

K A G A D V O C A C Y C I O

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

CHARITY NUMBER 1154696

KAG ADVOCACY CIO

DIRECTORS' ANNUAL REPORT – Year ended 31 March 2024

The Directors (Trustees) are pleased to present their report with the financial statements of the charity for the year ended 31 March 2024. The Directors have adopted 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) (effective 1 January 2015).

Legal and Administrative Details

Status Charitable Incorporated Organisation registered November 2013
Charity Number 1154696

Principal Address Endeavour House
2 Cambridge Road
Kingston upon Thames
KT1 3JU

Directors	RF 'Jim' Green	Chair
	John Hallett	Treasurer
	Helen Clarke MBE	
	Kathy Gardner-Brown	
	Elangco Balendra	
	Vanya Sharma	
	Denholm Hesse	
	Naim Salam	

Bankers The Royal Bank of Scotland
Richmond branch

23A, The Quadrant
Richmond upon Thames
TW9 1DF

Independent Examiner

David Jerram FCA
Staithe House
3 Boyle Farm Road
Thames Ditton
KT7 0TS

The Directors

The directors who served the charity during the year were as follows: -

RF 'Jim' Green	Chair
John Hallett	Treasurer
Helen Clarke MBE	
Kathy Gardner-Brown	
Elangco Balendra	
Arinola Ologunleko	
Vanya Sharma	
Denholm Hesse	
Naim Salam	

Structure, Governance and Management

KAG Advocacy CIO (KAG) is governed by a Management Committee (the committee) comprised of the Directors, who are also the Trustees. They are re-elected by rotation at the Annual General Meeting (AGM).

Sue Boakes, CEO, has day to day management of KAG and is involved and consulted on all aspects of KAG's business, as are staff and volunteers.

Potential Directors are sought by open advertisement or by referral having regard to skills requirements for the committee. After initial meetings with the CEO, the Chair and the committee to discuss KAG's activities new Directors are elected by the committee and must seek re-election at the following AGM.

Newly appointed Directors are supplied with induction materials including annual reports and accounts and the Charity Commission guidance on the role of the Trustee.

The Management Committee meets once every month as a full committee. In addition, from time to time it establishes sub committees to look at specific issues – e.g. Quality, Personnel, Marketing, User involvement and Branding.

Objects and Activities

The objects of KAG are to promote, protect and uphold the rights and interests of vulnerable individuals. KAG operates from its office in Kingston upon Thames to provide a range of advocacy services in response to various needs. This office also provides the management and administration for KAG, and these core costs are funded by management fees from the various projects.

Achievements and Performance

KAG continued to deliver a range of different advocacy services to vulnerable individuals in its catchment area. This was funded by service level agreements.

The services included:

- **General Advocacy-** The service provided short to medium term advocacy support to people with mental health problems in order to help them resolve crisis/complex issues. This involved ensuring that they were fully aware of their rights and provided with all relevant information. This service was provided by both paid and volunteer staff.
- **Appropriate Adult Service-** Provided support to vulnerable detainees in Kingston police station's custody suite.
- **Relevant Person's Representative-** KAG is commissioned by various local authorities to act as a person's representative whilst their Deprivation of Liberty Safeguards authorisation is in place.
- **Spot Purchase-** KAG is commissioned by local authorities to provide specific statutory advocacy roles such as IMCA and Advocacy under the Care Act. In addition, for this period we were sub-contracted by Hestia to provide Advocacy under the Care Act for people living in Hounslow.
- **Specialist Advocacy in Hospitals -** KAG provided a full range of advocacy services including the role of the Independent Mental Health Advocacy at the Horton Rehabilitation Hospital.

KAG also delivered the following projects which were funded by grant making charities.

- **Mentoring-** a project to support vulnerable people back into employment and or education. The support also includes workshops to assist people taking the first steps to work.
- **Community Connections-** supporting vulnerable isolated older people in the Kingston area to take a more active role in their community.
- **Benefits-** with funding KAG was able to provide two specific projects, one in Kingston and one in Richmond, to support vulnerable people to apply for universal credit and other welfare benefits.
- **Independent Visitors-** providing support to residents in care homes who do not have any family or friends to visit. The role is to enable them to feel part of their new community and improve their quality of life.
- **Royal Star and Garter-** providing advocacy, befriending and support to the residents at the Royal Star and Garter
- **Ukrainian Refugees-** providing initial advice and integration work to refugees from Ukraine who have settled into the borough.

