

Registered number: 04229975

Charity number: 1126132

ADVONET

(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2024

Trustees	M Ahmed (resigned 9 December 2023) R Beck S Burke (appointed 6 December 2023) W Case (resigned 30 August 2024) J Champaneria (appointed 3 July 2024) M Ghosh (appointed 3 July 2024) S Gill (resigned 19 June 2024) P C Gleeson (resigned 6 December 2023) P J Gruen E Long (appointed 13 September 2023, resigned 25 July 2024) I Nip Dr M Roberts (appointed 3 July 2024) R Porter K Tandel E V Williams M M Yip
Company registered number	04229975
Charity registered number	1126132
Registered office	Unity Business Centre 26 Roundhay Road Leeds LS7 1AB
Company secretary	R S Whitmore (appointed 3 July 2024) P S Bramson (resigned 3 July 2024)
Independent auditors	BHP LLP 2 Rutland Park Sheffield S10 2PD
Bankers	Unity Trust Bank plc Four Brindleyplace Birmingham B1 2JB
Key management personnel	P Bramson - Chief Executive (resigned July 2024) L Kelly - Finance Director (resigned May 2023) W Cork - Partnership and Development Director N Hussain - Advocacy Director A Ellis - CEO L Ebel - Finance Manager (appointed July 2023)

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report together with the audited financial statements of the charity for the 1 April 2023 to 31 March 2024. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) 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).

Since the group and the charity qualify as small under section 383 of the Companies Act 2006, the Group strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Introduction to the Trustee's Report**a. Chair's Introduction**

The past year has been tinged with a sense of suspense, with the potential for a change in government and a shift in the future direction of Health and Social Care looming large. The cost-of-living crisis has continued to significantly impact our staff, volunteers and clients. We have continued to work with many individuals with complex needs, whose access to essential services and support has been constrained by the ongoing shortage of resources in health, social care and the wider public sector. Despite these challenges, the unwavering dedication and hard work of our colleagues have led to many significant achievements, both large and small.

Peter Gruen, Chair of The Advonet Group

b. Context of the Report

This report was prepared by the Board of Trustees. It contextualises the consolidated financial statements of the charity and its subsidiary, Leep1 CIC, for the year ending 31 March 2024. The financial statements are prepared to meet the requirements of a directors' report and accounts for Companies Act purposes.

They comply with the Charities Act 2011, the Companies Act 2006, the Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

This report provides a detailed overview of The Advonet Group, a Leeds-based provider of advocacy-related services. It includes the following sections:

- 2.0 **Introduction to The Advonet Group:** An introduction to our organization and the advocacy services we provide.
- 3.0 **Objectives and Activities:** An explanation of our objectives and the activities we undertake to achieve them.
- 4.0 **Vision, Mission, and Values:** A presentation of our vision, mission, and core values that guide our work.
- 5.0 **Annual Summary:** A summary of our activities over the past year, highlighting key achievements and milestones.
- 6.0 **Future Plans:** An outline of our plans and priorities for the coming year, focusing on continued growth and service enhancement.

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

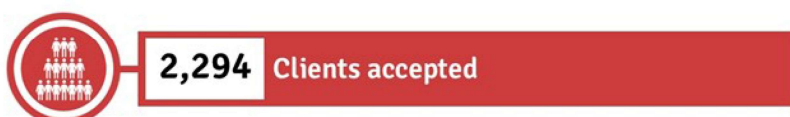
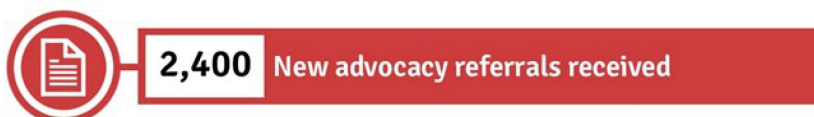
The Advonet Group



Advonet, short for Advocacy Network, was established in 2021 as an advocacy infrastructure organisation for Leeds. Initially, it was jointly managed by three long-standing local advocacy providers: Advocacy for Mental Health, Dementia Advocacy, and Advocacy. In 2015, these organisations merged to form a single entity. Subsequently, Advonet rebranded itself as The Advonet Group to reflect its dual role in delivering advocacy services and hosting a variety of user-led projects, each with its own distinct identity, under the Advonet umbrella.

In 23/24 The Group consisted of:

a. The Advocacy Services in Leeds



- **Care Act Advocacy:** Supporting individuals to understand their rights under the Care Act and be fully involved in local authority assessments, care reviews, care planning, and safeguarding processes.
- **Independent Mental Capacity Act Advocacy (IMCA):** Providing independent safeguards for those unable to make important decisions, ensuring their involvement in major life decisions and that these decisions are made in their best interests.
- **Relevant Person's Representative (RPR) Advocacy:** Supporting and representing individuals deprived of their liberty under the Mental Capacity Act 2005 Deprivation of Liberty Safeguards (DoLS), ensuring their rights are upheld and their care is in their best interests.
- **Independent Mental Health Advocacy (IMHA):** Helping individuals understand their rights under the Mental Health Act, supporting them in decisions about their care and treatment.
- **Independent Health Complaints Advocacy:** Assisting individuals who wish to complain about NHS services, providing information and support through the NHS complaints procedure.
- **Community Advocacy:** This heading covers advocacy which unlike the others listed above there is no legal entitlement to. We changed delivery model this year to a hub model. We invite individuals to our community hubs in various Leeds locations, including a virtual hub. These hubs focus on self-advocacy, equipping clients with ideas and tools to address their advocacy issues.

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

The Advonet Group (continued)

b. Learning Disabilities Services

c. 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.

d. Leep1



This service is a self-advocacy project for adults with a learning disability. It is also a separate user led organisation and CIC. 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.

e. Cafe 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.

