

Solihull Action through Advocacy

Report and Financial Statements

31 March 2024

Charity number: 1146073

Company limited by guarantee: 7945421

**Solihull Action through Advocacy  
Report and Financial Statements  
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**Solihull Action through Advocacy**  
**Legal and administrative information**

**Trustees and Directors**

Jonathan Bright	Resigned 30 April 2023
Jessica James	
Dr Susan Lanz	
Philip Marshall	Finance Committee
Joshua Moreton	Finance Committee
Kornelia Narazinska	Resigned 3 July 2023
Catherine Nolan	
John Roundell	Finance Committee
Jane Williams	

**Chief Executive Officer**

Christine Forde

**Principal Office and Registered Address**

11 - 13 Land Lane  
Marston Green  
Solihull  
B37 7DE

**Independent examiner**

Dr J R Ayling BSc FCA  
8 Troutbeck Avenue  
Leamington Spa  
Warwickshire  
CV32 6NE

**Bankers**

CAF Bank Ltd.  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
ME19 4JQ

## **Solihull Action through Advocacy**

### **Chair's statement for the year ended 31 March 2024**

We support people with autism and learning disabilities who are some of the most vulnerable people in our society. Some of them will have more complex needs because they may have more than one diagnosis, a physical disability or suffer from poor mental health. Across all of the advocacy services we provide, our aim is for people to live happier and healthier lives.

However, there are challenges that have made it harder for this aim to be achieved. For instance, there can be difficulties faced by people needing health services because of the increase in demand across the system and in a way that can accommodate their particular needs. We also see that many people still feel the impact of the COVID-19 pandemic and remain anxious about leaving their homes. Alongside this, there is the cost of living crisis which has had a severe impact on some people and how they are able to utilise their limited resources. This has caused difficult decisions and choices to be made whilst at the same time as wanting to lead fulfilling lives. However, our advocates have continued to provide quality support in these continuing challenging circumstances.

In relation to the one-to-one advocacy casework that we provide to people, it continues to increase both in volume as well as in the nature and complexity of the support required. We work alongside other professionals to enable a person-centred approach to be undertaken and to maximise the positive impact that can be achieved to improve outcomes. Our advocates delivering one-to-one advocacy ensure that people's rights are protected, and that their views, wishes and feelings are heard and listened to. We support people to make their own informed choices about their lives and to maintain their independence.

Our Community Advocacy work has proved to be a continued success. Building support networks within the community is the theme that links our various community work streams. At the centre of this has been our Circles of Support which helps to build new friendships and establish a support network. Many of the people we support involves a range of advocacy interventions being used to meet their individual needs.

We also continue to hold our 'Coffee and Catch-Up' sessions to enable people who are isolated or lack confidence to meet new people so they can widen their social and support networks and developing new interests. These sessions are held in a number of venues across Solihull and are a great first step as well as follow on step for our Circles of Support initiative.

Meanwhile, our Collective Advocacy work has continued to look into the important areas of healthcare and mental health support for people with learning disabilities, and this year saw the formation of a new Learning Disability Partnership Board led by Solihull Council. Members of our own Learning Disability Council (LDC) form part of its membership.

We also continue to influence partners in the NHS in connection with the LeDeR programme, which identifies learning from the lives and deaths of people with learning disabilities or autism. As an extension to this work, we have commenced the delivery of a new initiative to hear directly from people with lived experience to help assess the progress being made towards the LeDeR strategic plan priorities. This work will determine the actions that are needed to improve their experiences of accessing health services as well as highlighting areas of good practice.

The Board of Trustees spent some time during the past year maintaining an overview of its strategy and progress towards balancing workload and funding across all our advocacy activities. The Board also considered the implications going forward for delivering advocacy services in Solihull following the move to an integrated care board model that plans and delivers health care needs across Solihull and Birmingham.

On behalf of the Board, I would like to thank our Chief Executive, Christine Forde, her leadership team and all of our staff and volunteers for their hard work and dedication, ensuring that we continue to provide a very efficient, high quality service to those in the local community who need our support.

Finally, not just on behalf of everyone at SATa but also of the people we serve, I would like to thank each and every one of the people and organisations who have funded and continue to fund our work. We are very grateful for your support and the trust you place in us.



Philip Marshall, Chair of Governance Committee

## **Solihull Action through Advocacy**

### **Report of the Trustees and Directors for the year ended 31 March 2024**

The Trustees and Directors present their report and financial statements of the charitable company for the year ended 31 March 2024.

The Trustees' report and financial statements have been prepared in accordance with the accounting policies set out on pages 13 to 15 and comply with the Charity's governing document, the Charities Act 2011 and the Companies Act 2006.

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

Solihull Action through Advocacy is a charitable company limited by guarantee, incorporated on 10 February 2012 and registered as a Charity on 23 February 2012 with the Charity Commission for England and Wales. The company is governed under a Memorandum and Articles of Association which established the objects and powers of the charitable company. In the event of the company being wound up, each member is required to contribute an amount not exceeding £10.