Other Income Sources

As an accredited training and assessment centre for the Prince's Trust Qualification, KAG performed these services for other service providers on a fee-paying basis.

Human Resources

In total KAG employed **14** staff, some on a part time basis. All staff were managed by the CEO with the support of the Management Committee. Staff meetings were held at regular intervals and staff members were encouraged to participate fully in the business of KAG.

Volunteers

Key to KAG's continued success is the involvement of volunteers in all aspects of its operations. During the year about **12** volunteers worked with KAG principally involved in providing Citizen Advocacy, Befriending and the Appropriate Adult Service.

Interns

During the year KAG has provided **4** interns from Kingston University, St Mary's University and Royal Holloway University each with a 50 hour placement principally working on advocacy and Appropriate Adult work.

Financial Review

The details are set out in the attached Financial Statements.

Reserve Policy

In the past we had maintained Reserves at a level of approximately 4 months of running costs. However, since 2017/18, in which we have experienced the effects of the expiry and non-renewal of our major contract with Surrey County Council and subsequently the contract with the Royal Borough of Kingston upon Thames, the brought forward reserves have largely been extinguished in managing the transition to our reduced scale of operations. We intend to re-build our reserves to the level of 4 months running costs over the coming years.

Risk Management

The Management Committee and the CEO continue to review the risks to which KAG may be exposed. They implement measures and establish systems to mitigate the effect of those risks where appropriate and this includes reducing overheads.

Future Plans

KAG is looking to extend partnership working to deliver services.

KAG is looking to extend the support and services that it can offer vulnerable people and to seek the associated funding.

KAG is looking to extend advocacy provision beyond its current operational geographic areas.

KAG is looking to develop management systems for full cost recovery.

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We continue to proactively seek out new funding opportunities to meet identified but unmet needs. New legislation offers opportunities to expand our capabilities and to be awarded new funding.

Statement of Director's Responsibilities

The Directors are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of

the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to select suitable accounting policies and then apply them consistently; observe the methods and principles in the Charity SORP; make judgements and estimates that are reasonable and prudent; state whether applicable accounting standards 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 charity will continue in business.

The Directors are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the charity at that time and to enable the Directors to ensure that any statement of accounts prepared by them complies with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The directors are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

DIRECTORS ANNUAL REPORT for year ended 31 March 2024

Approved by the Directors on 16 October 2024 _____

And signed on their behalf by R Green

Chair of the Trustees

KAG ADVOCACY CIO

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st MARCH 2024

		M A R C H 2024			MARCH 2023
	Notes	Restricted funds £	Unrestricted funds £	Total Funds £	Total Funds £
Income and Endowments					
Income from Charitable activities	3	15,928	134,239	150,167	169,815
Other trading activities		-	-	-	-
Income from Investments	4	-	-	-	-
Donations and Legacies	5		4,028	4,028	3,747
Other Income		-	-	-	-
Total		15,928	138,267	154,195	173,562
Expenditure					
Expenditure on Raising funds	6	-	14,335	14,335	13,636
Fundraising trading		-	-	-	-
Investment management costs		-	-	-	-
Expenditure on Charitable activities	7	15,928	129,014	144,942	157,680
Other Expenditure		-	-	-	-
Total		15,928	143,349	159,277	171,643
Net income/(expenditure)		-	(5,082)	(5,082)	1,919
Transfers					
Transfers between funds					0
Net income/(expenditure)		0	(5,082)	(5,082)	1,919
Total funds brought forward			(18,615)	(18,615)	(20,534)
Total funds carried forward		-	(23,697)	(23,697)	(18,615)

KAG ADVOCACY CIO

BALANCE SHEET AS AT 31ST MARCH 2024

	Notes	MARCH 2024 Total Funds £	MARCH 2023 Total Funds £
Fixed Assets	9	1	1
Current Assets			
Debtors	10	17,199	16,158
Total Current Assets		<u>17,199</u>	<u>16,158</u>
Liabilities			
Creditors: amounts falling due within one year	11	<u>40,897</u>	<u>34,774</u>
Net Current Assets		<u>(23,698)</u>	<u>(18,616)</u>
Total Assets less Liabilities		<u><u>(23,697)</u></u>	<u><u>(18,615)</u></u>
Funds			
Restricted income funds	13	0	0
Unrestricted income funds	13	(23,697)	(18,615)
Total funds	8	<u><u>(23,697)</u></u>	<u><u>(18,615)</u></u>