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

The Advonet Group (continued)

f. Autism AIM Services



g. 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.

h. 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.

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

The Advonet Group (continued)

i. Bradford and Craven Autism AIM



A pilot project that launched in summer 2023, Bradford and Craven Autism AIM provides information and signposting, one-to-one peer support and a Health Access Project for autistic adults who get little or no funded support in the Bradford, Airedale, Wharfedale and Craven areas.

j. CHANGE



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 Outspoken LGBTQ+ Inclusion Project alongside Yorkshire MESMAC.

The CHANGE team under the leadership of the Development Director has recently sought to combine its commitment to promoting the human rights of people with learning disabilities with the spirit of social enterprise by providing the following services available for purchase through their new website:

- Easy read and accessible resources, including booklets and images.
- Training around learning disability awareness.

The Advonet Group's Aims and Objectives

The objectives of The Advonet Group 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 their Board Awayday. The Trustees have referred to the guidance issued by the Charity Commission on public benefit when reviewing our aims and objectives.

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

This review encompasses what we achieved and the outcomes of our work over the year ended 31 March.

a. The Advonet Group's 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.

The Advonet Group's Group Achievements in 23-24

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.

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

The Advonet Group's Group Achievements in 23-24 (continued)

a. Overall Achievements of The Advonet Group

Advocacy Support: We provided advocacy support or involvement opportunities for 2,454 people.

Advocacy Development Fund: The Board launched the second round of the Advocacy Development Fund, using reserves to support community organisations working with specific communities of interest. Awards were made to:

TransLeeds: Supporting the Transgender, Non-Binary, and Gender Expansive Community in and around Leeds to develop their community advocacy offer.

Leeds Refugee Forum: Assisting in the development of an advocacy service for refugee and asylum seeker communities.

Slate: A furniture workshop and retail outlet providing work and training opportunities for adults with learning disabilities. The funding enabled volunteers to set up a self-advocacy group.

Damasq: A Leeds-based nonprofit organisation focused on uniting communities, received funding to offer advocacy to migrant communities.

Trustees led the selection process in November 2023, building on the success of the first round. It is predicted that over 1,000 people will benefit from these awards. This initiative also allows small grassroots organisations to learn about advocacy, and The Advonet Group to make its 'generic' advocacy more inclusive. We plan to celebrate this mutual learning at a city-wide event in 2025.

Investors in Volunteering Accreditation: We were awarded our Investors in Volunteering accreditation for the third time. The assessor highlighted many positive aspects from our volunteers and provided useful pointers for the future. We plan to launch our new Volunteer Strategy in January 2025.

Management and Leadership Streamlining : We streamlined the Management and Senior Leadership Team, flattening the structure to create greater synergies and capacity for development. From autumn 2024, the Senior Team will include the Development Director, Finance Manager, Autism Services Manager, Advocacy Manager, Learning Disabilities Service Manager and Quality & Performance Manager.

b. Advocacy Services

In 2023/24, the Advocacy Management Team prepared to roll out the 1.2 Representative (Rep) advocacy, developed in collaboration with commissioners to address a pressing need for Leeds citizens. A 1.2 Rep is appointed to support individuals who lack the capacity to consent to restrictions on their freedom and may be deprived of their liberty in a community or domestic setting and is authorised by the court of protection . The 1.2 Rep ensures that the individual's rights are upheld, their care is in their best interests and they are involved as much as possible in decisions about their lives.

c. Learning Disabilities Services

In early 2024, Leep1 (with support from Asking You!) worked on setting up their Leep1 Inclusion For Employment (LIFE) project. Work on that, including helping participants to speak up for themselves when trying to get into employment, begins this summer.

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


The Advonet Group's Group Achievements in 23-24 (continued)

d. Autism AIM Services

- In 2023-24, Leeds Autism AIM actively supported 409 people, with 513 new referrals received. 190 unique visitors came to their Autism Hub sessions, with an average of 20 attending each drop-in. On their website, the AIM team's resources were downloaded nearly 2,500 times.
- In the autumn of 2023, the entire Autism AIM service picked up the Outstanding Service prize at the National Advocacy Awards.
- In the autumn of 2023, in partnership with Bradford District Care NHS Foundation Trust, the Bradford project won at the Celebrate as One awards for their work on sensory audits of mental health inpatient settings.
- In the Bradford AIM project's first year, the project supported 88 people, including 39 people through one-to-one peer support and 26 people through its Health Access Project. From summer 2024, the project was awarded an extra year's funding having met all its targets. They also co-facilitate mental health peer support groups with the Mental Health Equity Project team and have replaced one-to-one peer support with post-diagnostic support for the coming year.

The Future

In March 2024, during their annual awayday, Trustees decided to focus the organisation's energies on 'Thriving in Challenging Times' due to the current uncertainty in Health & Social Care. They believed the future landscape would become clearer after the upcoming election. Between March and June, Trustees adapted the existing five-year Strategic Plan into a more focused two-year business plan. Staff were consulted on the initial draft, and the new plan was adopted in June.