The Board of Trustees has the responsibility of managing the business of the charitable company and for the purposes of Charity law the Trustees of the Charity are also Directors of the company. The Trustees / Directors who have served during the year and since the year end are set out on page 1.

Under the requirements of the Memorandum and Articles of Association there must be at least 3 Trustees holding office. The term of office of a Trustee continues until they retire or are removed in accordance with the relevant provisions of the Articles. All Trustees gave their time voluntarily and received no benefits from the Charity. Any expenses reclaimed from the Charity are set out in the accounts. Trustee vacancies are advertised locally and regionally. Trustees are appointed for their skills and expertise. All new Trustees undergo an induction process and receive a Trustee pack with relevant information about the organisation.

Day to day responsibility for management of the organisation is delegated by the Trustees to the Chief Executive.

All major risks have been reviewed and systems or procedures have been established to manage those risks.

#### **Objectives and activities**

The Charity's objects as set out in the Memorandum and Articles of Association are:

- to promote social inclusion and to prevent people from becoming socially excluded;
- to assist people to obtain full rights and privileges as citizens and integrate into society;
- to achieve these objectives particularly, but not exclusively, through the provision of independent advocacy support.

'Socially excluded' means being excluded from society, or parts of society, as a result of one or more of the following factors: age, disability, impairment, poor educational or skills attainment, relationship and family breakdown and asylum seekers.

Solihull Action through Advocacy achieves its objectives through the provision of free independent advocacy. Having regard to these achievements, and the public benefit that they provide, the Trustees are satisfied that the Charity has met the Charity Commission guidance on Public Benefit.

In assessing the success of the Charity in the period, the Trustees have had regard principally to the number of people to whom the Charity has provided a service and the proportion of those individuals who achieved an outcome mostly or completely in line with their wishes. In addition the Trustees hold as a key criteria the need to deliver the Charity's services within its budget and to make a contribution to its unrestricted reserves.

The Charity utilises volunteers in a variety of roles from service delivery to Governance. Across the period, 23 people have volunteered including within our Peer Visitor service, Learning Disability Council, as Citizen Advocates, members of our Advisory Committee and the Trustees themselves.

## **Solihull Action through Advocacy**

### **Report of the Trustees and Directors for the year ended 31 March 2024**

#### **Achievements and performance**

##### **1. Advocacy Case Work**

Our casework service has continued to be an important source of support for some of the most marginalised people as the health and social care sector, along with the wider community, continued to struggle with and be impacted from the COVID-19 pandemic, the cost of living crisis and other challenges. Over the course of the year we received over 710 new referrals and have provided a one-to-one independent advocacy case work service to 755 people across 1,169 cases. 309 of those people (41%) are new to SATa. The nature of cases are also increasingly more complex due to the diverse needs and challenges of individuals who require our support.

**Solihull First Advocacy** - This year is the fourth year of delivering our service providing all local-authority funded statutory and non-statutory advocacy in Solihull. In total, the service has worked with 672 people across 1,053 cases. 258 (38%) of those people were new to SATa.

**Independent Mental Capacity Advocacy (IMCA), Deprivation of Liberty Safeguards (DoLS) and Relevant Person's Representative (RPR)** – We continue to provide an advocacy service to individuals who have been assessed as lacking capacity and are entitled to the support of an Independent Mental Capacity Advocate. This includes those subject to a Deprivation of Liberty and those entitled to the support of a Relevant Person's Representative. These are entitlements that were created by the Mental Capacity Act 2005 to ensure that individuals who lack capacity in respect of certain decisions are not deprived of the ability to input into best interest decisions about their lives.

**Care Act** - We provide support under the Care Act 2014 to those who are going through the process of assessment, support planning or review as well as safeguarding processes. This service is provided to any person who has a substantial difficulty engaging with the process and does not have another suitable person to support them.

**Independent Mental Health Advocacy (IMHA)** – We provide advocacy support to individuals who have been detained under a section of the Mental Health Act 1983. The majority of those cases are supporting people who have been detained in hospital under section 2 or section 3 for assessment and treatment. IMHAs ensure that detained individuals understand what their situation is, what their rights are, help to ensure their voice is heard in care and treatment decisions and to plan for their return into the community.

**NHS Complaints** - We provide advocacy support to people who wish to make a complaint about treatment they have received from the NHS. This can include making complaints to the Parliamentary and Health Service Ombudsman if required.

**Non-Statutory Advocacy** - We work with people whose situations do not meet the criteria for any of the statutory advocacy roles above but who have important issues that they need advocacy support with. We assist people with issues such as housing, employment, healthcare, finances, social care, access to services, bullying and hate crime. Commonly, people come to us because they have no one else who they can turn to for support. We also see this advocacy provision as an important service that has successfully supported people who may otherwise present to health and social care services.

