531
AIM Consultancy for YAAMHEP	25	-	-	-	25
Respite Review	-	20,821	(20,821)	-	-
Police Cards	-	575	(575)	-	-
Sensory Inpatient	-	59,661	(59,661)	-	-
Autism - AIM Mentoring & Peer Support	-	50,985	(50,985)	-	-
Respect Project	(124)	17,623	(17,623)	-	(124)
Heritage Project	-	5,173	(5,173)	-	-
	83,117	1,132,214	(1,293,257)	172,002	94,076
<b>Total funds</b>	<b>749,717</b>	<b>2,136,061</b>	<b>(2,238,315)</b>	<b>-</b>	<b>647,463</b>

### Funds summary

Transfers from Autism North were made to CCG Funding – Autism Hubs in North Leeds as these are related contracts but split for the records of the charity.

# Advonet

## Notes to the Consolidated Financial Statements for the year ended 31 March 2023 (continued)

For the year ended 31 March 2022	Balance 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance 31 March 2022 £
<b>Unrestricted:</b>					
Charity core activities	511,582	1,077,671	(891,584)	(171,069)	526,600
<b>Designated funds:</b>					
ASC community	140,000	-	-	-	140,000
<b>Restricted:</b>					
Advocacy Awareness	6,684	-	(555)	(3,056)	3,073
Leeds Independent Health Complaints Advocacy	36,538	204,965	(200,300)	4,279	45,482
Leeds Independent Mental Capacity Advocacy	-	246,000	(335,587)	89,587	-
Autism – National Lottery	-	32,693	(29,172)	(3,719)	(198)
Leeds Independent Mental Health Advocacy	-	200,000	(270,406)	70,406	-
Leeds Care Act Advocacy	-	25,000	(58,824)	33,824	-
Autism North	4,837	66,512	(52,633)	(17,370)	1,346
Asking You!	32,903	69,541	(60,717)	(8,454)	33,273
Live Well Leeds	(96)	3,886	(3,886)	96	-
Safeguarding Project	-	11,399	(10,715)	(276)	408
Health Inequalities	(72)	37,361	(39,085)	1,796	-
ICB Funding - Autism Hubs in North Leeds	-	-	(20,407)	20,239	(168)
LGBTQ+	-	54,078	(48,277)	(5,801)	-
Changemakers	-	34,841	(28,273)	(6,568)	-
AIM Consultancy for YAAMHEP	-	-	(6,605)	6,630	25
Respite Review	-	2,839	(52)	(2,787)	-
Police Cards	-	1,376	(1,137)	(239)	-
Sensory Inpatient	-	12,237	(7,473)	(4,764)	-
Autism - AIM Mentoring & Peer Support	-	3,094	(464)	(2,630)	-
Respect Project	-	-	-	(124)	(124)
	80,794	1,005,822	(1,174,568)	171,069	83,117
<b>Total funds</b>	<b>732,376</b>	<b>2,083,493</b>	<b>(2,066,152)</b>	<b>-</b>	<b>749,717</b>

### Designated Funds:

**ASC Community Funding from Leeds City Council:** ASC received in respect of community advocacy and used to pay for the Turn to Us Project delivered in conjunction with Leeds City Council Family First team and Leeds Relational Practice Centre.

Over the year an Infrastructure fund was used to pay for a business development role in the Central Services Team and an additional Finance Officer in the Finance Team. This investment was decided upon to strengthen the organisation's back-office functions.

RPR waiting list reduction – funds set aside to reduce waiting times re RPR

Easy Read and Training – funds set aside for the Easy Read and Training Social Enterprise

Finance Officer and Business Development role funds for the finance officer in the Finance Team and the Business Development Role in Central Services

Advocacy development – funds designated to develop advocacy within Leeds.

# Advonet

## Notes to the Consolidated Financial Statements for the year ended 31 March 2023 (continued)

### 14. Funds summary (continued)

#### **Restricted Funds:**

All restricted funds are income which has been given for a specific purpose. The funds are not available for use for anything other than the specific project the funding was issued for.

**Leeds Independent Health Complaints Advocacy:** This is independent health complaints advocacy which is required to be commissioned by local authorities. This advocacy support is aimed at empowering anyone in the Leeds area to resolve a complaint about healthcare commissioned or provided by the NHS in England.

**Leeds Independent Mental Capacity Advocacy:** instructed and non-instructed advocacy support in accordance with the Mental Capacity Act.

**Leeds Independent Mental Health Advocacy:** provision of instructed advocacy support in accordance with the Mental Health Act 1983.

**Autism - National Lottery:** Funding by National Lottery Reaching Communities Fund for mentoring and support within the Autism Community.

**Leeds Care Act Advocacy:** provision of instructed advocacy support in accordance with the Care Act 2014.

**Autism North:** Leeds North Clinical Commissioning Group funding for Autism hubs in North Leeds.

Autism North provides funding for our autism hubs in different areas of Leeds. The hubs offer advocacy support and information and signposting services.

**Asking You!:** This is funding provided by Leeds City Council. This funding is used for a project to get people with learning disabilities involved in the services they use. This is through engagement in People's Parliament and also by being involved in the new strengths based approach by Adult Social Care.