Strategic Business Plan: 2024-2026 	OUR GOALS	OUR OBJECTIVES
	<ul style="list-style-type: none"> • Stabilisation: Strengthen financial resilience; optimise operational efficiency; enhance governance practices; Improve staff recruitment and retention. • Opportunities: Identify innovative funding sources; collaborate with local partners; leverage technology for improved service agility; use data-driven decision-making. 	<ul style="list-style-type: none"> • Sustainability: Stabilise income; prepare for growth; diversify income, base decisions on data insights • Quality: Maintain high-quality advocacy services; regularly assess impact and client satisfaction • Collaboration: Lead annual campaign; develop new work with partners • People: Pay market rate salaries; define career paths; promote wellbeing
	KEY PERFORMANCE INDICATORS	CHALLENGES
	<ul style="list-style-type: none"> • Finances: Maintain reserve fund; balanced budget • Client impact: Aim for 80% advocacy client satisfaction; increase self-advocacy participation • Visibility and Collaboration: Get regular media coverage every three months; partner with at least three other orgs • People: Aim for 85% staff retention annually; monitor turnover and address concerning trends 	<ul style="list-style-type: none"> • Financial pressure: Funding cuts; growing demand • Health & Social Care Landscape: Adapt to funding shortages and growing demand • Advocacy Accessibility: Reach marginalised groups • Competition: Attracting and retaining talent • Burnout: Address staff workload and stress • Inclusivity: Ensure staff/vols reflect who we work with

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

The Future (continued)

To deliver our plan over the next year, we will focus on the following actions:

Stabilisation

- Secure replacement funding for expiring grants and prepare for the upcoming contract review.
- Task the Staff and Trustee Involvement Group with leading a productivity review.
- Develop a data utilisation plan to enable data-driven decision-making.

Quality

- Create an accessible performance dashboard, including compliance metrics, for Board and staff assurance.
- Conduct six annual staff and trustee audits to ensure continuous improvement.

Collaboration

- Partner with external organisations to conduct at least one campaign aimed at enhancing system learning in Leeds.

People

- The Staff and Trustee Group will implement a pay and benefits review programme to ensure we offer a competitive compensation package.

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 Trustee. They receive no remuneration, and any expenses are shown in Note 12 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.

There are 14 places 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 of the communities which 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 Recruitment and Development Process

Potential trustees first meet with the CEO to learn about the role. Following this meeting, they are encouraged to attend board meetings as observers. If they remain interested, they are interviewed by the Chair and another trustee. Upon joining the Board, new trustees are immediately offered an induction to familiarize themselves with the organisation's policies, procedures, and structures. All trustees attend a formal induction session with the Chair and the Chief Executive. Trustees undergo an annual performance review with the Chair. They also have access to the organisation's online training programme. Additional training is provided to trustees individually or as a group, based on emerging training needs.

Annual audits capture Trustees' skills and key characteristics in order to facilitate targeted recruitment when a vacancy occurs.

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

Structure Governance and Management (continued)

Board and Leadership Structure

The Board meets at least four times a year and is responsible for the strategic direction and governance of the organisation, as well as determining its policies. Throughout the financial year, the Resources, Quality & Operations and Development sub-groups also meet quarterly.

Sub-Groups:

Resources Sub-Group: Focuses on finance, health and safety, and data protection.

Quality & Operations Sub-Group: Concentrates on service delivery, the quality regime, policies and procedures, service quality, and HR.

Development Sub-Group: Deals with communications, horizon scanning, and business development strategy.

The sub-groups delve into greater detail about the organisation's activities and plans.

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

In 2023/24, the Senior Leadership Team was restructured, with the roles of Advocacy Director, Inclusion Projects Director, and Finance Director removed. The new team now includes the Development Director, Finance Manager (also responsible for data protection), three Service Area Managers and a Quality & Performance Manager (responsible for compliance).

The Advonet Group: Report of the Trustees for the year ended 31 March 2024

Key management remuneration

During the financial year ending 31 March 2024, the Senior Leadership Team, listed above made up the organisation's key personnel.

The key management's pay award is set by the Board following a benchmarking exercise which 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 and Opportunity Management

The charity trustees have given consideration to the major risks to which the charity is exposed and satisfied themselves that systems or procedures are established in order to manage those risks.

The Board Development Subgroup conducts a quarterly review of the risks and opportunities facing the organisation. The full Board completes a comprehensive review during its Annual Awayday. These findings are documented in the Risk Register, which considers Governance, Operational, Financial, and Environmental/Social/Political factors.

The register assesses the potential impact and likelihood of each risk, the existing controls and additional measures that could mitigate these risks. The Senior Leadership Team maintains this process, with oversight from the Development Subgroup.

At the last review, the principal risks and uncertainties identified were the loss of funding, the impact of inflation on contracts and staff retention and changes in health and social care policy. These risks are managed by developing strong strategic partnerships with funders and other stakeholders, implementing an organisation-wide efficiencies programme and diversifying funding sources.

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

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 15.

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. (56% of income in 23/24; 60% of income in 22/23).

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.

Charity Reserves**Performance in year**

During the year ended 31 March 2024 Advonet made a deficit of £87,816 (2022/23: deficit of £102,254).

Information in relation to the charity's reserves policy is given below.

This year the Board has drawn on the organisation's free reserves for the following Designated funds:

- The Advocacy Development Fund created to enable The Advonet Group to fund community groups to use advocacy approaches to equip people in minoritized groups to be better socially included. This approach is building capacity and seeding new partnerships to help the organisation increase the inclusivity of our advocacy offer.
- Scoping our Easy Read and Training Social Enterprise with support of a consultant social entrepreneur.
- An additional Finance Role to help optimise the finance function for the future.
- An additional Business Support Role to lead a range of business development activities.

In addition, the organisation has drawn on reserves to support staff to cope with a cost-of-living crisis offering a 3% pay rise and a one-off cost-of-living payment.

Restricted funds

The restricted funds at the end of March 2024 totalled £141,536 principally represents amounts held for Leeds Independent Health Complaints Advocacy, Leeds Independent Mental Health Advocacy, LGBTQ+ and Asking You! projects.

The Advonet Group's Reserves Policy

In forming a reserves policy, the Trustees have taken into account 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' operating costs totalling £231,159 and has reviewed the level of reserves required to take account of known liabilities and possible contingencies.