**Parents Advocacy** - Our service for parents with a learning disability provides advocacy support during child protection proceedings or pre-proceedings. These are cases that usually revolve around whether a parent is able to care for the child(ren) or whether they should be cared for by a relative or someone else. In many cases this results in them being removed from the care of their parents. Support from an advocate ensures that parents are fully engaged in the decision-making process and also that all options to support parents to continue caring for their own child(ren) have been considered and explored. We have worked on 63 parents advocacy cases this year.

**Young People** - We have continued to provide support to young people with learning disabilities and autism, particularly those who are in transition into adulthood. Key issues within this group include education such as Education Health and Care Plans, employment, relationships and mental health (with the latter remaining an increasing challenge among young people). This work is funded by BSol ICB. We have worked on 27 cases in the year.

## **Solihull Action through Advocacy**

### **Report of the Trustees and Directors for the year ended 31 March 2024**

#### **Achievements and performance (continued)**

##### **2. Community Advocacy**

###### ***Peer Visitors***

Residents at 9 different Care Homes are given an independent voice through our Peer Visitor programme. This is where a peer with disabilities is supported by a volunteer to visit people in their Care Homes to observe how people are being supported and then the visitor is given the opportunity to highlight any findings to management, both positive and negative. We also encourage these residents to meet us in the community at our Coffee and Catch Up sessions to help them build relationships in the community.

Examples of the impacts of the service during the year include:

- We've raised that Peer Visitors noticed that agency staff were being used a lot in a couple of homes and residents seemed unsettled. Management explained that the recruitment climate is difficult but they have committed to try and keep the same agency staff in the same home to bring consistency and reassurance to residents.
- We've also continued seeing residents outside of their homes and find that being in a relaxed community setting helps the Peer visitors to maintain and further build their relationship with the residents. This experience is enjoyed by the residents and many attend the Dorridge Coffee and Catch-Up session which extends their independence, and improves their social network and overall well-being.

###### ***Circles of Support***

We have been pleased that BSol ICB have continued to fund our Circles of Support for another two years and securing additional funding from HS2 to develop this work. This important initiative helps to meet a gap in our community. It enables vulnerable people to establish new friendships which builds on their support network to meet their own particular needs and goals through co-production.

We worked with 34 individuals to create their Circles of Support over the year. We have done this in different ways depending on the individual which reflects a person centred approach. After introductory and assessment meetings the individual is assigned to an appropriate pathway for them. The pathway will depend on the level of support the person requires and ranges from an independent pathway through to an intensive pathway. However, some of the people we support through our community initiatives are also presenting with more complex support needs and these people can move to our one-to-one advocacy support where necessary. Maintaining the independence and well-being of people we support is a fundamental cornerstone of all of our advocacy work.

All pathways have the option to attend Coffee and Catch Up sessions or to contact us if something changes with their Circle which they need support with. We continue to operate regular sessions across Solihull. Sessions attract up to 10 people and enable a person-centred approach. We continue to see the benefits of this work as people feel positive about life, a sense of belonging, having friends, and increased well-being but also notably feeling safe. The aim is also focussed on prevention by reducing dependency on formal health and social care services. Both of these forms of advocacy help to promote individual self-advocacy and improve their confidence.

## **Solihull Action through Advocacy**

### **Report of the Trustees and Directors for the year ended 31 March 2024**

#### **Achievements and performance (continued)**

##### **3. Collective Advocacy**

###### ***Solihull Learning Disability Council (LDC)***

The Council has continued to meet monthly. This year the work of the LDC has included:

- Undergoing training with Mencap on how to plan and execute a positive campaign about any issue they choose to.
- Put their Mencap training to good use in creating and using a questionnaire with people with Learning Disabilities to collect their experiences of healthcare services.
- Worked with Solihull Council by influencing the way it gathers feedback from residents in Solihull in general and what the potential barriers to effective engagement could be. The Council were encouraged to engage by using more face to face opportunities as not everyone is comfortable using the internet.

The LDC were also very pleased that Solihull Council set up a new Learning Disability Partnership Board which the LDC chair also chairs. The LDC were able to influence the agenda of the Partnership Board such as increasing the profile of concerns around mental health by having NHS staff attending to talk about what support is available and how that could be improved. It is important that people with lived experience are able to influence and be involved in important issues regarding accessing the right healthcare support when needed.

###### ***West Midlands Regional Self-Advocacy Network***

We have continued to support a link worker to be part of the West Midlands Self-Advocacy Network. This year they have been looking into how people with learning disabilities use banking services and feeding any information found into local banks to influence them and making their services more accessible. They have also been campaigning and working on a project regarding the importance of having unrestricted access to free travel at any time of the day when using a disabled bus pass. The Network discovered differences across the country which provided unequal access to this initiative depending on where people live and this was fed back to local bus providers in particular.