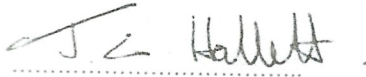
Approved by the Board of Directors on

16-Oct-24

and signed on its behalf by



RF 'Jim' Green
Chairman



John Hallett
Treasurer

KAG Advocacy CIO

INDEPENDENT EXAMINER'S REPORT

I report to the trustees on my examination of the financial statements of KAG Advocacy CIO for the year ended 31st March 2024 .

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

INDEPENDENT EXAMINER'S STATEMENT

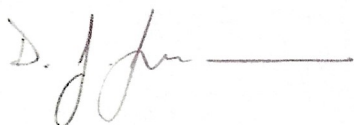
I confirm that no matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

1 the accounting records were not kept in accordance with section 130 of the Act; and

2 the accounts did not accord with the accounting records; or

3 the accounts did not comply with the applicable requirements concerning the form and content of accounts Set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



11th October 2024 .

D J Jerram FCA
Staithe House
3 Boyle Farm Road
Thames Ditton
Surrey KT7 0TS

KAG ADVOCACY CIO

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

1 Accounting policies

a) The financial statements of the charity, which is a public benefit entity under FRS 102, 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', and the Charities Act 2011. The financial statements have been prepared under the historical cost convention. These financial statements have been prepared in have been prepared in compliance with SORP (FRS 102) and the financial standards applicable in the UK and Republic of Ireland.

b) Basis of accounting

Income and expenditure are accounted for on an accruals basis.

Where expenses cover more than one fund they are apportioned.

Voluntary income, namely donations and other income including reimbursement is included in full in the Statement of Financial Activities when received.

Grants are included in full in the Statement of Financial Activities for the year to which they apply.

c) Fixed Assets are for the sole use of the charity in fulfilling its objectives and are capitalised and depreciated. Depreciation is provided to write off the cost of each asset over its estimated useful life, which computer Equipment is three years and fixtures five years. The cost of these assets is transferred to a specific restricted fund where they are depreciated

d) Volunteer help and gifts in kind

The value of any voluntary help and gifts in kind received is not included in the accounts but is described in the report of the trustees.

e) Management and administration

Management and administration costs represent expenditure incurred in managing the charity's activities and in compliance with constitutional and statutory requirements.

f) Fund accounting

The charity maintains various types of funds as follows:

Restricted funds- These are to be used only for specific purposes or areas of operation

Unrestricted Funds-These are income received for the objects of the charity but without a specific purpose

g) In common with many other organisations of our size and nature, we use our accountants to assist with the preparation of financial statements

2 Trustees' remuneration

In accordance with the charity's constitution, the trustees received no remuneration or expenses.

3 Income from Charitable activities

	Restricted funds	Unrestricted funds	2024 Total	2023 Total
	£	£	£	£
Contractual payments and grants	15,928	134,867	150,795	126,469
	-	-	-	-
	<u>15,928</u>	<u>134,867</u>	<u>150,795</u>	<u>126,469</u>

KAG ADVOCACY CIO

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

5 Donations and Legacies

	Restricted funds	Unrestricted funds	2024 Total	2023 Total
	£	£	£	£
Donations and Legacies	-	4,028	4,028	3,747
Total	-	4,028	4,028	3,747

6 Expenditure on Raising funds

	Restricted funds	Unrestricted funds	2024 Total	2023 Total
	£	£	£	£
Core Expenditure 10% of Unrestricted expenditure	-	14,335	14,335	13,636
Total	-	14,335	14,335	13,636

7 Expenditure on Charitable activities

	Restricted funds	Unrestricted funds	2024 Total	2023 Total
	£	£	£	£
Salaries and National Insurance	13,419	120,767	134,186	149,107
Rent and rates	623	5,609	6,232	11,028
Telephone	-	-	-	193
Volunteer Expenses	-	-	-	936
Expenses Claim, Travelling & other	1,085	9,763	10,848	7,774
Fees, Contract, Publ.&Adv. prom	155	1,392	1,547	3,173
Gas, Lighting and Heating	-	-	-	-
Printing and Stationery	-	-	-	-
Office/Computer Expenses	15	131	146	5
Sundry/ Fundraising/ Professional	45	406	451	96
Bank Charges	348	3,128	3,475	2,034
Insurance	85	768	853	835
Accountancy fee	154	1,385	1,539	844
		-	-	-
Less: 10 % cost of generating voluntary income		(14,335)	(14,335)	(13,636)
Total	15,928	129,014	144,942	162,389