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

The Risk and Opportunity Register

As detailed above, this reviewed on a regular basis and informs the Reserves Policy to ensure that we capture funds that enable us to deal with known risks in a sustainable way.

The required reserves estimate as at 31 March 2024 is £231,159 following our annual review, using our established methodology. Free reserves (excluding fixed assets and designated funds) of the organisation as at the end of March 2024 are £271,792 (2023: £393,838). This means that we are currently £40,633 above our reserves target.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the group and the charity and of their incoming resources and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the group will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the group and the charity's transactions and disclose with reasonable accuracy at any time the financial position of the group and the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the group and the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditors are aware of that information.

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

Auditors

The auditors, BHP LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Signer ID: CHAKOIO4SH...

E V Williams

Date: 30/01/2025 GMT

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ADVONET

We have audited the financial statements of Advonet (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2024, which comprise the consolidated statement of financial activities, the consolidated balance sheet, the company balance sheet, the consolidated statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2024, and of the group's incoming resources and application of resources, including 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 responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company 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 and parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

ADVONET

(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ADVONET (CONTINUED)

We have nothing to report in this regard.

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, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' 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 directors' 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 by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

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

In preparing the financial statements, the trustees are responsible for assessing the group and parent charitable company'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 group or parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor 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

ADVONET

(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ADVONET (CONTINUED)

decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- the engagement responsible individual ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable group through discussions with management and trustees and from our knowledge and experiences of the sector;
- we focussed on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable group, including Charities Act 2011, Companies Act 2006, GDPR, employment law, food standards agency and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and trustees;
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable group's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by;

- making enquiries of management and trustees as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risks of fraud through management bias and override controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in note 3 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance including Finance and Audit Committee;
- enquiring of management as to actual and potential litigation and claims.

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 is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the FRC's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

ADVONET

(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ADVONET (CONTINUED)

Use of our report

This report is made solely to the charitable company'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 charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Signer ID: WKOLTHN6RI...

Rachel Heath (Senior statutory auditor)

for and on behalf of

BHP LLP

Chartered Accountants

2 Rutland Park

Sheffield

S10 2PD

Date: 30/01/2025 GMT

ADVONET**(A company limited by guarantee)**

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	4	6,082	-	6,082	1,473
Charitable activities	5	965,066	1,269,500	2,234,566	2,129,632
Investments	6	5,417	-	5,417	1,965
Other income	7	2,150	-	2,150	2,991
Total income		978,715	1,269,500	2,248,215	2,136,061
Expenditure on:					
Charitable activities	9	924,639	1,412,995	2,337,634	2,238,315
Total expenditure		924,639	1,412,995	2,337,634	2,238,315
Net income/(expenditure) before taxation		54,076	(143,495)	(89,419)	(102,254)
Taxation		1,603	-	1,603	-
Net income/(expenditure) after taxation		55,679	(143,495)	(87,816)	(102,254)
Transfers between funds	18	(190,955)	190,955	-	-
Net movement in funds		(135,276)	47,460	(87,816)	(102,254)
Reconciliation of funds:					
Total funds brought forward		553,387	94,076	647,463	749,717
Net movement in funds		(135,276)	47,460	(87,816)	(102,254)
Total funds carried forward		418,111	141,536	559,647	647,463

The Consolidated statement of financial activities complies with the requirements for an income and expenditure account under the Companies Act 2006 and includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

ADVONET**(A company limited by guarantee)**REGISTERED NUMBER: 04229975

CONSOLIDATED BALANCE SHEET*AS AT 31 MARCH 2024*

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	13	13,699	26,929
		<hr/>	<hr/>
		13,699	26,929
Current assets			
Stocks	15	9,504	15,577
Debtors	16	520,098	341,587
Cash at bank and in hand		381,045	687,743
		<hr/>	<hr/>
		910,647	1,044,907
Creditors: amounts falling due within one year	17	(364,699)	(424,373)
		<hr/>	<hr/>
Net current assets		545,948	620,534
		<hr/>	<hr/>
Total assets less current liabilities		559,647	647,463
		<hr/>	<hr/>
Total net assets		559,647	647,463
		<hr/> <hr/>	<hr/> <hr/>
Charity funds			
Restricted funds	18	141,536	94,076
Unrestricted funds	18	418,111	553,387
		<hr/>	<hr/>
Total funds		559,647	647,463
		<hr/> <hr/>	<hr/> <hr/>

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

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

ADVONET

(A company limited by guarantee)

REGISTERED NUMBER: 04229975

CONSOLIDATED BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2024

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Emma Williams

Signer ID: CHAKOIO4SH...

E V Williams

Date: 30/01/2025 GMT

The notes on pages 25 to 48 form part of these financial statements.

ADVONET**(A company limited by guarantee)**REGISTERED NUMBER: 04229975

CHARITY BALANCE SHEET*AS AT 31 MARCH 2024*

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	13	13,300	24,119
Investments	14	10	10
		<hr/>	<hr/>
		13,310	24,129
Current assets			
Stocks	15	8,989	15,577
Debtors	16	485,689	310,364
Cash at bank and in hand		370,302	664,338
		<hr/>	<hr/>
		864,980	990,279
Creditors: amounts falling due within one year	17	(329,690)	(387,457)
		<hr/>	<hr/>
Net current assets		535,290	602,822
		<hr/>	<hr/>
Total assets less current liabilities		548,600	626,951
		<hr/>	<hr/>
Total net assets		548,600	626,951
		<hr/>	<hr/>
Charity funds			
Restricted funds	18	141,536	94,076
Unrestricted funds	18	407,064	532,875
		<hr/>	<hr/>
Total funds		548,600	626,951
		<hr/>	<hr/>

The charity's net movement in funds for the year was £(78,351) (2023 - £(80,825)).