###### ***Influencing Work***

**LeDeR** - This NHS programme identifies learning from the lives and deaths from people with learning disabilities or autism. Following our inclusion in the local LeDeR steering group we continue to be part of the regular "Oversight Panel" which looks at completed LeDeR reviews with a view to seeing what actions can be taken to improve systems and processes. LeDeR is a service improvement programme for people with learning disability or autism. As an extension to this work, we are supporting people with lived experience to share their views and experiences of using healthcare services and to identify whether the NHS is meeting its priorities contained in the ICB's LeDeR strategic plan. This work will determine the actions that are needed to improve the experiences of accessing health services as well as highlighting areas of good practice. The priorities can be found here: [LeDeR Priorities](#).

**JAND Strategic Board** - We were invited to sit as part of the Joint Additional Needs and Disabilities Board. As part of this we supported the drafting of the new Joint Additional Needs Strategy for Solihull, as well as the associated action plans. The Strategy can be viewed here: [JAND Strategy](#).

**Solihull Council Safeguarding Board** – We are also a member of Solihull Council's Safeguarding Board which enables us to use and share our knowledge and experience of the local community alongside other key stakeholders across Solihull.



## **Solihull Action through Advocacy**

### **Report of the Trustees and Directors for the year ended 31 March 2024**

#### **Plans for future periods**

In consultation with our staff and the people who use our services, we agreed a strategic plan for 2024-25. That plan has 7 main priorities which are:

1. Continue to deliver a high-quality, 1-2-1 case work advocacy service to protect people's rights and ensure their views, wishes and feelings are heard
2. Develop new "community advocacy" projects to promote and support inclusion for people with a learning disability or autism to support sustainable funding of this work
3. Develop and grow "collective advocacy" work to influence positive change
4. Improve impact measurement methodologies and reporting (maximising use of data and information)
5. Maintain accreditation of the quality and performance mark
6. Improve marketing and raise the profile of our Charity

As we move into 2024/25 and beyond, our focus is now on pushing forward with the development of our Community and Collective Advocacy activity (priorities 2 and 3). Some of this work is underway including the delivery of our Circles of Support which has become an established part of our community work.

We will also continue with the delivery of the new project funded by BSol ICB to ensure that the voices and experiences of people with learning disabilities and autism are central to assessing the progress towards the LeDeR strategic plan and in determining the actions that need to be taken to improve their experiences and to build on areas of good practice.

Our Advisory Committee will be reviewing its membership to ensure it is diverse and representative of the Solihull community.

We will also be focussing some of our attentions on improving our ability to capture, measure and articulate the impact of our work and using that to inform future services, as well as to support building our profile and influencing local, regional and national policy and practice.

#### **Financial review**

The Statement of Financial Activities shows an income of £649,336 (2023: £579,753) and expenditure of £581,315 (2023: £530,698) resulting in net income for the year of £68,021 (2023: £49,055). The fund balance at 31st March 2024 is £192,002 (2023: £123,981), of which £13,007 (2023: £971) is restricted and £178,995 (2023: £123,010) is unrestricted.

The increase in other charitable income shown in note 4 (2024: £136,102 versus 2023: £96,587) is primarily due to new projects which commenced during this period.

The net income for the year (£68,021) is due to an increase in income which exceeded the rise in expenditure. The Trustees have set aside £38,000 of this balance for IT and website development as well as a project accounting program and staff development, see note 15.

The Trustees are particularly grateful to the members of the Board's Finance Committee, the CEO and Finance Manager for their work in supporting the Trustees to ensure careful and prudent management of the Charity's finances.

## **Solihull Action through Advocacy**

### **Report of the Trustees and Directors for the year ended 31 March 2024**

#### **Financial review (continued)**

The principal financial risks faced by the Charity are regularly monitored by the Board of Trustees and by its Finance Committee, as well as on a continual basis by the CEO and Management Team. The main risks to which the Trustees feel attention should be drawn are:

- Dependency on a small number of large funding streams: Approximately 70% of income for 2023-24 was derived from contracts with Solihull Metropolitan Borough Council (although this is split across multiple contracts) and this presents some risk in terms of sustainability in the long term. Our main contract (Solihull First Advocacy) has been extended to at least September 2025. Other contracts with SMBC have shorter terms but we have developed a strong and open relationship with commissioners and have consistently delivered a high-quality service. In addition, the Trustees have set income generation targets and fundraising plans to encourage diversification of income streams to help mitigate this risk.
- Failure to achieve income generation targets: As with most similar charities, there is a recurrent risk that the Charity will fail to meet its fundraising / income generation targets in any given year. The Trustees have set challenging but achievable targets and progress towards them is monitored regularly by the Board's Finance Committee. In addition, unrestricted funds held in reserves can be deployed to make up for under-performance in fundraising if the Trustees consider that to be prudent and appropriate.

#### **Reserves**

The Reserves Policy sets out the Trustees' rationale for setting its target reserves figure and takes due regard of the Charity Commission guidance CC19. In setting the reserves target, the Trustees consider contracted future income streams, levels of committed expenditure, cash flow requirements, and identified risks on the risk register.