**LGBTQ+:** National Lottery funded project to address exclusion experienced by LGBTQ + and people with a learning disability to enable them to connect more effectively with the wider LGBTQ+ Community, through self-advocacy workshops and peer support.

**Changemakers:** Funding awarded by Comic Relief to support autistic adults in West Yorkshire with their mental health via support groups and access to key resources.

#### **Health Inequalities**

AIM: pilot work supporting a Local Care Partnership (The Light Surgery and Leeds Student Medical Practice) to increase access to healthcare for autistic people: training to health professionals and peer support. This was initially applied for through WYHHCP and taken up by Leeds CCG.

#### **Sensory Inpatient**

AIM: pilot work supporting a Local Care Partnership (The Light Surgery and Leeds Student Medical Practice) to increase access to healthcare for autistic people: training to health professionals and peer support. This was initially applied for through WYHHCP and taken up by Leeds CCG.

#### **Autism – AIM Mentoring & Peer Support**

Funded by the National lottery 3 years from Jan 2022: to expand autism mentoring and one to one peer support provision locally (Leeds AIM).

# Advonet

## Notes to the Consolidated Financial Statements for the year ended 31 March 2023 (continued)

### 15. Analysis of net assets between funds

For the year ended 31 March 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fixed assets	26,929	-	-	26,929
Net current assets	393,838	132,620	94,076	620,534
<b>Total funds</b>	<b>420,767</b>	<b>132,620</b>	<b>94,076</b>	<b>647,463</b>

For the year ended 31 March 2022	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fixed assets	29,422	-	-	29,422
Net current assets	497,178	140,000	83,117	720,295
<b>Total funds</b>	<b>526,600</b>	<b>140,000</b>	<b>83,117</b>	<b>749,717</b>

### 16. Commitments – Group and Charity

#### *Operating lease commitments*

The total future minimum lease payments under non-cancellable operating are as follows:

	2023 £	2022 £
<b>Expiry date:</b>		
Within one year	56,488	27,624
Between two and five years	18,659	25,444
	<b>75,147</b>	<b>53,068</b>

#### *Capital commitments*

At 31 March 2023 the charity had not approved any capital expenditure which has not been contracted for, nor entered any contracts for, capital expenditure which were not provided for (2022: £nil).

### 17. Related party transactions

During the year Advonet subcontracted to Age UK Leeds, Touchstone and Sign Health (2022: Age UK Leeds, Touchstone and Sign Health). Note 5 includes details of amounts paid to these parties for subcontracted advocacy work. Touchstone is a charity which has a director/trustee in common.

In October 2018, Advonet also entered into partnership with Touchstone in delivering advocacy work for the Kirklees Advocacy Hub. Total income received from Touchstone as part of this partnership is disclosed within this balance in Note 4 of the Financial Statements.

During the year, in addition to the recharge of expenses, Advonet charged Leep1 CIC (a subsidiary) management charges amounting to £32,322 (2022: £27,003). At the year end, Leep1 CIC owed Advonet £9,533 (2022: £7,084) which is included within trade debtors.

# Advonet

## Notes to the Consolidated Financial Statements for the year ended 31 March 2023 (continued)

### 18. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net movement in funds	(102,254)	17,341
<b>Adjustments for:</b>		
Depreciation charges	20,316	17,700
Increase in stock	(6,477)	(934)
Decrease /(increase) in debtors	73,789	(163,082)
Decrease in creditors	(14,351)	(21,026)
Increase in deferred income	(55,382)	163,659
<b>Net cash (used in) provided by operating activities</b>	<b>(84,359)</b>	<b>13,658</b>

### 19. Analysis of net debt

Both during the current and previous year, and at the year end, the charitable group did not hold any borrowings or debt.

### 20. Comparative Consolidated Statement of Financial Activities (Including Income and Expenditure Account) for the year ended 31 March 2022

	Unrestricted funds £	Designated funds £	Restricted funds £	2022 Total £
<b>Income from:</b>				
Donations and non-performance grants	4,282	-	-	4,282
Charitable activities	1,047,626	-	1,005,822	2,053,448
Gift of CHANGE's assets and activities	25,763	-	-	25,763
<b>Total income</b>	<b>1,077,671</b>	<b>-</b>	<b>1,005,822</b>	<b>2,083,493</b>
<b>Expenditure on:</b>				
Charitable activities	891,584	-	1,174,568	2,066,152
<b>Total expenditure</b>	<b>891,584</b>	<b>-</b>	<b>1,174,568</b>	<b>2,066,152</b>
<b>Net income/(expenditure) before transfers</b>	<b>186,087</b>	<b>-</b>	<b>(168,746)</b>	<b>17,341</b>
<b>Transfers between funds</b>	<b>(171,069)</b>	<b>-</b>	<b>171,069</b>	<b>-</b>
<b>Net movement in funds</b>	<b>15,018</b>	<b>-</b>	<b>2,323</b>	<b>17,341</b>
Total funds brought forward	511,582	140,000	80,794	732,376
<b>Total funds carried forward</b>	<b>526,600</b>	<b>140,000</b>	<b>83,117</b>	<b>749,717</b>