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

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

ADVONET

(A company limited by guarantee)

REGISTERED NUMBER: 04229975

CHARITY BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2024

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Emma Williams

Signer ID: CHAKOIO4SH...

E V Williams

Date: 30/01/2025 GMT

The notes on pages 25 to 48 form part of these financial statements.

ADVONET**(A company limited by guarantee)**

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash used in operating activities	21	(308,589)	(84,359)
Cash flows from investing activities			
Interest received		5,417	-
Proceeds from the sale of tangible fixed assets		110	-
Purchase of tangible fixed assets		(3,636)	(17,823)
Net cash provided by/(used in) investing activities		1,891	(17,823)
Change in cash and cash equivalents in the year		(306,698)	(102,182)
Cash and cash equivalents at the beginning of the year		687,743	789,925
Cash and cash equivalents at the end of the year	22	381,045	687,743

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1. General 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.

2. Accounting policies**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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 historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Consolidated statement of financial activities (SOFA) and Consolidated balance sheet consolidate the financial statements of the charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The charity has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of financial activities in these financial statements.

2.2 Going concern

The Trustees have at the time of approving the financial statements a reasonable expectation that the charitable group has adequate resources to continue in operational existence for the foreseeable future. The charitable group has taken steps to reduce exposure to long term costs and has contingency planning in place in the event of losing a core contract. The trustees have taken into consideration the potential contingent liability detailed in note 24 in making their assessment. It is for these reasons that the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)**2.3 Income**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Consolidated statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

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.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 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 allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the group's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)**2.6 Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives .

Depreciation is provided on the following basis:

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

2.8 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Consolidated statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

2.9 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.10 Debtors

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)**2.11 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Consolidated statement of financial activities as a finance cost.

2.13 Financial instruments

The group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.14 Employee benefits

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.

2.15 Pensions

The group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the group to the fund in respect of the year.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.16 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the group and which have not been designated for other purposes.

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results.

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

4. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations	6,082	6,082	1,473
Total 2023	1,473	1,473	

ADVONET**(A company limited by guarantee)**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

5. Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Local authority contracts	588,401	674,863	1,263,264	1,281,018
Other contracts	72,020	-	72,020	110,290
Other service income	75,116	-	75,116	79,225
Other grants	42,288	594,637	636,925	490,858
Cafe income	62,344	-	62,344	50,606
Other Leep1 income	124,897	-	124,897	117,635
	<u>965,066</u>	<u>1,269,500</u>	<u>2,234,566</u>	<u>2,129,632</u>
Total 2023	<u>997,418</u>	<u>1,132,214</u>	<u>2,129,632</u>	

6. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Interest received	5,417	5,417	1,965
	<u>1,965</u>	<u>1,965</u>	
Total 2023	<u>1,965</u>	<u>1,965</u>	

ADVONET**(A company limited by guarantee)**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

7. Other income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Other income	2,150	2,150	2,991
Total 2023	2,991	2,991	

8. Analysis of grants

	Grants to Institutions 2024 £	Total funds 2024 £	Total funds 2023 £
Grants paid	14,050	14,050	-

During the year the charity paid grants to the following institutions:

DAMASQ
Leeds Refugee Forum
Lippy People
MEMAC

ADVONET**(A company limited by guarantee)**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

9. Analysis of expenditure on charitable activities***Summary by fund type***

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Direct costs	583,126	1,044,180	1,627,306	1,600,080
Support costs	310,609	368,815	679,424	626,165
Governance costs	16,854	-	16,854	12,070
Grants paid (note 8)	14,050	-	14,050	-
	<u>924,639</u>	<u>1,412,995</u>	<u>2,337,634</u>	<u>2,238,315</u>

Total 2023	<u>945,058</u>	<u>1,293,257</u>	<u>2,238,315</u>	
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	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Direct costs				
Salaries, social security and pension	524,601	908,533	1,433,134	1,440,298
Age UK Leeds	-	56,000	56,000	42,993
Touchstone	-	25,429	25,429	26,424
Other subcontractors	5,042	17,567	22,609	14,473
Volunteer expenses	545	3,896	4,441	3,018
Project evaluation	2,801	8,700	11,501	5,491
Training	6,465	1,395	7,860	11,137
Recruitment	7,840	185	8,025	1,246
Travel	4,203	15,104	19,307	16,473
Subscriptions	2,656	752	3,408	2,801
Insurance	7,880	-	7,880	7,410
Activity costs	11,058	6,619	17,677	18,953
Cafe provision	10,035	-	10,035	9,363
Total 2024	<u>583,126</u>	<u>1,044,180</u>	<u>1,627,306</u>	<u>1,600,080</u>

Total 2023	<u>640,936</u>	<u>959,144</u>	<u>1,600,080</u>	
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ADVONET**(A company limited by guarantee)**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

Support costs	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Salaries, social security and pension	327,102	-	327,102	338,371
Computer costs	61,958	1,259	63,217	55,187
Premises costs	95,175	483	95,658	95,076
Communications	23,598	10,668	34,266	28,827
Printing, postage and stationary	7,036	3,184	10,220	7,130
Repairs and maintenance	53,720	34	53,754	31,956
Legal and professional	28,180	1,108	29,288	23,631
Bad debts	(1,224)	(69)	(1,293)	(137)
Depreciation	16,866	-	16,866	20,316
Irrecoverable VAT	31,617	-	31,617	6,786
Other	13,832	3,838	17,670	18,010
Bank charges	1,059	-	1,059	1,012
Allocation of shared resources	(348,310)	348,310	-	-
Total 2024	310,609	368,815	679,424	626,165
Total 2023	292,052	334,113	626,165	