The target reserves figure is formally reviewed annually and ordinarily as part of the budget setting process. A comparison of the actual and target reserves figure is monitored throughout the year.

In summary, the reasons for which funds are retained as reserves include:

- To ensure the continuity of an activity in the event of a significant variation or total loss of funding for that activity. This is a high priority for SATa.
- To fund unforeseen and unavoidable running costs or capital expenditures that may arise.
- To fund running costs for the short-term in the instance of cash-flow timing problems.

Free reserves at 31 March 2024 are £96,500 which is in excess of the target of £60,000. This target has been considered sufficient to mitigate against the risks identified. However, in the light of new and emerging risks, in particular relating to the challenging economic climate, this target figure will be re-evaluated in the coming year.

This report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006. This report was approved by the Trustees / Directors and signed on their behalf by:



Philip Marshall  
Finance Committee



John Roundell  
Finance Committee

03/10/2024

Date

**Independent examiner's report**  
**To the Trustees of Solihull Action through Advocacy**

I report to the Charity Trustees on my examination of the accounts of the company for the year ended 31 March 2024 which are set out on pages 10 to 21.

**Responsibilities and basis of report**

As the Charity Trustees of the company (and also its Directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

**Independent examiner's statement**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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



**Dr J R Ayling BSc FCA**  
(Fellow of the ICAEW)

8 Troutbeck Avenue  
Leamington Spa  
CV32 6NE

**3 October 2024**

Date

**Solihull Action through Advocacy**  
**Statement of Financial Activities (including income and expenditure account)**  
**For the year ended 31 March 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Income and endowments from:</b>					
Donations and legacies	3	4,944	-	4,944	3,235
Charitable activities	4	542,303	99,417	641,720	575,709
Investments		2,672	-	2,672	809
		<u>549,919</u>	<u>99,417</u>	<u>649,336</u>	<u>579,753</u>
<b>Expenditure on:</b>					
Raising funds		2,835	1,799	4,634	-
Charitable activities	5	490,404	86,072	576,476	530,462
Other		174	31	205	236
		<u>493,413</u>	<u>87,902</u>	<u>581,315</u>	<u>530,698</u>
<b>Net income</b>		56,506	11,515	68,021	49,055
Transfers between funds	15	(521)	521	-	-
<b>Net movement in funds</b>		55,985	12,036	68,021	49,055
Balance at start of year	15	123,010	971	123,981	74,926
<b>Balance at end of year</b>	15	<u>178,995</u>	<u>13,007</u>	<u>192,002</u>	<u>123,981</u>

There were no recognised gains and losses for the charitable company for the current or prior years other than those included in the statement of Financial Activities. All income and expenditure arises from continuing activities.

**Solihull Action through Advocacy**  
**Company limited by guarantee: 7945421**  
**Balance Sheet as at 31 March 2024**

		<b>31 March 2024</b>	<b>31 March 2023</b>
<b>Fixed assets</b>			
Tangible assets	10	2,784	3,028
<b>Current assets</b>			
Debtors	11	823,280	785,432
Cash at bank and in hand		260,622	122,459
		1,083,902	907,891
<b>Creditors: amounts falling due within one year</b>	12	(619,401)	(541,577)
<b>Net current assets</b>		464,501	366,314
<b>Total assets less current liabilities</b>		467,285	369,342
<b>Creditors: amounts falling due after more than one year</b>	13	(275,283)	(245,361)
<b>Total net assets</b>		192,002	123,981
<b>Funds</b>			
Restricted	15	13,007	971
Unrestricted	15	178,995	123,010
		192,002	123,981

For the year ending 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

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

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

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The financial statements were approved by the board of Trustees / Directors and signed on their behalf by:



Philip Marshall  
Finance Committee



John Roundell  
Finance Committee

03/10/2024

Date

**Solihull Action through Advocacy**  
**Cash flow statement for the year ended 31 March 2024**

	Year ended 31 March 2024 £	Year ended 31 March 2023 £	
<b>Net cash from operating activities</b>			
Net income	68,021	49,055	
Adjustments for:			
Depreciation charges	1,346	1,514	
Interest income shown in investing activities	(2,672)	(809)	
(Increase) / decrease in debtors	(37,848)	299,122	
Increase / (decrease) in creditors	107,746	(310,795)	
Net cash provided by operating activities	136,593	38,087	
<b>Cash flows from investing activities</b>			
Interest and dividends	2,672	809	
Purchase of fixed assets	(1,102)	-	
Net cash provided by investing activities	1,570	809	
Change in cash and cash equivalents in the year	138,163	38,896	
Cash and cash equivalents brought forward	122,459	83,563	
<b>Cash and cash equivalents carried forward</b>	260,622	122,459	
<b>Analysis of cash and cash equivalents</b>			
Cash at bank and in hand	260,622	122,459	
<b>Analysis of changes in net debt</b>	<b>At start of year £</b>	<b>Cash flows £</b>	<b>At end of year £</b>
Cash	122,459	138,163	260,622

**Solihull Action through Advocacy**  
**Notes forming part of the financial statements**  
**for the year ended 31 March 2024**

**1 Accounting policies**

**{a} General information and basis of preparation**

Solihull Action through Advocacy is a private Charitable Company incorporated in England and Wales. In the event of the Charity being wound up, the liability in respect of the guarantee, is limited to £10 per member of the Charity. The address of the registered office is given in the Charity information on page 1 of these financial statements. The nature of the Charity's operations and principal activities are: to promote social inclusion and to prevent people from becoming socially excluded; to assist people to obtain full rights and privileges as citizens and integrate into society; to achieve these objectives particularly, but not exclusively, through the provision of independent advocacy support.