KAG ADVOCACY CIO

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

8 Movement in Funds

	Fund Balances brought forward	Incoming Resources	Outgoing Resources	Fund Balances carried forward
	£	£	£	£
Funds				
Unrestricted Funds	(18,615)	138,267	143,349	(23,697)
Restricted Funds	0	15,928	15,928	0
Total Funds	(18,615)	154,195	159,277	(23,697)

9 Tangible Fixed Assets

Cost	Computer	Office Equipment	Total
	£	£	£
At 1 April 2023	12,593	7,178	19,771
Additions	-	-	-
Disposals	-	-	-
At 31 March 2024	<u>12,593</u>	<u>7,178</u>	<u>19,771</u>
Depreciation			
At 1 April 2023	12,593	7,177	19,770
Charge for the year	-	-	-
At 31st March 2024	<u>12,593</u>	<u>7,177</u>	<u>19,770</u>
Net book value			
At 31 MARCH 2023 & 202	<u>1</u>	<u>1</u>	<u>1</u>

10 Debtors

	2023 £	2022 £
Prepayments and Accrued Income	<u>17,199</u>	<u>16,158</u>

KAG ADVOCACY CIO

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

11 Creditors- (Amounts falling due within one year)

	2024	2023
	£	£
Other Creditors	11,927	4,504
Bank Overdraft	28,970	30,270
	<u>40,897</u>	<u>34,774</u>

12 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

13 Funds

Unrestricted funds

comprises those funds which the trustees are free to use in accordance with the charitable objects.

Restricted funds

are funds which have been given for particular purposes and projects.

14 Equal Opportunities

KAG Advocacy CIO is committed to Equal Opportunities.

15 Income Analysis

	2024	2023
	£	£
Achieving for Children (AfC)	-	5,979
Age Concern Cheshire	-	61
Arnold Clarke	-	1,500
Bracknell Forest Council	711	6,755
Bristol CC	105	18
CAF Grant	2,958	2,227
Cambridge House & Talbot	20,000	18,346
Cambridge Road	-	2,300
Central and North West London NHS Trust (Horton)	7,488	9,095
Crowdfunding	1,093	2,918
Dorset County Council	-	845
East Sussex County Council	202	250
Hampshire County Council	34,448	26,104
Heathrow Community	950	-
Kingston Charitable Funds	168	1,250
LB Brent	488	-
L B Croydon	206	8,897
L B Ealing	1,472	1,745
L B Hounslow	4,691	3,799
L B Merton	631	-
L B Newham	-	291
L B Tower Hamlets	714	818
LB Wandsworth	105	-
Leicester City Council	3,338	2,350
London Catalyst	497	-
London Learning/ESF	-	-2,370
London Learning Kickstart	-	11,602
National Schizophrenia	45	420
NHS SW London	625	-
Norfolk County Council	588	684
Portsmouth City Council	1,061	3,328
Royal Borough of Kensington & Chelsea	9,766	4,309
Royal Borough of Kingston Upon Thames	26,821	24,737
Royal Star & Garter	1,829	3,605
Solace Women (Labyrinth)	-	200
Southampton City Council	778	1,650
Southend Borough Council	1,617	-
Stockport MBC	5,346	-
Sundry	506	2,528
Training	-	200
Voiceability Cheshire West	1,800	635
Walsingham Care	-	6,667
West Sussex County Council	2,517	1,957
Westminster City Council	16,603	14,475
	<u>150,167</u>	<u>170,175</u>

KAG ADVOCACY CIO

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2024

16 Employee Resources

The total remuneration paid was as follows:-

	2024	2023
	£	£
Salaries and wages etc.	126,183	142,750
Social security costs	7,262	5,581
Pension Contributions	741	776
	<u>134,186</u>	<u>149,107</u>

No employees received emoluments of more than £60,000.

The charity operates a stakeholders pension scheme and makes contributions to this scheme.