Governance costs	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Trustee and management meetings	-	-	1,836
Auditor's remuneration	16,854	16,854	10,234
Total 2024	16,854	16,854	12,070
Total 2023	12,070	12,070	

ADVONET**(A company limited by guarantee)**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

10. Net income/(expenditure)

This is stated after charging:

	2024	2023
	£	£
Depreciation of tangible fixed assets:		
- owned by the charity	16,866	20,316
Operating lease charges	46,955	54,218
Auditor's remuneration - audit	11,500	9,365
Auditor's remuneration - other services	5,320	4,135
	=====	=====

11. Staff costs

	Group 2024	Group 2023	Charity 2024	Charity 2023
	£	£	£	£
Wages and salaries	1,565,634	1,572,480	1,435,594	1,450,554
Social security costs	120,672	129,614	112,385	121,800
Contribution to defined contribution pension schemes	73,930	76,575	68,082	71,134
	=====	=====	=====	=====
	1,760,236	1,778,669	1,616,061	1,643,488

The above figures include redundancy costs of £10,241 (2023: £nil) and ex-gratia payments of £3,401 made to 1 employee (2023: nil).

The average number of persons employed by the charity during the year was as follows:

	Group 2024	Group 2023
	No.	No.
Administration and advocacy (excluding volunteers)	82	83
	=====	=====

No employee received remuneration amounting to more than £60,000 in either year.

The total amount of employee benefits, including employer's pension contributions and employers' national insurance, received by the key management team is £164,714 (2023: £167,196). The charity's key management personnel are detailed on page 1.

ADVONET**(A company limited by guarantee)**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, expenses totalling £510 were reimbursed or paid directly to 1 Trustee (2023 - £268 to 1 Trustee) relating to travel and refreshments for meetings.

13. Tangible fixed assets**Group**

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Total £
<i>Cost or valuation</i>				
At 1 April 2023	23,273	2,664	70,156	96,093
Additions	-	-	3,636	3,636
Disposals	-	(280)	-	(280)
At 31 March 2024	23,273	2,384	73,792	99,449
<i>Depreciation</i>				
At 1 April 2023	21,676	2,516	44,972	69,164
Charge for the year	1,198	148	15,520	16,866
On disposals	-	(280)	-	(280)
At 31 March 2024	22,874	2,384	60,492	85,750
<i>Net book value</i>				
At 31 March 2024	399	-	13,300	13,699
At 31 March 2023	1,597	148	25,184	26,929

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

13. Tangible fixed assets (continued)**Charity**

	Fixtures and fittings £	Computer equipment £	Total £
<i>Cost or valuation</i>			
At 1 April 2023	2,022	64,081	66,103
Additions	-	3,636	3,636
At 31 March 2024	2,022	67,717	69,739
<i>Depreciation</i>			
At 1 April 2023	1,874	40,110	41,984
Charge for the year	148	14,307	14,455
At 31 March 2024	2,022	54,417	56,439
<i>Net book value</i>			
At 31 March 2024	-	13,300	13,300
At 31 March 2023	148	23,971	24,119

ADVONET**(A company limited by guarantee)**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

14. Fixed asset investments

	Investments in subsidiary companies £
Charity	
Cost or valuation	
At 1 April 2023	10
At 31 March 2024	<u>10</u>

Principal subsidiaries

The following was a subsidiary undertaking of the charity:

Name	Company number	Holding	Included in consolidation
LEEP1 CIC	07252221	100%	Yes

The financial results of the subsidiary for the year were:

Name	Income £	Expenditure £	Loss for the year £	Net assets £
LEEP1 CIC	229,272	(238,746)	(9,474)	11,048

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 (2023: £10) in the balance sheet of the charity.

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.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

15. Stocks

	Group 2024	Group 2023	Charity 2024	Charity 2023
	£	£	£	£
Finished goods	9,504	15,577	8,989	15,577

16. Debtors

	Group 2024	Group 2023	Charity 2024	Charity 2023
	£	£	£	£
Trade debtors	424,749	281,164	384,969	251,963
Amounts owed by group undertakings	-	-	11,583	9,533
Other debtors	6,180	10,245	5,380	9,445
Prepayments and accrued income	89,169	50,178	83,757	39,423
	520,098	341,587	485,689	310,364

17. Creditors: Amounts falling due within one year

	Group 2024	Group 2023	Charity 2024	Charity 2023
	£	£	£	£
Trade creditors	60,478	46,295	59,661	46,118
Other taxation and social security	39,190	15,429	39,094	15,420
Other creditors	3,321	11,983	2,429	1,473
Accruals and deferred income	261,710	350,666	228,506	324,446
	364,699	424,373	329,690	387,457

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Deferred income at 1 April	272,875	328,257	261,906	292,736
Resources deferred during the year	159,620	272,875	146,034	261,906
Amounts released from previous periods	(272,875)	(328,257)	(261,906)	(292,736)
	159,620	272,875	146,034	261,906

18. Statement of funds**Statement of funds - current year**

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
<i>Unrestricted funds</i>					
<i>Designated funds</i>					
RRP 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
	132,620	-	-	-	132,620
<i>General funds</i>					
Charity core activities	420,767	978,715	(923,036)	(190,955)	285,491
<i>Total Unrestricted funds</i>	553,387	978,715	(923,036)	(190,955)	418,111

ADVONET**(A company limited by guarantee)**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