The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared 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 (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention and are presented in sterling, which is the functional currency of the Charity, rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**{b} Funds**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity 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 Charity for particular purposes. The cost 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.

**{c} Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the Charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the Charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the Charity and it is probable that they will be fulfilled.

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

All income arises in the United Kingdom.

**Solihull Action through Advocacy**  
**Notes forming part of the financial statements**  
**for the year ended 31 March 2024**

**1 Accounting policies (continued)**

**{d} Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes the costs of fundraising
- Expenditure on charitable activities comprises the direct costs of the provision of advocacy services and associated overhead expenses

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

**{e} Support costs allocation**

Support costs are those that assist the work of the Charity, but do not directly represent charitable activities and include administrative payroll costs, premises costs, office costs and governance costs. Support costs have been allocated to expenditure on charitable activities, and raising funds. Any support costs which cannot be directly attributed to individual funds are apportioned according to the gross payroll cost incurred by each fund. The analysis of these costs is included in note 6.

**{f} Tangible fixed assets**

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Computers and office equipment	33.3% reducing balance
--------------------------------	------------------------

Assets costing less than £1,000 are written off to the SoFA in the year of purchase.

**{g} Debtors**

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

**{h} Impairment**

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

**{i} Creditors and provisions**

Creditors and provisions are recognised when the Charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.



**Solihull Action through Advocacy**  
**Notes forming part of the financial statements**  
**for the year ended 31 March 2024**

**1 Accounting policies (continued)**

**{j} Leases**

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

**{k} Tax**

The Charity is an exempt Charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a Charity for UK corporation tax purposes.

**2 Going Concern**

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the Charity, to be able to continue as a going concern.

**3 Donations and legacies**

	Year ended 31 March 2024 £	Year ended 31 March 2023 £
Other donations and gift aid	4,944	3,235

All donations are unrestricted (2023: £1,200 was restricted).

**4 Income from charitable activities**

	Year ended 31 March 2024 £	Year ended 31 March 2023 £
Contracts with Solihull MBC	452,850	428,056
Grants	52,768	51,066
Other charitable income	136,102	96,587
	<u>641,720</u>	<u>575,709</u>

£52,768 (2023: £51,066) of grant income is restricted. £46,649 (2023: £nil) of other charitable income is restricted.

**Solihull Action through Advocacy**  
**Notes forming part of the financial statements**  
**for the year ended 31 March 2024**

**5 Expenditure on charitable activities**

	Unrestricted Funds £	Restricted Funds £	Year ended 31 March 2024 Total £	Year ended 31 March 2023 Total £
Direct staff costs	287,253	56,400	343,653	315,762
Direct premises costs	-	662	662	-
Direct office costs	414	69	483	494
Direct professional fees	-	-	-	295
Other direct costs	130,043	13,950	143,993	140,735
Total direct costs	417,710	71,081	488,791	457,286
Support costs (note 6)	72,694	14,991	87,685	73,176
	<u>490,404</u>	<u>86,072</u>	<u>576,476</u>	<u>530,462</u>

**6 Allocation of support costs**

Support costs are allocated to expenditure on charitable activities, expenditure on raising funds and other income, being apportioned between individual funds on the basis of the direct payroll cost incurred by each fund. Total support costs comprise the following:

	Year ended 31 March 2024 £
Staff costs	25,084
Premises costs	35,626
Office costs	17,663
Depreciation	1,346
Professional fees	3,525
Governance	2,060
Other costs	2,381
Expenditure on charitable activities	87,685
Expenditure on raising funds	3,420
Other expenditure	185
	<u>91,290</u>

**7 Net movement in funds for the year**

The net movement in funds for the year is stated after charging:

	Year ended 31 March 2024 £	Year ended 31 March 2023 £
Depreciation of tangible fixed assets	1,346	1,514
Fees payable to the independent examiner:	<u>2,060</u>	<u>1,460</u>

No other fees were paid to the independent examiner (2023: £nil).

**Solihull Action through Advocacy**  
**Notes forming part of the financial statements**  
**for the year ended 31 March 2024**

**8 Staff costs**

	Year ended 31 March 2024	Year ended 31 March 2023
	£	£
The staff costs were:		
Wages and salaries	307,053	293,440
Social security costs	16,214	16,763
Pension contributions	15,593	14,718
	<u>338,860</u>	<u>324,921</u>
Other staff costs	29,877	14,928
	<u>368,737</u>	<u>339,849</u>

The other staff costs comprise mainly staff cover, travel, recruitment and training costs. No employee received annual emoluments in excess of £40,000 (2023: none). The average monthly number of staff employed during the year was:

	Year ended 31 March 2024	Year ended 31 March 2023
	No.	No.
Charitable Activities	15	17
Other	3	3
	<u>18</u>	<u>20</u>

**9 Trustees' expenses and remuneration**

The Trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2023: £nil). Expenses paid to the Trustees in the year totalled £nil (2023: £nil) and there were no donations made by Trustees (2023: £nil). There were no other related party transactions (2023: none).

**10 Tangible fixed assets**

	Computers and office equipment £
<b>Cost</b>	
At 31 March 2023	15,728
Additions	1,102
At 31 March 2024	<u>16,830</u>
<b>Depreciation</b>	
At 31 March 2023	12,700
Charge for year	1,346
At 31 March 2024	<u>14,046</u>
<b>Net book value</b>	
At 31 March 2024	<u>2,784</u>
At 31 March 2023	<u>3,028</u>

**Solihull Action through Advocacy**  
**Notes forming part of the financial statements**  
**for the year ended 31 March 2024**

<b>11 Debtors</b>	<b>31 March 2024</b>	<b>31 March 2023</b>
	<b>£</b>	<b>£</b>
Trade debtors	60,725	16,582
Other debtors	2,198	5,182
Prepayments and accrued income	760,357	763,668
	<u>823,280</u>	<u>785,432</u>

Prepayments and accrued income include £755,732 (2023: £763,668) in respect of long-term contracts. These amounts are recognised as due to the Charity under the terms of the contracts but the associated income is deferred to the relevant future periods, see notes 12 and 13. Included within prepayments and accrued income is £275,283 (2023: £245,361) due after more than one year. £145,231 (2023: £nil) of accrued income is restricted.

<b>12 Creditors: amounts falling due within one year</b>	<b>31 March 2024</b>	<b>31 March 2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	9,842	6,193
Accruals and deferred income	604,730	530,625
Taxation and social security	4,829	4,759
	<u>619,401</u>	<u>541,577</u>

Accruals and deferred income falling due within one year includes £579,691 (2023: £528,685) in respect of long-term contracts. These amounts will be recognised as income in the year ending 31 March 2025. (2023: recognised in the year ended 31 March 2024). £191,908 (2023: £10,328) of deferred income due within one year is restricted.

<b>13 Creditors: amounts falling due after more than one year</b>	<b>31 March 2024</b>	<b>31 March 2023</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	<u>275,283</u>	<u>245,361</u>

Accruals and deferred income falling due after more than one year are in respect of long-term contracts. These amounts will be recognised as income in the year ending 31 March 2026 (2023: recognised in the year ending 31 March 2025). All accruals and deferred income are due within five years. No interest is chargeable. £66,095 (2023: £nil) of deferred income due after more than one year is restricted.

<b>14 Deferred income</b>	<b>£</b>
At 1 April 2023	774,046
Additions during the year	609,613
Amounts released to income	(528,685)
At 31 March 2024	<u>854,974</u>

Deferred income comprises amounts, received or receivable, which are in respect of work to be undertaken in future periods, see notes 12 and 13.

**Solihull Action through Advocacy**  
**Notes forming part of the financial statements**  
**for the year ended 31 March 2024**

**15 Summary of fund movements**

	<b>Fund balance b/f £</b>	<b>Income £</b>	<b>Expend- iture £</b>	<b>Fund transfers £</b>	<b>Fund balance c/f £</b>
<b>Unrestricted funds</b>					
<b>General fund</b>	93,010	42,001	(4,739)	(30,988)	99,284
<b>Designated funds - Case Work Advocacy</b>					
Solihull First	-	403,966	(374,259)	(24,707)	5,000
Parents Advocacy	-	37,939	(47,048)	9,109	-
B'ham & Solihull ICB Transition	-	10,420	(4,956)	-	5,464
<b>Designated funds - Community Advocacy</b>					
Peer Visitors	-	10,945	(10,198)	-	747
Circles of Support	-	43,648	(48,999)	5,351	-
<b>Designated funds - Collective Advocacy</b>					
Solihull Learning Disability Council	-	1,000	(3,214)	2,214	-
<b>Designated funds - Other</b>					
IT development & security	30,000	-	-	20,000	50,000
Website development	-	-	-	5,000	5,000
Project accounting	-	-	-	5,000	5,000
Staff development	-	-	-	8,500	8,500
	<u>30,000</u>	<u>507,918</u>	<u>(488,674)</u>	<u>30,467</u>	<u>79,711</u>
<b>Total unrestricted funds</b>	<u>123,010</u>	<u>549,919</u>	<u>(493,413)</u>	<u>(521)</u>	<u>178,995</u>
<b>Restricted funds - Case Work Advocacy</b>					
Baron Davenport	-	700	(511)	-	189
Children in Need	-	14,860	(15,001)	141	-
<b>Designated funds - Community Advocacy</b>					
Awards for All	-	8,328	(5,618)	-	2,710
HS2	-	19,880	(19,931)	51	-
<b>Restricted funds - Collective Advocacy</b>					
LeDeR	-	45,987	(35,964)	-	10,023
<b>Restricted funds - Other</b>					
CB & HH Taylor	-	2,000	(1,915)	-	85
Eveson Trust	-	-	-	-	-
29 May 1961 Charitable Trust	-	4,000	(4,022)	22	-
Roger & Douglas Turner	-	3,000	(3,064)	64	-
Private donation	971	-	(1,214)	243	-
Miscellaneous	-	662	(662)	-	-
	<u>971</u>	<u>99,417</u>	<u>(87,902)</u>	<u>521</u>	<u>13,007</u>
<b>Total funds</b>	<u>123,981</u>	<u>649,336</u>	<u>(581,315)</u>	<u>-</u>	<u>192,002</u>