18. Statement of funds (continued)***Restricted funds***

Leeds Independent Health Complaints Advocacy	47,389	204,000	(206,006)	-	45,383
Leeds Independent Mental Capacity Advocacy	-	246,000	(422,065)	178,262	2,197
Leeds Independent Mental Health Advocacy	9,099	200,000	(182,326)	-	26,773
Leeds Care Act Advocacy	-	25,000	(65,096)	40,096	-
Autism North	(2,215)	68,101	(61,885)	691	4,692
Asking You!	31,156	64,602	(66,628)	(450)	28,680
Health Inequalities	-	50,270	(50,270)	-	-
LGBTQ+	3,807	89,089	(67,699)	(1,650)	23,547
Changemakers	4,531	85,602	(85,602)	25	4,556
Respite Review	-	26,340	(20,364)	(4,950)	1,026
Autism - AIM Mentoring & Peer Support	-	36,149	(44,912)	8,762	(1)
Respect Project	(124)	23,212	(7,230)	(15,983)	(125)
Heritage Project	-	14,567	(11,927)	(2,700)	(60)
ICS Health Navigator	-	57,558	(56,334)	-	1,224
BDCT PD Peer Support	-	27,900	(27,881)	-	19
BDCT Sensory Inpatient	-	24,359	(24,460)	101	-
HEE Peer Support	-	15,065	(4,636)	(10,429)	-
WY Ambassador	-	5,657	(3,460)	-	2,197
Other restricted funds	433	6,029	(4,214)	(820)	1,428
	<hr/> 94,076	<hr/> 1,269,500	<hr/> (1,412,995)	<hr/> 190,955	<hr/> 141,536
<i>Total of funds</i>	<hr/> <hr/> 647,463	<hr/> <hr/> 2,248,215	<hr/> <hr/> (2,336,031)	<hr/> <hr/> -	<hr/> <hr/> 559,647

ADVONET**(A company limited by guarantee)**

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

18. Statement of funds (continued)**Statement of funds - prior year**

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
<i>Unrestricted funds</i>					
<i>Designated funds</i>					
RRP 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)	-	-
	<u>140,000</u>	<u>-</u>	<u>(140,000)</u>	<u>132,620</u>	<u>132,620</u>
<i>General funds</i>					
Charity core activities	<u>526,600</u>	<u>1,003,847</u>	<u>(805,058)</u>	<u>(304,622)</u>	<u>420,767</u>
<i>Total Unrestricted funds</i>	<u>666,600</u>	<u>1,003,847</u>	<u>(945,058)</u>	<u>(172,002)</u>	<u>553,387</u>
<i>Restricted funds</i>					
Leeds Independent Health Complaints Advocacy	3,073	-	(3,073)	-	-
Leeds Independent Mental Capacity Advocacy	45,482	204,000	(216,093)	14,000	47,389
Leeds Independent Mental Health Advocacy	-	246,000	(372,345)	126,345	-
Leeds Care Act Advocacy	-	200,000	(190,901)	-	9,099
Autism North	-	25,000	(56,452)	31,452	-
Asking You!	1,346	66,936	(51,475)	(19,993)	(3,186)
Health Inequalities	33,273	64,602	(66,719)	-	31,156
LGBTQ+	-	4,726	(4,726)	-	-
Changemakers	408	3,021	(3,021)	-	408
Respite Review	-	52,158	(52,158)	-	-

ADVONET**(A company limited by guarantee)**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

18. Statement of funds (continued)***Statement of funds - prior year (continued)***

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Autism - AIM Mentoring & Peer Support	(168)	-	(18,861)	20,000	971
Respect Project	-	54,947	(51,140)	-	3,807
Heritage Project	-	55,986	(51,455)	-	4,531
ICS Health Navigator	-	20,821	(20,821)	-	-
BDCT PD Peer Support	-	59,661	(59,661)	-	-
BDCT Sensory Inpatient	-	50,985	(50,985)	-	-
HEE Peer Support	(124)	17,623	(17,623)	-	(124)
WY Ambassador	-	5,173	(5,173)	-	-
Other restricted funds	(173)	575	(575)	198	25
	<hr/> 83,117	<hr/> 1,132,214	<hr/> (1,293,257)	<hr/> 172,002	<hr/> 94,076
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total of funds</i>	<hr/> 749,717	<hr/> 2,136,061	<hr/> (2,238,315)	<hr/> -	<hr/> 647,463

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

18. Statement of funds (continued)**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.

Designated Fund

ASC Community Funding from Leeds City Council: ASC received in respect of community advocacy designated to 2022/2023 spend as not utilised in full in the current financial year.

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.

Advocacy Awareness: Training provided for Advocacy Awareness.

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.

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

Independent Mental Health Advocacy: provision of instructed advocacy support in accordance with the Mental Health Act 1983. Including provision of instructed advocacy support for people with learning disabilities who qualify for IMHA as required by the Mental Health Act (amendment 2007).

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

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.

Respite Project: £30k Asking You to undertake consultation together with people with lived experience on local Respite services (Asking You)

Respect Project: Funded by NIHR in partnership with Warwick University – as subcontractors from 01 April 2022: social care research partnership - easy read resources (and consultation) on End of Life/ future planning to support Respect aims (CHANGE)

Heritage Project: Funded by Leeds Community Foundation from 01 April 2022 to produce a project celebrating the history and strengths of people with learning disabilities (CHANGE) End date of this was changed.

LGBT – Outspoken Project: funded by the National Lottery Community Fund, providing self- advocacy, peer support for LGBTQ+ people who are autistic or have a learning disability and training to health professionals (CHANGE)

Autism AIM: core offer provided by CCG/ICB (initially non recurrent)- information, advocacy and peer support for autistic people to increase access to services: drop in hubs, groups, signposting, resources etc

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

18. Statement of funds (continued)

AIM Post Diagnostic: CCG/ICB funded work providing autistic led peer support post diagnosis for the autistic community locally, linked to the core work

Live Well Leeds: AIM funding as part of the Live Well Leeds contract to deliver autism training and consultation to the 18 LWL providers.

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/ ICB.

Yorkshire Autism AIM Mental Health Equity Project (Yaamhep): 4 years from Sept 2021 - Funded by Comic Relief Changemakers Fund: improving mental health support for autistic people- to provide local and regional development of direct ongoing consultation routes with autistic people on mental health with health services, autism specific peer support groups and autism support for generic peer support with Leeds Mind, training to advocacy and social prescribing services and self-advocacy resources (Yorkshire AIM)

Autism Alert Cards: funded by Safer Communities (WY police) 1 year to provide autism alert cards with West Yorkshire Police to enable autistic people to put forward their needs (Leeds AIM)

Sensory Inpatient Project: from Nov 2021 1- year, joint project with Bradford District Care Trust- pilot work to explore models to improve the sensory environment on inpatient wards- we are providing lived experience input- sensory checker training and resources, animation etc (Yorkshire AIM) Funded by Health Education England (via Bradford -through joint bid)

Autism AIM Mentoring and 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) Extended to March 2025.

AIM ICS Health Navigator: £58K pilot work WY ICS – health navigator roles at pilot hubs as below- until March 24

AIM BDCT PD Peer Support - Bradford 23/24 - £25k Bradford council pilot work developing and testing peer support hub models with focus on post diagnostic – until March 24 (note this funding was joined together for drop in hubs in Bradford- also utilising some of Yaamep funds for MH navigators)

AIM BDCT Sensory – Bradford 23/24 – extending the sensory inpatient pilot work from last year in partnership with BDCT- AIM providing sensory checker audits. Bradford District Care Trust.

AIM HEE Peer Support – 1 year project starting in January 2023 funded by Health Education England. Unusual funding as 4x trainee’s were given a bursary to complete training. The funding is also restricted to “embed Peer Support within your organisation” so can be spent on other activities, wages, wellbeing activities and equipment to pilot different ways of working.

AIM West Yorkshire Ambassador – Initially 1 year April 2023 – March 2024. Payment for one member of staff to be an ambassador on 4 hours a week.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

19. Summary of funds**Summary of funds - current year**

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Designated funds	132,620	-	-	-	132,620
General funds	420,767	978,715	(923,036)	(190,955)	285,491
Restricted funds	94,076	1,269,500	(1,412,995)	190,955	141,536
	<u>647,463</u>	<u>2,248,215</u>	<u>(2,336,031)</u>	<u>-</u>	<u>559,647</u>

Summary of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Designated funds	140,000	-	(140,000)	132,620	132,620
General funds	526,600	1,003,847	(805,058)	(304,622)	420,767
Restricted funds	83,117	1,132,214	(1,293,257)	172,002	94,076
	<u>749,717</u>	<u>2,136,061</u>	<u>(2,238,315)</u>	<u>-</u>	<u>647,463</u>

20. Analysis of net assets between funds**Analysis of net assets between funds - current period**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	13,699	-	13,699
Current assets	769,111	141,536	910,647
Creditors due within one year	(364,699)	-	(364,699)
Total	<u>418,111</u>	<u>141,536</u>	<u>559,647</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

20. Analysis of net assets between funds (continued)**Analysis of net assets between funds - prior period**

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	26,929	-	26,929
Current assets	950,831	94,076	1,044,907
Creditors due within one year	(424,373)	-	(424,373)
Total	553,387	94,076	647,463

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

	Group 2024 £	Group 2023 £
Net expenditure for the period (as per Statement of Financial Activities)	(87,816)	(102,254)
Adjustments for:		
Depreciation charges	16,866	20,316
Investment income	(5,417)	-
Profit on the sale of fixed assets	(110)	-
Decrease/(increase) in stocks	6,073	(6,477)
Decrease/(increase) in debtors	(178,511)	73,789
Increase/(decrease) in creditors	50,448	(14,351)
Decrease in deferred income	(110,122)	(55,382)
Net cash used in operating activities	(308,589)	(84,359)

ADVONET**(A company limited by guarantee)**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

22. Analysis of cash and cash equivalents

	Group 2024	Group 2023
	£	£
Cash in hand	381,045	687,743
<i>Total cash and cash equivalents</i>	381,045	687,743

23. Analysis of changes in net debt

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash at bank and in hand	687,743	(306,698)	381,045
	687,743	(306,698)	381,045

24. Contingent liabilities

Post year-end, it was discovered that the subsidiary entity, LEEP1 CIC, should have historically been registered for VAT. Due to various factors that remain unknown at the time of signing these financial statements, a reliable estimate of any asset or liability cannot be determined. However, the worst-case scenario is an estimated liability of £110,000.

25. Pension commitments

The group participates in a defined contribution scheme. The charge to the statement of financial activities in respect of the scheme was £73,930 (2023: £76,575). Amounts owed at year end were £nil (2023: £nil) which are held within creditors.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

26. Operating lease commitments

At 31 March 2024 the group and the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Not later than 1 year	83,635	44,443	75,361	36,486
Later than 1 year and not later than 5 years	74,277	20,625	74,277	20,625
	157,912	65,068	149,638	57,111

27. Related party transactions

During the year Advonet subcontracted to Age UK Leeds, Touchstone and Sign Health (2023: Age UK Leeds, Touchstone and Sign Health). Note 9 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 was £68,700 (2023: £106,211).

During the year, in addition to the recharge of expenses, Advonet charged Leep1 CIC (a subsidiary) management charges amounting to £22,944 (2023: £32,322). At the year end, Leep1 CIC owed Advonet £11,583 (2023: £9,533) which is included within debtors.