All transfers between the general fund and designated funds are to bring the year end fund balances to £nil. Transfers have been made from the general fund to the restricted funds to ensure they are not in deficit at the year end.

**Solihull Action through Advocacy**  
**Notes forming part of the financial statements**  
**for the year ended 31 March 2024**

**15 Summary of fund movements (continued)**

Designated funds are held for the following purposes:

Solihull First	Provision of statutory and non-statutory advocacy for adults residing and/or receiving services in Solihull. This includes advocacy provided under the Care Act, Mental Capacity Act, Deprivation of Liberty Safeguards and Mental Health Act as well as NHS Complaints. It also includes issue-based, non-statutory advocacy for adults living in Solihull.
Parents Advocacy	One to one support for parents with a learning disability who are going through child protection proceedings.
B'ham & Solihull ICB Transition	Advocacy support for young people with learning disabilities transitioning from children's to adults' services.
Peer Visitors	Peer-led quality monitoring visits to Local Authority residential care homes.
Circles of Support	A program to help reduce social isolation and build long-term supportive networks for people with learning disabilities.
Solihull Learning Disability Council	Representative group of people with learning disabilities working together to raise awareness and seek changes to policy and practice.
IT development & security	For replacing IT equipment and for IT security costs.
Website development	For ongoing development of the website.
Project accounting	To expand the accounting system to incorporate quarterly project reporting and monthly cash flows.
Staff development	For investment in staff training courses and career development.
Baron Davenport	Advocacy support for young people with learning disabilities transitioning from children's to adult services.
Children in Need	To educate and empower young people with learning disabilities and/or autism to prepare themselves for entering their late teens/adulthood.
Awards for All	Building Connections project providing sessions for adults with learning disabilities and/or autism to meet and get support, socialise and build relationships.
HS2	Project funding to reduce the isolation of people in north Solihull that were affected by the HS2 construction.
LeDeR	Learning from the lives and deaths from people with learning disability and autism is a project for the NHS. The project covers the geographical areas of Solihull and Birmingham and involves talking to people with lived experience to understand their views and experience of accessing health services.
29 May 1961 Charitable Trust	To support the running costs of the organisation.
Roger & Douglas Turner	To help meet the core costs of the organisation.
Private donation	Donation for fundraising consultancy.

**Solihull Action through Advocacy**  
**Notes forming part of the financial statements**  
**for the year ended 31 March 2024**

<b>16 Analysis of net assets by fund</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total £</b>
Fixed assets	2,784	-	2,784
Debtors	678,049	145,231	823,280
Cash	134,843	125,779	260,622
Current liabilities	(427,493)	(191,908)	(619,401)
Long term liabilities	(209,188)	(66,095)	(275,283)
	<u>178,995</u>	<u>13,007</u>	<u>192,002</u>

**17 Operating lease commitments**

At the reporting end date the Charitable Company had outstanding commitments for future minimum lease payments under non cancellable operating leases as follows:

	<b>Premises</b>	
	<b>31 March 2024</b>	<b>31 March 2023</b>
	<b>£</b>	<b>£</b>
Not later than one year	18,500	18,500
Later than one year and not later than five years	9,250	9,250
	<u>27,750</u>	<u>27,750</u>

	<b>Office equipment</b>	
	<b>31 March 2024</b>	<b>31 March 2023</b>
	<b>£</b>	<b>£</b>
Not later than one year	996	534
Later than one year and not later than five years	3,486	-
	<u>4,482</u>	<u>534</u>

Lease payments recognised as an expense in the year were £18,500 (2023: £18,500) for premises and £1,281 (2023: £2,136) for office equipment.

**18 Controlling party and ultimate controlling party**

The controlling party and ultimate controlling party of the Charitable Company is the Board of Trustees / Directors of Solihull Action through Advocacy.